

AS AMENDED IN HOR

THE MISCELLANEOUS PROVISIONS (TAX AMNESTY, PENSIONS, FREEDOM OF INFORMATION, NATIONAL INSURANCE, CENTRAL BANK, COMPANIES AND NON-PROFIT ORGANISATIONS) BILL, 2019.

EXPLANATORY NOTE

(These notes form no part of the Bill but are intended only to indicate its general purport)

The Bill seeks to provide a tax amnesty in relation to certain revenue laws and to amend the Retiring Allowances (Legislative Service) Act, Chap. 2:03; the President's Emoluments Act, Chap. 2:50; the Prime Minister's Pensions Act, Chap. 2:51; the Judges Salaries and Pensions Act, Chap. 6:02; the Freedom of Information Act, Chap. 22:02; the National Insurance Act, Chap. 32:01; the Central Bank Act, Chap. 79:02; and the Non-Profit Organisations Act, 2019 (Act No. 7 of 2019).

Clause 2 of the Bill introduces a tax amnesty. The tax amnesty would consist of the waiver of penalties with respect to tax payable under a revenue law specified in the Schedule to the Bill if the tax owed is paid between 15th June, 2019 and 15th September, 2019 or such longer period as the Minister may, by Order, prescribe.

Clauses 4 to 6 of the Bill would respectively amend the Retiring Allowances (Legislative Service) Act, Chap. 2:03; the President's Emoluments Act, Chap. 2:50; the Prime Minister's Pensions Act, Chap. 2:51; and the Judges Salaries and Pensions Act, Chap. 6:02 to streamline the basis on which the retiring allowances of legislators, and the pensions of the President, Prime Minister and Judges, are calculated. The Bill would also make provision for the revision of those retiring allowances and pensions every five years.

Clause 7 of the Bill would amend the Freedom of Information Act, Chap. 22:02, to extend the period within which a public authority is required to inform an applicant of its decision in relation to a request for information. This period would be extended from thirty days to ninety days. A public authority would, however, be required to obtain the approval of the Attorney General before refusing a request and the Attorney General would have ninety days to inform the public authority of his decision. The period during which a request is referred to the Attorney General would not be included in the calculation of the ninety-day period during which the public authority is required to inform the applicant of its decision.

Clause 8 of the Bill would amend the National Insurance Act, Chap. 32:01, to empower the Minister to prescribe, by Order, that certain persons are to be regarded as employed in uninsurable employment during a period specified in the Order.

Clause 9 of the Bill would amend the Central Bank Act, Chap. 79:02, to require the Central Bank of Trinidad and Tobago to disclose to the Minister of Finance such information pertaining to the human resources and organisational structure of the Bank and such other employment-related information as the Minister may request.

Clause 10 of the Bill would amend the Non-Profit Organisations Act, 2019 (Act No. 7 of 2019) to remove the twelve-month limit on extensions of the time by which an existing non-profit organisation is required to be registered and to allow the Minister to extend, by Order, the time by which an existing non-profit company is required to submit its AML/CFT/PF questionnaire to the Registrar General.

A BILL

An Act to provide for a tax amnesty in relation to certain revenue laws and to amend the Retiring Allowances (Legislative Service) Act, Chap. 2:03; the President's Emoluments Act, Chap. 2:50; the Prime Minister's Pensions Act, Chap. 2:51; the Judges Salaries and Pensions Act, Chap. 6:02; the Freedom of Information Act, Chap. 22:02; the National Insurance Act, Chap. 32:01; the Central Bank Act, Chap. 79:02; **the Companies Act, Chap. 81:01** and the Non-Profit Organisations Act, 2019 (Act No. 7 of 2019).

ENACTED by the Parliament of the Republic of Trinidad and Tobago as follows: Enactment

PART I PRELIMINARY

1. This Act may be cited as the Miscellaneous Provisions (Tax Amnesty, Pensions, Freedom of Information, National Insurance, Central Bank, **Companies** and Non-Profit Organisations) Act, 2019. Short title

2. (1) For the purposes of this section – Tax amnesty

“prescribed period” means the period –

- (a) commencing on 15th June, 2019; and
- (b) ending on 15th September, 2019 or such other date as the Minister with responsibility for finance may, by Order, prescribe;

Schedule “revenue law” means a written law specified in the Schedule;

“tax” includes levy.

(2) Notwithstanding any written law to the contrary, there shall be a waiver of the following liabilities in relation to any tax payable under a revenue law:

- (a) 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 **prior to or** during the prescribed period;
- (b) outstanding interest charged 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 **prior to or** during the prescribed period;

- (c) all other penalties due and payable on or in respect of any **tax or outstanding tax or interest** for the years up to and including the year ending 31st December, 2018, where the tax is paid **prior to or** during the prescribed period;
- (d) all penalties on any outstanding return for the years up to and including the year ending 31st December, 2018, where the return is filed **prior to or** during the prescribed period; and
- (f) 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.

(3) For the avoidance of doubt, the waiver under this section shall not –

- (a) affect any liability to tax due and payable by a person under a revenue law; or
- (b) apply to any interest and penalties paid prior to 15th June, 2019.

(4) Where a tax or return under a revenue law remains outstanding after the expiration of the prescribed period, the interest and other penalties, which would have been payable in relation to the tax or return, as the case may be, shall be revived and become payable as if waiver under this section had not come into force.

Chap.2:03
amended

3. The Retiring Allowances (Legislative Service) Act is amended –

- (a) in section 2, in the definition of “salary” by inserting after the word “Tobago”, the words “, inclusive of personal allowance and housing allowance but”; and
- (b) by inserting after section 6A, the following section:

“Review of retiring allowance 6B. A person, **including a retired legislator**, is eligible on every fifth anniversary of the date he ceased to be a legislator for a revised retiring allowance calculated on the basis of the salary payable to a legislator on that date.”.

4. The President's Emoluments Act is amended –

Chap. 2:50
amended

- (a) in section 3(1), by inserting after the words “annual salary”, the words “, inclusive of personal allowance and housing allowance,”; and
- (b) in section 3A(1), by deleting the word “sixth” and substituting the word “fifth”.

5. The Prime Minister's Pensions Act is amended –

Chap. 2:51
amended

- (a) in section (2), in the definition of “salary” by inserting after the words “Tobago,”, the words “inclusive of personal allowance and housing allowance but”; and
- (b) by inserting after **section 4**, the following section:

“Review
of
pension

4A. (1) A person, **including a retired Prime Minister**, is eligible on every fifth anniversary of the date he ceased to be Prime Minister for a revised Prime Minister's pension equivalent to the salary payable to the incumbent on that date.

(2) A person who has exercised an option under section 4(2) is not eligible to exercise an option in respect of a revised pension under subsection (1).”

6. The Judges Salaries and Pensions Act is amended-

Chap. 6:02
amended

- (a) in section 3, in the definition of “pensionable emoluments”, by inserting after the word “the salary”, the words “, inclusive of personal allowance and housing allowance,”;
- (b) in section 11(1), by inserting after the words “in lieu of such pension”, the words “, pension”; and
- (c) by inserting after section 11, the following section:

“Review
of pension

11A. (1) A person, **including a retired Judge** is eligible on every fifth anniversary of the date he ceased to be a Judge for a revised pension calculated on the basis of the pensionable emoluments payable to the incumbent on that date.

(2) A person who has exercised an option under section 11(1) is not eligible to exercise an option in respect of a revised pension under subsection (1).”.

Chap. 22:02
amended

7. The Freedom of Information Act is amended –

- (a) in section 15 by deleting the word “A” and substituting the words “Subject to section 21(7), a”;
- (b) in section 21(7), by deleting the word “thirty-day”;
- (c) in section 23(1)(d), by inserting after the words “his right”, the words “, subject to section 23A,”;
- (d) by inserting after section 23, the following section:

**“Review of
refusal by
Attorney
General**

23A. (1) A public authority shall, on the same date that it causes an applicant to be given notice under section 23(1), refer to the Attorney General for his review, the notice, together with a copy of the applicant’s request and such other relevant material as the Attorney General may require.

(2) The Attorney General shall, within thirty days of a referral under subsection (1), review the decision of the public authority and –

- (a) advise the public authority, in writing, as to whether the applicant is entitled to access to the requested document or whether the provision of access by the applicant to the requested document should be deferred, as the case may be; and**
- (b) notify the applicant, in writing, of the advice given to the public authority under paragraph (a).**

(3) Notwithstanding any other written law, the decision of a public authority to refuse or defer access to a document shall have effect or be subject to judicial review after the expiration of the period specified in subsection (2), unless the Attorney General, before the expiration of that period –

(a) advises the public authority, in writing, that the applicant is entitled to access to the requested document or that the provision of access by the applicant to the requested document should not be deferred, as the case may be; and

(b) notifies the applicant, in writing, of the advice given to the public authority under paragraph (a).

(4) A public authority shall comply with the advice given to it by the Attorney General under this section.”; and

(e) in section 38A, by inserting after the words “section 23(1)”, the words “and section 23A(2)”.

8. Section 29(2) of the National Insurance Act is amended –

Chap. 32:01
amended

(a) in paragraph (d), by deleting the full stop and substituting the words “; or”; and

(b) by inserting after paragraph (d), the following paragraph:

“(e) the employment of such category of persons during such period as the President may, by Order, prescribe.”.

9. Section 56 of the Central Bank Act is amended by inserting after subsection (5), the following subsections:

Chap. 79:02
amended

“(6) Notwithstanding subsection (1), the Bank shall, within seven days of receiving a written request from the Minister, cause to be transmitted to the Minister such information as the Minister may specify in the request regarding –

(a) the salary and other terms and conditions of employment of the Governor, Deputy Governors, directors, officers and employees of the Bank;

(b) the organisational structure of the Bank;

(c) the number of current or former officers and employees of the Bank;

- (d) the number of filled or vacant positions in the organisational structure of the Bank; or
- (e) such other matters relating to the employment of staff as the Minister thinks fit.

(7) A request under subsection (1) may relate to a period before the coming into force of that subsection.”.

**Chap. 81:01
amended**

10. The Companies Act is amended in section 516A –

- (a) in subsection (1), by inserting after the words “30th August, 2019”, the words “or such other period as the Minister with responsibility for finance may, by Order, prescribe”; and
- (b) in subsection (3), by deleting the words “by 30th August, 2019” and substituting the words “before the expiration of the period specified in subsection (1).

Act No. 7 of
2019 amended

11. Section 27 of the Non-Profit Organisations Act, 2019 is amended –

- (a) in subsection (1), by deleting the words “, provided that the extension does not exceed twelve months”; and
- (b) in subsection (3), by deleting the full stop and substituting the words “or such longer period as the Minister may by Order determine.”

SCHEDULE

[Section 2]

Revenue Laws

Registration of Clubs Act, Chap. 21:01

Income Tax Act, Chap. 75:01

Corporation Tax Act, Chap. 75:02

Unemployment Levy Act, Chap. 75:03

Petroleum Taxes Act, Chap. 75:04

Health Surcharge Act, Chap. 75:05

Value Added Tax Act, Chap. 75:06

Stamp Duty Act, Chap. 76:01

Section 54 of the Property Tax Act, Chap. 76:04

Parts IX, XI, XIII, XIV and XV of the Miscellaneous Taxes Act, Chap. 77:01

Tourism Development Act, Chap. 87:22

Passed by the House of Representative this 15th day of June, 2019.

Clerk of the House

I confirm the above.

Speaker

Passed by the Senate this day of , 2019.

Clerk of the Senate

I confirm the above.

President of the Senate