



THE PARLIAMENT OF  
TRINIDAD AND TOBAGO

**BILL ESSENTIALS**

Date Introduced: 7 June, 2019

House: House of Representatives

Minister: Minister of Finance

HOR Bill No: 17 of 2019

Links: The links to the Bill, and its progress can be found on the Bill's home page through the Parliament's website, [www.ttparliament.org](http://www.ttparliament.org)

# BILL ESSENTIALS

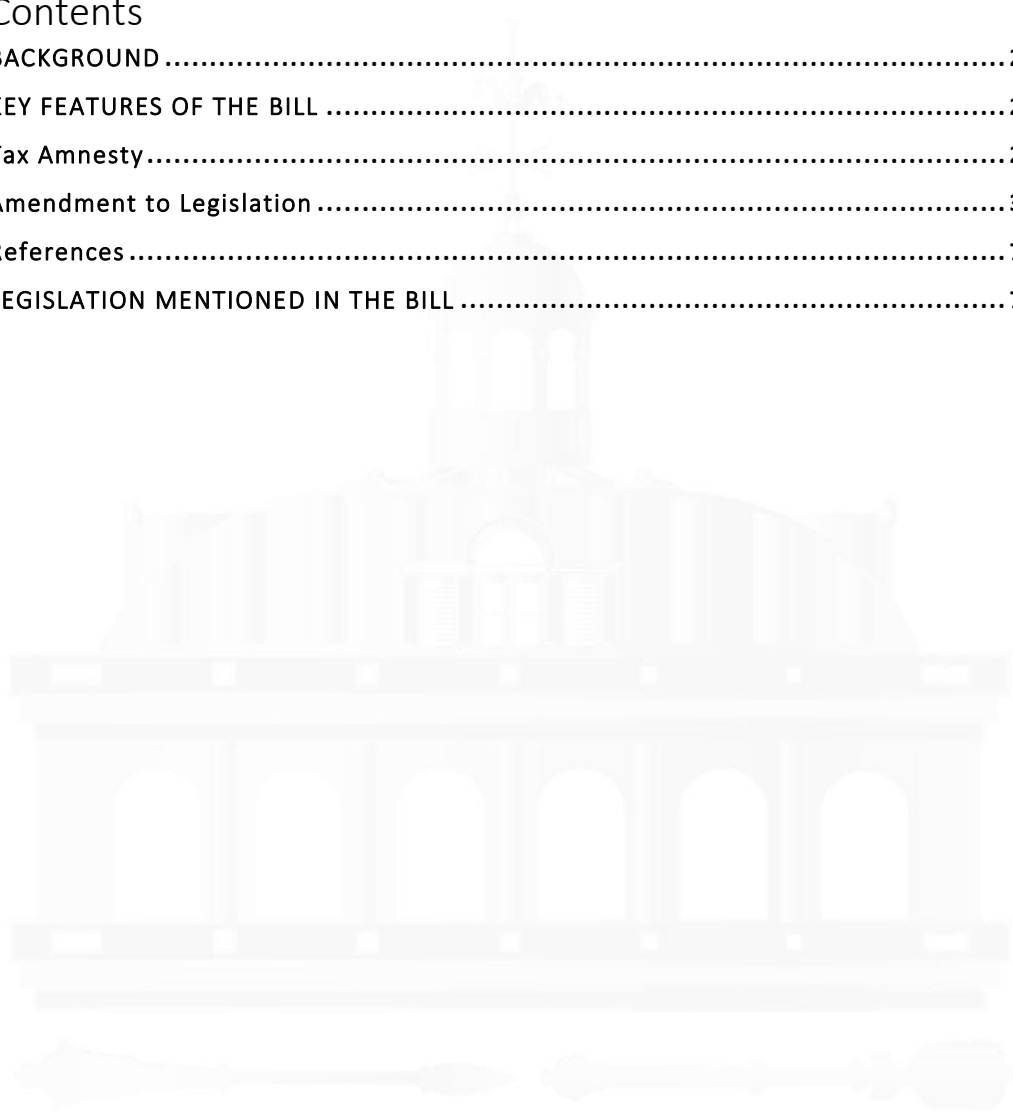
BILL ESSENTIALS NO.23, 2018–19

7 June, 2019

## The Miscellaneous Provisions (Tax Amnesty, Pensions, Freedom of Information, National Insurance, Central Bank and Non-Profit Organisations) Bill, 2019

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## BACKGROUND

1. **The Miscellaneous Provisions (Tax Amnesty, Pensions, Freedom of Information, National Insurance, Central Bank and Non-Profit Organisations) Bill, 2019** (hereinafter referred to as “**the Bill**”) seeks to provide a tax amnesty in relation to certain revenue laws and to amend the following legislation:
  - **Retiring Allowances (Legislative Service) Act, Chap. 2:03;**
  - **President’s Emoluments Act, Chap. 2:50;**
  - **Prime Minister’s Pensions Act, Chap. 2:51;**
  - **Judges Salaries and Pensions Act, Chap. 6:02;**
  - **Freedom of Information Act, Chap. 22:02;**
  - **National Insurance Act, Chap. 32:02;**
  - **Central Bank Act, Chap. 79:02;** and
  - **Non-Profit Organisations Act, 2019 (Act No. 7 of 2019).**
2. This Bill was introduced in the House of Representatives by the Minister of Finance on June 7, 2019.

## KEY FEATURES OF THE BILL

### Tax Amnesty

3. **Clause 2** of the Bill first provides for the interpretation of the terminology used in the clause, notably:
  - “prescribed period” means the period commencing 15 June, 2019 and ending on 15 September, 2019 or such other date as the Minister with responsibility for finance may, by Order, prescribe.
  - “revenue law” means a written law specified in the Schedule. Particularly, it refers to the following:
    - **the Income Tax Act, Chap. 75:01;**
    - **the Corporation Tax Act, Chap. 75:02;**
    - **the Petroleum Taxes Act, Chap. 75:04;**
    - **the Value Added Tax Act, Chap. 75:06;**
    - **Part IX of the Miscellaneous Taxes Act, Chap. 77:01;**
    - **the Income Tax (In Aid of Industry) Act, Chap. 85:04;** and
    - **the Tourism Development Act, Chap. 87:22.**
4. **Clause 2** of the Bill proposes to provide a waiver of certain liabilities in relation to any tax payable under revenue law in the following manner:

Applicability	Non-Applicability
Interest on any outstanding tax due and payable for the years up to and including the year ending 31st December, 2018, where the tax is paid during the prescribed period.	The waiver will not affect any liability to tax due and payable by a person under a revenue law.
Outstanding interest charged on any tax due and payable for the years up to and including the year ending 31st December, 2018, where the tax is paid during the prescribed period.	The waiver will not apply to any interest and penalties paid prior to 15th June, 2019.
All other penalties due and payable on or in respect of any outstanding tax for the years up to and including the year ending 31st December, 2018, where the tax is paid during the prescribed period.	The waiver will not apply to a tax or return under a revenue law that remains outstanding after the expiration of the prescribed period. In such a case, the interest and other penalties payable will be revived and become payable as if the waiver never came into force.
All penalties on any outstanding return for the years up to and including the year ending 31st December, 2018, where the return is filed during the prescribed period.	
All penalties with respect to any return for the years up to and including the year ending 31st December, 2018 and filed prior to 15th June, 2019, where such penalties have not been paid.	

**Amendment to Legislation**

5. **Clauses 3 to 10** of the Bill propose to make amendments to several pieces of legislation as follows:

Clause	Act to be Amended by the Clause	Amendment
<b>3</b>	<b>The Retiring Allowances (Legislative Service) Act Chap.2:03</b>	<p><b>Section 2</b> is amended to include personal allowance and housing allowance in the definition of “salary”.</p> <p>A new <b>section 6B</b> is inserted after <b>section 6A</b> to provide for a review of the retiring allowances of legislators. Under the proposed new section a person is eligible on every fifth anniversary (5<sup>th</sup>) of the date he ceased to be a legislator</p>

		for a revised retiring allowance calculated on the basis of the salary payable to the legislator on that date.
4	<b>The President’s Emoluments Act Chap. 2:50</b>	<b>Section 3 (1)</b> is amended to include personal allowance and housing allowance as part of the annual salary payable to the President for the purpose of calculating gratuity and pension payable to the office-holder.
		<b>Section 3A (1)</b> is amended to change the period for the review of pension payable to the President from every sixth anniversary (6 <sup>th</sup> ) to every fifth anniversary (5 <sup>th</sup> ) of the date he ceased to be President.
5	<b>The Prime Minister’s Pensions Act Chap. 2:51</b>	<b>Section 2</b> is amended to include personal allowance and housing allowance in the definition of “salary”.
		A new <b>section 6B</b> is inserted after <b>section 6A</b> to provide for a review of the retiring allowance of the Prime Minister. Under the proposed new section a person is eligible on every fifth anniversary (5 <sup>th</sup> ) of the date he ceased to be Prime Minister for a revised Prime Minister’s Pension equivalent to the salary payable to him on that date.  Furthermore, a person who has exercised the option under <b>section 4 (2)</b> to receive a payment in lieu of pension payable under the Act, will not be eligible to exercise the option under the new <b>section 6B</b> .
6	<b>The Judges Salaries and Pensions Act Chap. 6:02</b>	<b>Section 2</b> is amended to include in the definition of “pensionable emoluments”, personal allowance and housing allowance paid to a Judge as part of his salary in respect of his substantive office.
		A new <b>section 11A</b> is inserted after <b>section 11</b> to provide for a review of the pension of a Judge. Under the proposed new section a person is eligible on every fifth anniversary (5 <sup>th</sup> ) of the date he ceased to be a Judge for a revised pension calculated on the basis of the pensionable emoluments payable to same on that date.  Furthermore, a person who has exercised the option under <b>section 11 (1)</b> to receive a payment in lieu of pension payable under the Act, will not be eligible to exercise the option under the new <b>section 11A</b> .

<p><b>7</b></p>	<p><b>The Freedom of Information Act Chap. 22:02</b></p>	<p><b>Section 15</b> is amended by changing the time limit for determining a request from a person applying to obtain access to an official document under <b>section 13</b>, from thirty days (30) to ninety days (90).</p> <p><b>Section 21(6)</b> is amended to provide a further exception for a public authority to refuse to grant access to a document under <b>subsection (1)</b> where the public authority has referred the applicant’s request to and obtained the prior approval of the Attorney General.</p> <p><b>Section 21</b> is also amended by inserting a new <b>subsection (6A)</b> which provides that where a request is referred to the Attorney General by a public authority pursuant to the above amendment, the Attorney General must respond to the public authority within ninety (90) days.</p> <p><b>Section 21(7)</b> will be repealed and replaced with a new <b>subsection (7)</b> which provides for an alternative method of computing the time limit under <b>section 15</b> for the public authority to determine a request from a person applying to obtain access to an official document:</p> <ul style="list-style-type: none"> <li>▪ Where the applicant is given written notice under <b>section 21 (6)(a)</b> of the public authority’s refusal of access to an official document, time is calculated from the date that the applicant is given notice to that date on which the applicant confirms or alters the request following a consultation with an officer of the public authority identified in the notice.</li> <li>▪ Where the request was referred to the Attorney General, time is calculated from the date on which the request is referred to the Attorney General to the date on which the Attorney General informs the public authority of his decision.</li> </ul> <p><b>Section 22</b> is amended by the insertion of a new <b>subsection (3)</b> which provides that a public authority may only inform an applicant that he is not entitled to access a document with the prior approval of the Attorney General.</p>
<p><b>8</b></p>	<p><b>The National Insurance Act Chap. 32:02</b></p>	<p><b>Section 29(2)</b> is amended by inserting a new <b>paragraph (e)</b> to provide for a additional category of employment that is to be regarded as uninsurable employment and shall not be registered for the purposes of the Act.</p>

		This category will be prescribed by the President by Order.
9	<b>The Central Bank Act Chap. 79:02</b>	<p><b>Section 56</b> is amended by inserting new <b>subsections (6)</b> and <b>(7)</b>.</p> <p>New <b>subsection (6)</b> will allow for the Minister to request and receive information regarding:</p> <ul style="list-style-type: none"> <li>○ the salary and other terms and conditions of employment of the Governor, Deputy Governors, directors, officers and employees of the Bank;</li> <li>○ the organisational structure of the Bank;</li> <li>○ the number of current or former officers and employees of the Bank;</li> <li>○ the number of filled or vacant positions in the organisational structure of the Bank; or</li> <li>○ such other matters relating to the employment of staff as the Minister thinks fit.</li> </ul> <p>New <b>subsection (7)</b> provides that a request by the Minister under new <b>subsection (6)</b> may relate to a period before the coming into force of that subsection.</p>
10	<b>Non-Profit Organisations Act, 2019 (Act No. 7 of 2019)</b>	<p><b>Section 27(1)</b> is amended to remove the qualification that the Minister may only extend the period of transition by Order where the extension does not exceed twelve (12) months.</p> <p><b>Section 27(3)</b> is amended to provide further control to the Minister to determine by virtue of an Order, the period in which a non-profit company registered under the Companies Act, must submit a completed AML/CFT/PF risk assessment questionnaire to the Registrar General.</p>

## References

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### Legislation Mentioned in the Bill

- The Retiring Allowances (Legislative Service) Act Chap.2:03  
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- The President’s Emoluments Act Chap. 2:50  
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- The Prime Minister’s Pensions Act Chap. 2:51  
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- The Judges Salaries and Pensions Act Chap. 6:02  
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- The Income Tax Act, Chap. 75:01  
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- The Corporation Tax Act, Chap. 75:02  
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- The Petroleum Taxes Act, Chap. 75:04  
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- The Value Added Tax Act, Chap. 75:06  
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- Miscellaneous Taxes Act, Chap. 77:01  
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- The Income Tax (In Aid of Industry) Act, Chap. 85:04  
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- The Tourism Development Act, Chap. 87:22  
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**Legal Unit**

Parliament Secretariat

Parliament of the Republic of Trinidad and Tobago

Level 3, Tower D,

Port of Spain International Waterfront Centre

#1A Wrightson Road, Port of Spain

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