

**SENATE**

*Tuesday, December 19, 2023*

The Senate met at 10.00 a.m.

**PRAYERS**

[MR. PRESIDENT *in the Chair*]

**FINANCE BILL, 2023**

Bill to make provisions of a financial nature and other related matters, brought from the House of Representatives [*The Minister of Finance*]; read the first time.

*Motion made:* That the next stage be taken later in the proceedings. [*Sen. The Hon. Dr. A. Browne*]

*Question put and agreed to.*

**PAPERS LAID**

1. Delegation Report on the Multi-Stakeholder Dialogue on Gender Equality and Sustainable Development & Exchange among Caribbean Women's Parliamentary Caucuses, Gros Islet, Saint Lucia from October 31 to November 02, 2023. [*The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne)*]
2. Sessional Report of the Third Session (2022/2023), Twelfth Parliament of the Republic of Trinidad and Tobago. [*The Vice-President (Sen. Dr. Muhummad Yunus Ibrahim)*]
3. Trinidad and Tobago Revenue Authority (Extension of Period) (No. 2) Order, 2023. [*The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne)*]

Report of the Auditor General of the Republic of Trinidad and Tobago on the Financial Statements of the San Fernando City Corporation for the financial year ended September 30, 2009. [*Sen. The Hon. Dr. Amery Browne*]

**JOINT SELECT COMMITTEE REPORT  
(Presentation)**

**Local Authorities, Service Commissions  
and Statutory Authorities (including THA)  
Pesticides and Toxic Chemicals Inspectorate**

**The Minister in the Office of the Attorney General and Ministry of Legal Affairs (Sen. The Hon. Renuka Sagrarsingh-Sooklal):** Mr. President. I have the honour to present the following report:

Tenth Report of the Joint Select Committee on Local Authorities, Service Commissions and Statutory Authorities (including the THA) on an Inquiry into the efficiency and effectiveness of the Pesticides and Toxic Chemicals Inspectorate, Third Session (2022/2023), Twelfth Parliament.

**URGENT QUESTIONS**

**Mr. President:** Leader of Government Business.

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne):** Mr. President, I hereby request that Urgent Questions be deferred to a stage later in the sitting.

*[Minister Imbert enters Chamber]*

**Hon. Senators:** *[Interruption]*

**Mr. President:** Leader of Government Business.

**Sen. The Hon. Dr. A. Browne:** Mr. President, I hereby request that we proceed with the Urgent Questions at this time.

**Sen. Mark:** It is not a custom for the Minister of Finance to be late. I was a bit surprised. Mr. President, may I?

**Delays in Clearing Goods  
(Measures to Alleviate)**

**Sen. Wade Mark:** To the Hon. Minister of Finance, given extended delays in clearing goods at the ports due to staff shortages and operational changes, what measures are being taken by the Customs and Excise Division to allow citizens to clear their goods in time for Christmas?

**The Minister of Finance (Hon. Colm Imbert):** Thank you very much, Mr. President. There needs to be a proper understanding of this situation. The private transit sheds have limited space to accommodate examination. I was just talking to the Comptroller of Customs who informed me that the issue is with air cargo, not general air cargo, nor is there an issue with the sea cargo. The issue is with what we call courier cargo, where the couriers would accumulate packages at a station, perhaps in Miami, and then send a shipment in. These packages are then cleared at transit sheds, which have limited space.

We also have a recurring problem where the couriers do not provide advance information on their consignments. But notwithstanding all of that, the working hours have been extended at the transit sheds to 11.00 p.m. Additional custom officers have been deployed. In fact, the Customs and Excise Division has had to deploy customs officers that would normally work in the baggage hall at Piarco Airport to the transit sheds to deal with these courier packages, which in itself is creating some issues. In fact, I got a WhatsApp message from the Minister of Transport this morning talking about the fact that we had redeployed customs officers from the baggage hall to the transit sheds. So, it is a complex situation, but Customs, as I said, have extended their working hours. They are working around the clock and also deploying all available customs officers.

**Mr. President:** Sen. Mark.

**Sen. Mark:** Through you, Mr. President, to the hon. Minister, given the complexity of the situation as described by the hon. Minister, and given the fact, Mr. President, that small people are going to be mainly affected by this particular crisis, can the Minister indicate whether, for instance, there is a specific time frame, given what he has just indicated, for all of these goods to be cleared, so that ordinary people who are getting whatever they are getting through the courier services would be able to have those goods before the season?

**Mr. President:** Minister of Finance.

**Hon. C. Imbert:** Again, there needs to be a proper understanding of the magnitude of the situation. We are talking about 150,000 packages expected during this month, perhaps more. In November, there were 167,000 packages. And we have particular problems with transit sheds. One transit shed was closed down, because its security systems were totally non-functional and unknown persons broke in, tampered with packages and removed items, which we suspect are illegal items such as guns and ammunition. That is one transit shed. I am told that the transit shed was not even aware that persons had broken in and stolen things from their packages, because their security systems were not working.

Another one, the Customs was tracking packages of interest identified by international law enforcement, that contained illegal weapons, and those packages disappeared from that transit shed. They still cannot be found. That was shut down as well.

You see, you never hear these things, because it is not appropriate to make complete public statements on these matters for reasons of security. But I thought it is necessary to say these things now. One hand “cyah” clap. The Government is doing the best it can, but the couriers do not wish to provide advance package information, and their security systems are not of the best. So we are trying our

best, but understand you are dealing with 150,000 packages, some of which could contain arms and ammunition.

**Mr. President:** Sen. Vieira.

**Sen. Vieira:** Thank you, Mr. President. Minister, one can anticipate that more use is going to be made of these Amazon purchases. So, can we equally anticipate that Customs will look to expand on those facilities, the transit sheds, and increase the manpower as we go along?

**Mr. President:** Minister.

**Hon. C. Imbert:** In the case of those two transit sheds, it is taking a very long time for the owners to achieve compliance. We are talking about CCTV camera systems not working. We are talking about people entering a transit shed, a bonded warehouse, as it were, and removing items. We are talking about packages that have disappeared and the owners of the transit shed cannot locate them, up to now. We are talking about three months later they cannot locate the packages, and these are packages of interest to international law enforcement.

The solution to all of this, all of this, the solution is the Trinidad and Tobago Revenue Authority. That is the solution. And it is ironic that the Opposition opposes the Revenue Authority bitterly but wants improvements in efficiency at Customs.

**10.15 a.m.**

**Mr. President:** Members, the time for urgent questions has ended.

### **ANSWERS TO QUESTIONS**

**Mr. President:** Leader of Government Business.

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne):** Mr. President, the Government is prepared to answer on the Order Paper Question No. 10, Question No. 12, and Question No. 14 for oral response

and we request a deferral of Question No. 11 for two weeks, please.

**Mr. President:** Hon. Senators, the request for deferral of Question No. 11 is so granted.

### **ORAL QUESTIONS TO ANSWERS**

*The following question stood on the Order Paper in the name of Sen. Wade Mark.*

#### **Automated Immigration Kiosks - Piarco International Airport (Details of)**

**11. Sen. Wade Mark** asked the hon. Minister of National Security:

As regard the status of the automated immigration kiosks that were installed at the Piarco International Airport, can the Minister advice as to the following:

- (i) which Government agency is responsible for the operation and maintenance of said kiosks;
- (ii) what is the quantum of money spent on the kiosks as at August 31, 2023;
- (iii) what are the reason(s) for the failure to operationalize the kiosks;
- (iv) what is the timeline for the operationalization of the kiosks; and
- (v) whether the Government intends to increase the number of kiosks in the short-term.

*Question, by leave deferred.*

#### **Niquan Energy Trinidad Ltd. Plant Incident (Root Cause Analysis Report)**

**10. Sen. Wade Mark** asked the hon. Minister of Energy and Energy Industries:

In light of the incident at the NiQuan Plant on June 15, 2023, which resulted in the death of an employee of Massy Energy Engineered Solutions Limited (MEES) and the subsequent Root Cause Analysis (RCA) report on said

incident, submitted to both the Occupational Safety and Health Authority (OSHA) and the Ministry, can the Minister provide the following:

- (i) when will the RCA report on said incident be laid in Parliament;
- (ii) the names of the leading independent professionals from the downstream gas industry who conducted the RCA;
- (iii) a list of recommendations arising out of the RCA?

**Mr. President:** Minister of Trade and Industry.

**The Minister of Trade and Industry (Sen. The Hon. Paula Gopee-Scoon):**

Thank you very much, Mr. President. A root-cause analysis report on the incident in the NiQuan Energy Trinidad Ltd. plant on June 15, 2023 was commissioned by NETL, NETL being NiQuan Energy Trinidad Ltd., a private company. As such, it is not the property of the Ministry of Energy and Energy Industries. The report is subject to the control of NETL, that is NiQuan Energy Trinidad Ltd., with respect to its circulation and distribution and not the Ministry. As such, the Ministry is not at liberty to disclose the contents of the report, nor its authors, as to do so would open the Ministry to liability and potential litigation. Thank you.

**Mr. President:** Sen. Mark.

**Sen. Mark:** Mr. President, can I ask the hon. Minister, through you? Given the death, or what they have called in the United Kingdom “corporate manslaughter”—

**Hon. Senator:** What?

**Sen. Mark:** —that the particular company would have experienced through the death of this young man, can the Minister indicate whether the Government would be taking measures or steps to share—outline—not the entire report, but outlines from that report for public purposes having regard to the seriousness of the incident that took place, and on the particular plant in question, Mr. President?

**Mr. President:** Minister.

**Sen. The Hon. P. Gopee-Scoon:** I would agree with you that this is quite a sensitive matter involving the death of an employee. But, as I said before, the report is subject to the control of NiQuan Energy Trinidad Ltd., and therefore the Ministry would not be in a position to disclose the report, or any parts of the report. I am sure you would understand the reasons behind it given the potential liability and litigation should they do that.

**Mr. President:** Sen. Roberts.

**Sen. Roberts:** Hon. Minister, seeing that the Government of Trinidad and Tobago is a great investor in NiQuan with the Republic Bank owned by the Government, 51 percent, US\$120 million loan, the ministerial gas into NiQuan, and the assets that were worth £99 million, does the Government not believe that they have the responsibility, and the where-with-all, to demand the report?

**Hon. Senators:** [*Desk thumping*]

**Hon. Senator:** [*Inaudible*]

**Sen. Mark:** Yes.

**Mr. President:** So I will not allow that question, Sen. Roberts. Next question, Sen. Mark.

**Sen. Mark:** Can I ask, through you, Mr. President, to the hon. Minister, whether the Government intends to hold discussion with NiQuan having regard to the share ownership structure of NiQuan with a view to providing the public with some degree of understanding as to what were the real factors leading to the explosion, and the subsequent and consequent death of this particular individual? Would the Minister provide us with some clarification on this matter?

**Mr. President:** Minister.

**Sen. The Hon. P. Gopee-Scoon:** As I said before, the matter would subject the



Ministry to possible litigation. The Ministry is not the owner of the information, but at the same time, the matter is sub judice.

**Sen. W. Mark:** It is in court?

**Sen. The Hon. P. Gopee-Scoon:** It is in court. And I think you are well aware of that Sen. Mark.

**10.20 a.m.**

**Mr. President:** Sen. Mark.

**Sen. Mark:** Okay, I will move on, Sir. My next question is what, Sir? Just remind me because I think 11 is off right?

**Mr. President:** Twelve.

**Sen. Mark:** Twelve is off? Okay.

**Clerk:** Twelve is on, 11 is off.

**Sen. Mark:** Okay.

### **TTPS “Extra Judicial Killings”**

#### **(US Government Concerns)**

**12. Sen. Wade Mark** asked the hon. Minister of National Security:

In light of the concerns expressed by the US Government over alleged “extra judicial killings” being committed by members of the Trinidad and Tobago Police Service which could hinder this country’s eligibility for US national security assistance, can the Minister advise as to the steps being taken to address this situation?

**Mr. President:** Leader of Government business.

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Amery Browne):** Mr. President, the Minister of National Security is unfamiliar with and unaware of the concerns referenced in this particular question and therefore is not in a position to respond further.

**Mr. President:** Sen. Mark.

**Sen. Mark:** Is the Minister aware of a report that was issued by the US State Department on this issue of extra judicial killings in our Republic, which would have been submitted to not only the Ministry of Foreign and CARICOM Affairs, but also the Ministry of National Security? So I would like to ask the Minister, through you, whether that report has not reached his desk because it is a public document that is available.

**Mr. President:** So what is the question?

**Sen. Mark:** The question is whether the Minister has read the contents of that report from the US State Department dealing with the extra judicial killings in Trinidad and Tobago? That is the question.

**Sen. The Hon. A. Browne:** Thank you, Mr. President. Mr. President, the Minister of National Security is unaware of and unfamiliar with the concerns referenced in both the question and the supplemental question as posed by the Member, and therefore is not able to respond further.

**Mr. President:** Sen. Mark.

**Sen. Mark:** Is the Minister, through you, Mr. President, categorically denying to this Senate that he has no knowledge whatsoever of this report that was sent to his Ministry of Foreign and CARICOM Affairs via the US State Department, which categorically states that Trinidad and Tobago Police Service has been engaged in the extra judicial killings? Is the Minister, can the Minister, through you, Mr. President, confirm or deny receipt of such a report from the US Department of State?

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** The answer to that question, Sen. Mark, has already been given. Next question. That is it? Sen. Nakhid.

**Sen. Nakhid:** Through you, through you, Mr. President, is the Minister aware that the England cricket team has been sequestered at their hotel because of the rampant crime coming out of it?

**Mr. President:** Sen. Nakhid, that question does not arise. It is so far outside of what is relevant. Next question, Sen. Lyder, on the Order Paper.

**Outstanding VAT Refund Debt  
(Details of)**

**40. Sen. Damian Lyder** asked the hon. Minister of Finance:

Given the Minister's statement during May 2023, that \$3 billion worth in bonds would be made available to settle outstanding VAT refund debt along with \$1 to \$2 billion in cash from the consolidated fund, can the Minister indicate the following:

- (i) the value of bonds issued under this scheme; and
- (ii) the total figure of VAT refunds settled with cash in fiscal 2022/2023?

**Mr. President:** Minister of Finance.

**The Minister of Finance (Hon. Colm Imbert):** I am so sorry, Mr. President, I was just astonished at that last supplemental about a cricket team. The total number of VAT bonds issued in fiscal 2023 was \$3.0 billion as announced, and the total settlement of VAT refunds in cash was 3.043 billion making a total of \$6.043 billion in refunds for 2023 fiscal, and the total number of bonds issued was 216.

**Mr. President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. President. Through you, Mr. President, given that last week it was announced in the Senate that some \$5.1 billion in VAT refunds are still remaining outstanding, can the Minister indicate whether the Government intends to issue further bonds to settle this once more mounting debt?

**Mr. President:** Asking a supplemental on a question from last week?

**Sen. Lyder:** No, no. I am following up based on the question I asked because of the bonds, yes.

**Mr. President:** Minister of Finance.

**Hon. C. Imbert:** Mr. President, due to pressing duties, I was unable to come to the Senate myself to answer that question but I followed it on the television while I was doing work in my office, and I distinctly remember that the question asked for the value of outstanding VAT refunds as of August 31, 2023, it is now December the 19<sup>th</sup>, 2023. So the entire premise of the supplemental is invalid because that answer did not refer to December 12<sup>th</sup>, although Sen. Lyder seemed to have misled himself into believing that when the Hon. Brian Manning gave the answer, that the answer was up to December 12<sup>th</sup>. But the question asked, August 31<sup>st</sup> and the answer said August 31<sup>st</sup>, so the premise is invalid.

**Mr. President:** Sen. Lyder.

**Sen. Lyder:** Mr. President, through you to the Hon. Minister of Finance. Given that as at August 2023, VAT refunds stood at a total of \$5.1 billion as just confirmed by the Minister of Finance as well as his Minister in the Ministry of Finance, can the Minister indicate what measures will be taken by the Government to use the Consolidated Fund in an effort to pay off this mounting debt and to avoid the issuance of taxpayer-costly bonds, Mr. President, through you?

**Mr. President:** So Sen. Lyder, you can pose that question as a question on the Order Paper later as it does not arise from this question that is here now. Next question, Sen. Lyder, supplemental.

**Sen. Lyder:** Now that the Hon. Minister of Finance has indicated that \$3 billion has indeed been issued in bonds, can the Minister confirm exactly how much interest per year will the taxpayers—for three years, will the taxpayers have to pay to fund these bonds?

**Hon. C. Imbert:** I would most certainly answer that question if it is posed on notice, but the interest rate on the bonds is a matter of public knowledge, and has been answered in this place already, and in the other place. It is a competitive interest rate, the first set of bonds were three-and-a-half per cent per annum and these bonds were of a similar interest rate, and that already has been publicized, and Sen. Lyder is well aware of that.

**Sen. Lyder:** Mr. President, through you to the Minister—

**Mr. President:** Have a seat. That was four supplementals, Sen. Lyder.

**Sen. Lyder:** No, that was three, Mr. President.

**Hon. Senators:** [*Crosstalk*]

**Mr. President:** Say again? Move on, Clerk.

**Hon. Senators:** [*Crosstalk*]

**Sen. Lyder:** Mr. President, I am sorry. I only asked three supplemental questions, respectfully, Mr. President. I have asked only three supplementals.

**Mr. President:** So Sen. Lyder, we have it confirmed as four supplemental questions asked inclusive of the ones not allowed. Clerk, move on again, please.

### **ST. DOMINIC'S CHILDREN'S HOME (INC'N) BILL, 2023**

Bill for the incorporation of the St. Dominic's Children's Home and other incidental matters. [The President]; read the first time.

**Mr. President:** Minister of Finance.

**Hon. Senators:** [*Desk thumping*]

### **FINANCE BILL, 2023**

**The Minister of Finance (Hon. Colm Imbert):** Thank you, Mr. President. I beg to move:

That a Bill entitled an Act to make provisions of a financial nature and other

related matters, be now read a second time.

The Finance Bill before the Senate is aimed at putting in place fiscal measures that were announced in this House—in the other place, sorry, and in this House on October 02, 2023 and other significant measures concerning national insurance, property tax and public procurement. The Bill has eight clauses which touch six Acts of Parliament, namely the National Insurance Act, the Income Tax Act, the Corporation Tax Act, the Petroleum Taxes Act, the Property Tax Act, and the Public Procurement and Disposal of Public Property Act. I will now go through the eight clauses.

Clause 1 is self-explanatory, it is the title. Clause 2, seeks to implement another amnesty on interest and penalties under the National Insurance Act, the previous two being 2012 and 2022/2023. During the 2012 national insurance amnesty which was done by another government, approximately \$36 million was recovered. In 2022, the national insurance amnesty that we did, \$90 million was recovered up to December 31<sup>st</sup> and when we extended it to up to January 31<sup>st</sup>, the total collected was in the order of \$112 million under the amnesty.

Now, we do believe that although this amnesty period is shorter than the others, that this third amnesty will also bring in additional revenue for the National Insurance Board. What happened on the last occasion and this always happens with amnesties, whether they are tax amnesties, or in this case, national insurance amnesties which are less frequent, is that persons find themselves unable due to poor accounting, poor record-keeping, financial challenges, and all sort of reasons, find themselves unable to put everything together to take advantage of the amnesty on the closing day. So what you always find is that at the end of an amnesty, there are always a number of persons and companies who cannot fulfil the requirements and cannot comply. So that this happened in the last case as well, so that is one

reason why we are doing a short amnesty to January 31<sup>st</sup>, but there is another reason.

In the last amnesty, the measure benefited those who had not paid all of their contributions. So the way the amnesty was structured was if you had not paid all of your national insurance contributions, you were in arrears for some or all of your national insurance contributions, you then could take advantage of the amnesty. Unfortunately, there was a group that had paid all of their contributions just before the start of the amnesty which was around July of 2022, July 1<sup>st</sup> I believe, and the way the law was interpreted by the National Insurance Board was that persons who had already paid their outstanding contributions but had not paid penalties and interest were not eligible to receive the benefit under the amnesty. So we have had a situation where persons who complied better than other persons, could not take advantage of the amnesty. So this particular amnesty is designed to correct that problem where persons had tried their best, they had paid all their contributions but not the penalties, can now get a waiver of penalties, because we felt it was disadvantageous that persons who had not got a waiver of penalties and interest, and persons who had paid their contributions did not. So that is the purpose of the clauses that deal with the national insurance amnesty.

In terms of the question of giving people a “bligh”, because this comes up all the time. It is quite curious, you know, we create amnesties and the familiar refrain from the Opposition is that we are giving people a “bligh”. In fact, in the other place, I was treated to a lecture that we should punish people who had not paid their contributions and had not paid their penalties, we should essentially prosecute them and jail them if possible. I was treated to a lecture from the Opposition in the other place on that, and then the next Opposition speaker said, they welcomed the amnesty. So it is always very contradictory but this is not

intended to give people a “bligh”. This is intended to clean up situations that have been on the books for years, and years, and years. And the National Insurance Board has been in litigation with particular entities for five, 10 years, sometimes more, in terms of trying to recover penalties and interests. So we felt let us wipe the slate clean.

This does not relieve any business of paying the national insurance contributions that are due, they still have to pay them, but what is waived is the penalties and interest.

**10.35p.m.**

Another ironic thing that has occurred: In the Public Procurement and Disposal of Public Property Act, for the first time it is now in law that you cannot provide goods and services to a public body, and the definition of a “public body” is very wide. It is not just a Ministry, state enterprises, statutory authorities, and so on. In the public procurement legislation, it is now enshrined in law that you are not eligible to tender or provide goods and services to a public body if you have not got an income tax clearance certificate. So, in other words, if you are not up to date with your corporation tax, income tax, and so on, and if you are not up to date with your national insurance contributions, you are prohibited and debarred from tendering for and providing goods and services to public bodies, which is the entire government, the state enterprise sector, all statutory authorities, and so on.

The last amnesty—that was the main purpose of the last national insurance amnesty that we did in 2022 into 2023, and again there are several entities and persons who could not meet the deadline and are now permanently prohibited from providing goods and services to the Government unless they pay all of the penalties and interest that they have been assessed. So again, this is seeking to give people one last opportunity to bring themselves up to date with respect to their



national insurance contributions to allow them to be eligible to tender for the provision of goods and services to public bodies. This is really “small people”, eh. This is not “big people”, eh. You would find the persons who would find themselves in difficulty are small and micro-enterprises because they just simply do not have the discipline to keep proper records and to ensure that all their statutory payments are made. I mean, it is a familiar complaint I get from small businesses that they find themselves in difficulty, they have not been keeping proper records, they get a letter from either the Board of Inland Revenue or the National Insurance Board that they owe tax or contributions, and penalties and interest are due, and sometimes the figures are quite substantial.

So because this is now tied to the public procurement legislation we felt we should try to resolve that situation, but I have made the amnesty short; January 31<sup>st</sup> in this instance. I have given myself the flexibility to extend it but I will be reluctant to extend it. I sincerely hope that those who are listening would make their best effort over the next six weeks to pay up any outstanding contributions they have with respect to national insurance because after that, unless they pay the penalties and interest, which will kick back in on the 1<sup>st</sup> of February, unless they deal with that situation—and it is going to be much worse then because interest is running all the time—they will find themselves permanently excluded from public procurement.

So, in this case, this particular amendment will deal with persons who have paid their contributions prior to December 20, 2023. That is the effective date of the amnesty with respect to national insurance. And we are not, in this particular case, putting in a provision where persons can be allowed to register with national insurance—delinquent persons—and bring themselves up to date and thereby avoid penalties and interests. We are not doing that anymore because the National

Insurance Board now has a computerized process and it takes one working day, believe it or not, to register with the National Insurance Board. So we felt we should not put into this particular amnesty a provision to allow persons to register because they had six months before in the previous amnesty. So it is a sort of a balanced approach. So that is clause 2.

With respect to clause 3, in the collective agreements that we entered into with the fire service, the prison service, the police service, the defence force, and the Trinidad and Tobago Unified Teachers' Association, Amalgamated Workers, and now, All Trinidad Sugar and General Workers' for a small group of workers, in that collective agreement there was a request in those negotiations. There was a request that persons who had retired within the period, the six-year period of those collective agreements, who, because they retired within the period, could not get the benefit of the full 4 per cent increase, that we should give them a lump sum payment of \$4,000, because the way it was structured was 0-0-2—0-0-2 over a six-year period. So someone might have retired in year two or in year four, and therefore they would not be eligible to get the full 4 per cent increase in terms of their back pay and so on, so we decided for those persons, for retirees, we will give them a one-time lump sum of \$4,000 and then we would make it tax free.

So clause 3 seeks to waive income tax on that particular \$4,000 lump sum payment and that is for persons who retired compulsorily or voluntarily, or on the grounds of ill health between 2014 and 2016. As I said, I have listed the various unions that were involved, I will just list them again: TTUTA; fire service, all divisions; prison service, all divisions; police service, all divisions; Amalgamated Workers; Defence Force Pay Review Committee, and so on. We expect this to benefit approximately 1,600 monthly-paid workers—monthly-paid employees and 100 hourly or daily-rated employees who retired between January 01, 2014 and

September 30, 2016.

Clause 4(a) deals with the exemption from business levy and it is intended, among other things that we are doing, to exempt manufacturing companies who are within the standard 30 per cent tax bracket for corporations—so that is not banks, petrochemical companies, oil companies, and so on, but ordinary companies, if I can use that word. It exempts manufacturing companies who are within that 30 per cent tax bracket from business levy charges in respect of export sales only. So it means that that portion of your income that a company would receive, that is from exports, will now be exempted from business levy, and this is an incentive to motivate manufacturing companies to export.

What we have found—and I mean, the Ministry of Trade and Industry is far more knowledgeable about these things than I am, but what we have found in the last several years is that there has been a boom—I will have to call it that—in the local manufacturing sector and exports have increased by over 20 per cent. Perhaps I may be understating the figures but the last figures I saw were that manufacturing exports among ordinary companies, as I call them—so it is not petchem, it is not oil and gas, and so on—have increased by over 20 per cent. So we expect this additional incentive, together with the suite of measures being implemented by the Ministry of Trade and Industry, would motivate persons to export.

The second part of clause 4 is 4(b), the “Corporate sponsorship allowance—Public and private schools” and the “Cybersecurity investment tax allowance”. Clause 4(b) of the Bill seeks to amend the Corporation Tax Act by inserting new sections 10X and 10Y. Section 10X implements:

“...an allowance equal to one hundred and fifty percent of the actual expenditure incurred, up to a maximum of five hundred thousand dollars.”

One of my colleagues asked me to just clarify this, and I will, that if you spend \$500,000, you will be able to claim an allowance of \$750,000 for tax purposes, and this is on:

“...the enhancement and promotion of education through corporate sponsorship to public or private schools registered with the Ministry of Education...”

Now, this goes on all the time. There are many—Old Boys’ Association, for example—I know Fatima Old Boys’ Association, for example, has been vibrant for many, many, many years, raising funds; QRC, another one; and I am sure Presentation College and I am sure Naparima College, and so on and so on—St. Joseph’s Convent, et cetera. I am sure that this is going to continue where corporate sponsors who may be connected to the school in some way, the school is their alma mater or they have a child going to the school, will continue to provide donations to assist these schools perhaps in equipping a computer room and so on.

So this is designed to encourage the private sector to assist in the improvement of education through corporate sponsorship, and this is not unique to Trinidad and Tobago. This is done all over the world. In the other place, I had to point out to the same person who lectured me about national insurance that most of the universities and tertiary institutions in the United States survive on endowments and survive on sponsorship from huge corporations, and if they did not get sponsorship from huge corporations, they would not be able to survive. And we are talking about the most prestigious schools, Harvard, and so on, they survive on endowments, not just on income from tuition fees and so on. So it is something that is done all over the world and it is something we want to encourage. We want to encourage corporations to give back to the community and especially to assist with something as important as education.

We have put some systems in place which we hope will work.

“The expenditure...”—must—“...be certified by the principal or most senior administrator of the...school...”

And the purpose of that is to make sure that the expenditure is consistent with the specific goals or aims and objectives of the school, and within the definition of “enhancement and promotion of education”. So we want some competent authority within the school who is there, who would have witnessed the expenditure, to certify that it was actually spent on the school and not spent somewhere else in some, you know, sort of scheme to defraud the revenue. The Ministry of Education is going to work with the principals, through the school supervisors, to make this process as simple as possible, and it would simply be that a corporate sponsor assists a school to enhance or improve itself and the principal simply certifies that the money was actually spent, for example, on the acquisition of laptops or air conditioning at the Sixth Form class, or something like that. Okay?

With respect to—and I want to point out that 10X has no expiry date. We expect this now to be a permanent feature of our tax laws and I do not see any government in the future changing that. Section 10Y is intended to promote investments in cybersecurity by granting an allowance of up to \$500,000 in relation to expenditure made in cybersecurity software and network security monitoring equipment by companies. This is different from 10X; 10X is an uplift on expenditure, 10Y is a straight allowance of \$500,000 for tax purposes.

Again, we put a control in. iGovTT must certify that the money was actually spent on cybersecurity software and network security monitoring equipment, so that is software and hardware. I had a challenge again in the other place explaining that network security monitoring equipment means hardware, so I just want to let

you know it is both software and hardware.

We have seen all the news that various large companies in Trinidad and Tobago, private companies have been victims of ransomware, and we know the story within the government sector. We know about the attack on TSTT, on the Attorney General's Office and so on. So this is now becoming a very serious matter and it appears that international cyber criminals are targeting Trinidad and Tobago and targeting their databases, looking for weaknesses in their firewalls and their various network security systems to penetrate. What I have observed with the recent attacks is they lockdown your database. So they enter, they come through some weak defence in your Internet system and they lockdown the database so you cannot get access to it. So they freeze your database and they block it from you. So that imagine if you are a company like Massy, for example, or Blue Waters, or something, and you cannot get access to sales, you cannot get access to inventory, obviously this is going to be something very frightening. So that we want to encourage the private sector to invest in cybersecurity and, as I said, both hardware and software.

Now, I want to give an example of what we are doing in the Government. In the Government, we have a specialized unit within the Ministry of National Security called the Trinidad and Tobago Cyber Security Incident Response Team, TT-CSIRT, and this was established in November 2015, with the assistance of the OAS and the International Telecommunication Union. And TT-CSIRT's mission statement is:

“...to respond to cyber incidents, through effective response techniques, education, training, awareness, research, collaboration...management...”—  
et cetera—“...in order to restore the operations of...information systems...”

**10.50 a.m.**

Now, we in Finance work very closely with TT-CSIRT on all of the electronic transaction methods that are being implemented in Trinidad and Tobago over the last couple of years, for the benefit of Government entities such as the Judiciary, with its payment system and various arms of government and so on, have to be reviewed by TT-CSIRT. So that TT-CSIRT, as I said, a specialized unit, will examine all of the cybersecurity risks that would be associated with electronic transactions because this is the way we are going. We are pushing for the adoption of electronic transactions in terms of financial transactions.

In most cases right now, salaries and wages are sent to a bank account. No longer is there a requirement for cheque payments. No longer do you see long lines around the Treasury of persons waiting to collect their physical cheque and then go and cash the physical cheque. For years now we have been promoting bank transfers inter-bank transfers to provide more security and to remove the congestion that was associated with the paper cheques. But that has risks associated with it because there has been an increase in the incidence of what is called “phishing”, spelled with a “ph”. And I mean I get these messages all the time.

You get an email saying your payment has been declined, please respond to this email and we will assist you with resolving the matter and of course, it is a scam. If you only press that button and click on that link, that is it. Somebody will hack into your computer system and it will get all your personal information, and it will engage in identity theft. There is a lot of that going on. So that what we have to be careful with, with cashless transactions is the whole question of phishing and identity theft and that is the whole purpose of TT-CSIRT to make sure that all relevant cybersecurity risks with respect to in our case financial transactions are eliminated. So we hope that on the private sector side that this allowance will

stimulate investment in cybersecurity software and hardware.

Clause 5 is a continuation of the work we have been doing in the energy sector. A couple of years ago we introduced some improvements with respect to small land oil producers where we changed the threshold rate for the imposition of supplemental petroleum tax. It used to be \$50, and there was an argument made by the small oil companies that they make money up to \$49 and then when it crosses \$50 and goes to \$51, and because of the way the tax structure was organized with respect to SPT, Supplemental Petroleum Tax, they went into a loss position. So we did a lot of analysis. I had a team from the IMF assisting me to examine all of this and we concluded that we did need to raise the threshold. We raised it to \$75 for small land producers of oil and gas, and now SPT does not kick in for small producers producing less than 4,000 barrels a day on land.

What we are trying to do here now is the same thing for the shallow water marine—shallow water areas, small shallow water areas, small shallow water producers and we are going to include now within the group of producers of petroleum “small shallow marine producers. “ They now will also benefit from the adjustment in the threshold for SPT and SPT will not kick in for small shallow marine producers until the price of oil to \$75. We are also increasing the discount of the sustainability incentive which is geared toward reinvestment in increasing production from 20 per cent to 25 per cent under the Petroleum Taxes Act.

There are other things we will be doing in the new year. We have to be very careful when we adjust the petroleum tax regime because on the one hand, you want to motivate people to drill/explore, drill/produce and on the other hand, you do not want to lose revenue. If you go overboard with your tax incentives, the reduction in revenue will be tremendous. And we in fact witnessed that when we came in, in 2015 where we saw energy revenues drop from \$20billion a year down



to \$400 million because of accelerated capital allowances that persons have been granted. Of course, some spokesmen denied that but it is easy to deny something if, you know, you have an audience that is willing to believe you. But I do know—I saw, and you could see it in the Estimates of revenue, if you go back to the Estimates of revenue for 2015/2016 and so on, the published documents, you will see the revenue from petroleum dropping from \$20 billion in 2014 to \$400 million in 2016, it is there in black and white. So people could say what they want but a lot of statements that people make are self-serving especially spokesmen from companies that benefit from tax avoidance.

So I need to define some terms for you for the sustainable incentives that increase from 20 per cent to 25 per cent. This is for mature marine oil fields and also small marine oil fields. Now, we are a very old oil province, one of the oldest in the world. We have been producing commercially for 100 years, since the 1920s and I have always made the point when I get the opportunity, that my research shows me that the first oil well ever drilled in the world was in Trinidad and Tobago, in Forest Reserve. There is some claim from some American that they drilled for oil before anybody else but I have discovered that in Forest Reserve a well was drilled and produced back around 1860 or thereabout. The first oil-producing oil well in the world was drilled in Trinidad and Tobago.

The point I am making is that we have been producing oil commercially for over 100 years. That oil well did not result in commercial production. In those days, believe it or not, ships used to come to Trinidad and acquire oil when we were a British colony and get oil from Trinidad and use it in their ships for fuel, believe it or not. And this was an experiment by a ship captain who came, he drilled an oil well, he found oil at a very shallow depth. He took the oil, he filled up his ship and he went. But that was not commercial but we have been

commercially producing oil for 100 years. What that means, when you are producing oil for so long, it means that you are, by definition, a mature oil province. When you are a mature oil province, it becomes more and more difficult to produce oil because oil comes up to the surface because of pressure but as you drill, the pressure dissipates and it becomes more and more difficult to get the oil out and you have to use secondary recovery techniques such as pumping steam into the well to push the oil out.

Also, I noticed that Woodside, which used to be BHP, was using gas produced from its Ruby field and pumping that into the oil well to push the oil out, but it is difficult and it is expensive. So in Trinidad and Tobago, because we are a mature province, it is more expensive to produce oil than it is in other, much newer territories. Guyana, as an example, they have only been producing oil for a couple of years and therefore that is why they have these huge volumes of 100,000, 200,000 barrels a day. That is what we used to have. But back in the 70s, we produced over 200,000 barrels of oil per day but because the fields are depleting, because the pressure is going down, our production has gone down and therefore we need to incentivize producers to drill because the only way you can continue to produce oil and maintain your production is by drilling. If you do not drill, you are dead. So that all of our incentives are geared at encouraging companies to drill for oil. So that, this particular sustainable incentive is to encourage companies to reinvest some of their revenue into secondary techniques and into drilling, and so on. Again, the Minister of Energy and Energy Industries must certify the expenditure or certify the parameters to allow persons to qualify for this particular incentive.

With respect to property tax, we have decided that we should waive property tax for the period January 01, 2010 to December 31<sup>st</sup>, 2023, because there is a lot

of ambiguity, a lot of misinformation out there about property tax and when it will be applicable. So we decided to remove the uncertainty and this clause adjusts the Property Tax Act to make it crystal clear that property tax will not be imposed up to December 31<sup>st</sup>, 2023. Because if you read the tax laws together, you would see that it would have been impossible to impose property tax in 2023. We could have sent out tax notices this month for example, but we decided to cut it off cleanly and the regime will come into effect January 01, 2024. So the first year that property tax will be applicable by law will now be 2024.

**Sen. Roberts:** [*Inaudible*]

**Hon. C. Imbert:** So we are going to forgo any revenue that we might have been able to collect for 2023 by starting January 01, 2024 and, Mr. President, the usual suspect is grumbling and disturbing me, I seek your protection.

**Sen. Roberts:** [*Inaudible*] Mr President—

**Mr. President:** Okay. So all right let us just keep the levels a little low. Minister, continue.

**Hon. C. Imbert:** So let me just repeat that because we are a country of misinformation. Property tax will be waived until December 31<sup>st</sup>, 2023. It becomes applicable from the 1<sup>st</sup> of January 2024. Okay?

**Sen. Roberts:** [*Inaudible*]

**Hon. C. Imbert:** Mr. President, seriously.

**Mr. President:** Continue, Minister.

**Hon. C. Imbert:** Well, I just hope they will reduce their volume and not increase it.

Now persons would have seen notices going out from the Valuation Division. When the notices first went out there was a lot of confusion and misinformation, deliberate misinformation where persons were led to believe that

the notice of valuation was a notice of property tax, it is not. You have to take to value, the annual rental value and multiply it by 2.7 per cent, which is 90 per cent of 3 per cent. So if for example, you were told that your annual rental value is \$100,000, then you have to multiply that by 2.7 per cent to get the tax, the tax will then be \$2,700. Or if it is \$50,000, you are told and you multiply that by 2.7 per cent you get \$1,350 per year, per year just over \$100 a month. But people were misled into believing when they got the notice of valuation of their annual value that that was the property tax.

Fortunately, I was able to quash that mischief quickly so now we are into the realm of “are the rental values fair?” and I have had—and I am going to call some names. I have had persons from the most prestigious neighbourhoods in Trinidad and Tobago complaining to me about the annual rental value that has been assessed for their property and I will use an example of Federation Park. People from Federation Park have complained to me that their houses have been valued at a rental value that is equivalent to just around \$20,000 a month, \$19,000 a month and I had a very passionate group coming to me to tell me that cannot be right. Nobody in Federation Park is getting more than \$10,000 a month for their property.

**Hon Senator:** TT?

**Hon. C. Imbert:** How does one deal with that? How do you deal with that?

**11.05 a.m.**

There will be—

**Hon. Senators:** *[Interruption]*

**Hon. C. Imbert:** Yes, TT \$10,000. I have people from Federation Park telling me that they cannot rent their properties for more than \$10,000 a month and they get a valuation of \$20,000. It “cyar” be right. They are going to challenge it

legally in the courts. It is a right. There will be improper valuations, incorrect valuations, of that I have no doubt. You know, this is a new system, there will be valuations that make no sense, and that is why we have a challenge process in place that if you are of the view that your valuations is incorrect, you can challenge it and you can provide evidence that the valuation is nonsensical. But, there are some noises I am hearing that do not make any sense to me. Okay?

The other thing that people need to understand is that, if you are financially challenged, you are a pensioner, you live in a house that you brought years ago, it is now in a neighbourhood that is an expensive neighbourhood—I will use Woodbrook, for example. You would have bought a house in Woodbrook 40 years ago, 50 years ago. At that time it was affordable, it would not have been very expensive at all. But now because of the commercialization of Woodbrook, properties in Woodbrook are changing hands for \$3 million, \$4 million, and so on and rental in Woodbrook is now \$20,000, \$25,000 a month. And therefore, you have an old couple, they are on pension, and they are confronted with a rental value of, let us say \$20,000 a month and the tax on that would be \$600 a month or \$7,000 a year and they cannot pay. I had somebody speaking to me yesterday about that. The solution to that is in the Property Tax Act; it is that you make an application to the Board of Inland Revenue for deferral of the tax so you do not have to pay it. So, you as the pensioner who has been assessed with this high valuation, you do not have to pay it because you have demonstrated that you are on a fixed income and you simply cannot afford that additional \$600 a month if you are getting a pension of \$3,500—

**Hon. Senator:** [*Interruption*]

**Hon. C. Imbert:** Mr. President—

**Mr. President:** So, Senators, the procedure is, if you have something to respond

in relation to what the Minister of Finance is saying, you can ask him to give way or you can wait for your opportunity to speak. Continue, Minister.

**Hon. C. Imbert:** Mr. President—

**Hon. Senator:** Ringleader one, two, three.

**Hon. C. Imbert:** I notice that this side “ain’t making no noise”. Thank you for that.

Let me explain the concept of deferral. If you are an elderly, financially challenged person, and you can demonstrate that you cannot pay property tax of \$600 a month, which I am sure many pensioners will be able to demonstrate easily because of the fact that you are on old aged pension means that—or Senior Citizens’ Pension as it is called now—you have to demonstrate to qualify for the senior citizens pension, you have to demonstrate that you have no income.

So once—automatically, once you are a senior citizen pensioner you would meet the criteria of financial challenge, automatically, unless the Ministry of Social Development and Family Services has not done a proper assessment of you. But the fact is that you are on disability, on public assistance, whatever you are, a social grant, automatically you have been screened and deemed that you are in an impecunious position. Therefore, a person like that would automatically get a deferral, and the deferral means that it is deferred for all time in that you are in that situation.

So you are 70 years old, you are in receipt of a senior citizens’ pension, one does not expect your situation to improve, you may pass away at age 75 or whatever it is, or age 80 or age 90 as the case may be, and what would happen now is the property would now be inherited by somebody else. That person may be a very wealthy lawyer like somebody in front of me. *[Laughter]* And that person who inherits the property now will now be required to pay the tax because they no

longer are in the financially challenging situation that the pensioner was. So that the pensioner will pass on the property to a wealthy person and that person is no longer in the situation where they could continue with the deferral. It is common sense. There is no rocket science.

**Mr. President:** Minister, you have five more minutes here.

**Hon. C. Imbert:** Yes. I am almost finished.

**Sen. Dr. Dillon-Remy:** Minister.

**Hon. C. Imbert:** Sure.

**Sen. Dr. Dillon-Remy:** Can I just ask one question? In the notices that are going around to people with the total annual rental value that is causing so much angst among people, is there any reason why it could not also say, “As the result of this ARV your yearly tax would be so and so”, so that people can immediately see what the annual tax is?

**Hon. C. Imbert:** Certainly. The notices of valuation are issued by the Commissioner of Valuations. That is a completely different legal entity to the Chairman or Commissioner of the Board of Inland Revenue. The Commissioner of Valuations cannot legally send you a notice of tax, only the Board of Inland Revenue can do that. I was asked that question right away, but I can assure you that if those valuations notices had at the bottom of it a little sentence saying, “Your tax will be”, one of my friends in the Front Bench would have taken me to court the next day—

**Sen. Dr. Browne:** Same one.

**Hon. C. Imbert:**—to say that the Commissioner of Valuations has no legal authority to determine what tax should be.

**Sen. Lutchmedial:** [*Inaudible*]

**Hon. C. Imbert:** And Sen. Lutchmedial has agreed with me.

**Sen. Lutchmedial:** *[Laughter]*

**Hon. C. Imbert:** So that is why that could not have been there. So let me just move on very quickly. With respect to property tax, we are cleaning up some provisions giving the municipal corporations, all of them, UNC, PNM, the ability to collect property tax, retain it for their own benefit, just residential, and also report to the Board of Inland Revenue on persons who are not paying property tax. So that now allows the Minister of Finance to empower the regional corporations to collect tax without the proclamation of the legislative reform package for local government, because that is taking a while and we do not want to complicate things because we do not know when that thing will be proclaimed and therefore this now empowers the Minister of Finance, as a stopgap, as a fall back, that we can empower local government corporations to collect tax.

The last important clause is to deal with a legal argument over the definition of goods and services in the \$1 million exemption for public procurement. When we came to this place and the other place we agreed on simplified procurement rules for procurement under a \$1 million for good and services. Now in the international forums goods and services apply to construction but apparently not in Trinidad and Tobago. So, the Office of the Procurement Regulation mounted a fierce argument that we needed to add the word “works”, or if we did not to the definition, small contractors would be excluded, persons who would do a contract for \$100,000, a footpath, a box drain, whatever, because goods and services according to the OPR does not include construction works in their mind. We have decided to remove all ambiguity and we just one word to the definition of items that are under a \$1 million simplified procurement we add “works”. Because I know and I know some hon. Members know, construction is services. I know that. I know senior lawyers here know that, but apparently some lawyers do not, so I



decided just to add the “works” to get rid of the old talk. So that is what that is all about.

The Bill has various commencement clauses. The national insurance amnesty will be December 20<sup>th</sup>. The clauses 4, 5, and 6 will come into effect on January 1<sup>st</sup> and the other clauses will come into effect on assent to this Bill. I beg to move.

**Hon. Senators:** [*Desk thumping*]

*Question proposed.*

**Madam President:** Sen. Mark.

**Hon. Senators:** [*Desk thumping*]

**Sen. Wade Mark:** Thank you very much, Mr. President. Mr. President, we are here today to address what is being called a Finance Bill. I want to serve notice on the Senate that this abuse of the omnibus process by parachuting matters that ought to be addressed separately and distinctly will be challenged.

Mr. President, as I understand it, before I get into the meat of my contribution, a Finance Bill is supposed to reflect measures requiring legislative changes to meet certain deadlines arising out of a budget statement. That is what a Finance Bill is supposed to accomplish. But we are seeing, Mr. President, efforts being made to introduce measures that ought not to be in a Finance Bill; procurement, national insurance, property tax are examples. Mr. President, I am not going to detain you or this honourable House any longer. I just serve notice this is a matter that will be brought to your attention because it is becoming an abuse of the process and I serve notice that that is unsatisfactory.

Mr. President, let me begin my formal address to you on this issue before us, that is the Finance Bill, 2023, which contains, as you have been advised, some eight clauses and it amends six pieces of legislation that are before us, but in

looking at this piece of legislation very closely a very famous political philosopher comes to mind. His name, as I recall, Harold Lasswell. And he, Mr. President, coined like a phrase. When we talk about politics we are talking about who gets what, when and how. That is what Lasswell tells us about politics. And when we look at the Bill before us and we look at the various provisions contained in the Bill before us, Mr. President, it does manifest clearly Lasswell's statement, because what we are seeing in this Finance Bill, 2023, in this period of peace and goodwill upon all men and women, what we are seeing is a gift, a gift coming as we approach Christmas, but the gift is not coming to the working class. The gift is not coming to the poor, the downtrodden and the wretched. The gift is coming in large quantities financially to the financiers of the PNM.

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:** It is almost like a bonanza, a windfall for the financiers of the PNM, some of them even beginning to deal with the dead, and I will talk about that because I had a challenge going to a conference in Switzerland where I was only allowed US \$300, but I am seeing where financiers of the PNM and their bizarre rituals, these elements who are performing that are getting tens of thousands of US dollars, but I cannot get that. But people who are dealing with the dead and talking to the dead and messing with the dead, they are now, Mr. President, able to access tens of thousands of US dollars.

**11.20 a.m.**

I raise this in passing, Mr. President, because there is a particular clause in this Bill that talks about supporting exports of manufacturers and allowing those exporters, once they reach within a 30 per cent category of their gross income, not to pay business levy, and that is designed, Mr. President, to encourage these exporters to export more, and the purpose of exporting more is to earn more

foreign exchange which is a scarce commodity in Trinidad and Tobago. So we are encouraging by foregoing business levy to the manufacturing class so they can export more, so we can earn more foreign exchange. But what are we earning more foreign exchange for? To give people to perform obeah?

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:** That is why we are earning foreign exchange so that somebody could go to a place called Fort Myers in Florida, and each participant can get tens of thousands of US dollars to perform what? Bizarre rituals. Mr. President, let us be serious. This is serious business that we are dealing with, and the Government comes here with a series of measures to give more and more incentives, more and more allowances, more and more opportunities to the business, to their business friends, to their financiers. Mr. President, we have our Minister of Digital Transformation, I “doh” know if the Minister himself needs a transformation, because digital transformation is going nowhere.

**Hon. Senators:** [*Laughter*]

**Sen. W. Mark:** So here it is we are the victims of cyberattack, ransomware attack left, right and centre; Office of the Attorney General and Ministry of Legal Affairs, the Prime Minister—well, “ah doh” know if the Prime Minister’s office has been hacked. But you have private companies like Massy where almost a million customer files are on the dark web. You have TSTT, same thing. What is the Ministry of Digital Transformation doing about this? Absolutely nothing! So what we have come here to do is to give their big financiers up to \$500,000, to buy what? Software. Cybersecurity software and network hardware to protect, themselves purportedly, from cyberattacks. But these are the same people, Mr. President, some of them, and they have to explain it to this country, using our foreign exchange to perform bizarre rituals. Look I call on the Chancellor of the

University of the West Indies, who is the chairman of Massy. I call on Gervase Warner, who is the CEO, to explain to Trinidad and Tobago this headline story in today's papers where they are using our foreign exchange to perform devil—

**Mr. President:** Sen. Mark! Sen. Mark, we have a Bill before us that is very specific in the clauses and what it lays out. Whereas you may have started to connect it to the Bill you are starting to veer off and go into a realm that is not relevant to what is before us, so I ask you to come back to the Bill before us.

**Sen. W. Mark:** Thank you, Mr. President. Whenever you find me straying it is your duty to bring me back in line, so I welcome that. Mr. President, I have said that there are several measures in this Bill:

1. Public procurement.
2. Public property—property tax, rather.
3. National insurance.

Mr. President, you were here but you were not sitting there; 18 months ago you were the Vice-President. I recall distinctly on the 30<sup>th</sup> of June, 2022, the Minister in the Ministry of Finance, the hon. Brian Manning made his contribution on the same measure that we are debating today. Mr. President, we got an undertaking, I remember Sen. Vieira rising on his feet seeking from the Minister assurances that they are taking action against delinquent employers, and we got an undertaking from the Minister, that yes, we give you the assurance, we are tackling it. Not only are we tackling it, Mr. President, but we were told by the Minister that there is a particular kind of equipment that they have purchased, or they have at NIB to detect all delinquent employers who are not making their contributions to the NIB, so you could imagine my shock and surprise that I saw in a Finance Bill another amnesty for employers who have failed to make their statutory contributions in accordance with the law on behalf of their companies and

employees.

So we are being told, let us through this Bill legalize fraud, legalize lawbreakers, legalize people who are not upholding the NIB law or the National Insurance Act. Mr. President, how can that be fair? What are we doing to the NIB? Yes, we might get a little hundred million, as the Minister said but what is that doing? Mr. President, I call on the hon. Minister to be transparent, to be accountable, to be open by telling this Senate, who are these companies? What are the names of the companies? Are they financiers of the PNM? We want the names of the companies that are going to get this “bligh” for a second time in 18 months. We want to know how much money each of them were supposed to pay and they did not pay? And, Mr. President, if we are going to waive penalties and interest, what is the sum involved? We do not know. We have no information. We have no evidence coming from the Government on this matter.

So, here it is the Minister of Finance comes to this Parliament, Mr. President, and he seeks to get our approval for not only the same matters that we dealt with 18 months ago, you know, but he goes a step further: The Minister tells us that the public procurement law was proclaimed last April, and before that in July, there was an amnesty. So they got caught up with the timelines, so because they got caught up with the timelines they are asking us now to give them a “bligh”. So not only is the Minister seeking to extend, through the National Insurance Board, National Insurance Clearance Certificates, Mr. President, from what? One month to three months. Not only is the Minister coming here to ask us to legalize a process of payment of national insurance to the National Insurance Board, because they want to be prequalified—Mr. President, under the public procurement law they want to be preselected under the public procurement law, and to be preselected and prequalify you must meet all your statutory obligations,

including NIS contributions. That is what we are being told that the Government is seeking us to support this morning in this Parliament, Mr. President.

Is the Government serious, Mr. President? After two consecutive rounds why is the Government “weaponizing” legislation in order to fund their private interests through their financiers? So Parliament is now being weaponized in order to achieve certain objectives and goals on the part of the Government. That cannot be fair. So, Mr. President, when you talk about national insurance and this so-called amnesty, which is being introduced for the second time consecutively over an 18-month period, it is unacceptable, it is not keeping with what we are. We are supposed to be a law-abiding population, a law-abiding nation, we are subject to the rule of law. Yes, you came the first time, we objected. Mr. President, you come the second time in 18 months and saying give these people a second “bligh”. “Hear nah”, Mr. President, they collected your national insurance contributions, one-third, two thirds. They utilize it. They spend it and then they come back to you now, and to me in the Parliament and say, “listen, we want an amnesty”. “You see all the money we spent, it is no problem. Just give us an amnesty, we will pay it back.” We must support that. How can we support that? That is illegal! That is law-breaking!

Mr. President, how can we solve crime when white collar criminals are able to get through scot-free? What are we doing? So you have, Mr. President, the Parliament taking out from your income and my income salary every month, NIS, and they send it statutorily to the NIB. We are upholding the law so when we retire we can get what we are entitled to. There are other employers who are collecting and they are spending, they are retaining, and they are not sending your moneys to the NIB, and we come here with legislation to give these people an amnesty. You know, giving lawbreakers an amnesty. Mr. President, how can we

support that? We cannot. We cannot support that. We did not support it in June of 2022 and we will not support it in December—on December 19, 2023. So that is an area, Mr. President, of grave concern to us.

**11.35 a.m.**

Now we go to the property tax. And the Government has indicated, Mr. President—but before we go there, to the property tax, I want to share with you, Mr. President, this whole issue of public procurement. The Government is bringing an amendment to the Public Procurement and Disposal of Public Property Act. So instead of putting “goods and services”, they are now including “goods, services and works”. Mr. President, you know what that does? When you go to the Act on public procurement, it tells you, it gives you what is called a definition of “works”. So if you go to this piece of legislation, it tells us that:

“‘works’ includes construction and engineering works of all kinds.”

That is in the definition section.

So you are coming to us, you want \$1 million. Your Permanent Secretaries in every public body, whether it is a Ministry, whether it is the President’s House, whether it is Parliament, whether it is the Judiciary, whether it is WASA, you have up to \$1 million to spend without any accountability, without any transparency, without any integrity, without any honesty, and we must support that? We must give, Mr. President, the Executive a blank cheque? Mr. President, this could amount to hundreds of millions of dollars over a period of time and all they have to do is to go up to \$300,000 and they are okay; go up to \$400,000 and they are okay; go up to \$500,000; \$600,000; up to \$999,000 and there will be no accountability, no transparency, no honesty, no integrity. Is that the purpose of this exercise, Mr. President? What are we doing?

Mr. President, when you talk about value for your money, how is this adding

up when you do what the Government is seeking to do here. Mr. President, it is a \$1 million; \$1 million might sound like small change for a billionaire, for a multibillionaire, but when it comes to public interest, when it comes to the people's business, \$1 million is plenty money and there is no accountability for that. Mr. President, I would suggest to the Government, scrap the Public Procurement and Disposal of Public Property Act, repeal it. It really has no value because what this Government has done, they have come year in, year out in an effort to undermine public procurement in Trinidad and Tobago.

So where as we thought \$1 million—if you want—and the Minister said in his contribution in the other place, if you want to build a box drain, if you want to build a pavement, if you want to repair a school, you could get that for \$500,000, you could get that to a small contractor for \$700,000. But, Mr. President, what does that mean? It means that the Government can select who they wish to give the \$700,000 award of that particular project to. So elections is around the corner, '24 or '25. So is this part of an election campaign, to just give the Government a blank cheque to do whatever they want, Mr. President?

So here it is, whether you talk about public procurement, you are seeing they are having a free ride. When they talk about cybercrime or cybersecurity, you have a maximum of \$500,000 for their friends. You talk about education, private and public, \$500,000 in—forever as far as the Minister is concerned. And, Mr. President, here it is we are back on this issue of the property tax, 200,000 people are supposed to be on the Valuation Roll. We were supposed to get 400,000, we have 200,000.

So, Mr. President, the Government is so desperate right now for revenue that you know what they have done, Mr. President? They cannot even operationalize, through proclamation, the Miscellaneous Provisions (Local Government Reform)



Bill to give it effect. So you know what has to be done? The Minister of Finance has now issued an order under a section of the Act that allows him to order municipal corporations to collect taxes on properties belonging to citizens who happen to be residents in the particular corporation. And the Board of Inland Revenue is providing the names, the addresses, the identification numbers of all those owners of property and land in the particular corporation, and, Mr. President, they are to collect.

So regional corporations have become policemen. They are policing this whole process on the behalf of the Board of Inland Revenue. So they are collecting, the corporation that is, residential taxes. So they are collecting. And when you do not pay, Mr. President, the regional corporations have to provide all those names of delinquent residential owners of property, any failure on their part not to meet their property tax obligations. So they are watchmen, they are watching after the interest of the Board of Inland Revenue and if you do not pay, your information will go to the Board of Inland Revenue. And you know, Mr. President, there is a process under the Property Tax Act, starts off with high interest and then it graduates with forfeiture. So you could be deprived of your property if you are unable to pay. And this nonsense that if you cannot pay, you are an elderly person or you are a pensioner, leave it up to your children who inherit your property, so there is forever a burden on the next generation, that is what slavery was about. But I thought we abolished that? But the PNM seemed to have reintroduced it.

Mr. President, I want to make it very clear, a United National Congress that is coming into office very shortly after the next general elections will review and revisit this entire Property Tax Act.

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:** We are calling on the people of Trinidad and Tobago, it is only a few more months, we will not support and never support this version of property tax. We have made that very clear.

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:** We are not supporting this PNM version of the property tax. We will replace it. So the people can be assured that the United National Congress will address their concerns as it relates to this draconian measure.

Mr. President, why has the Government, at a time when people are undergoing so much economic, social, emotional, psychological stressors, why would a government choose this time to introduce such an oppressive tax on the backs of the residents of Trinidad and Tobago? You know, you have industrial users who can afford, they bypass them, they give them a “blich”. They say, “No, no, no, we eh coming for you now.” They have commercial people, “No, no.” But you know who they are coming for? They are coming for you, they are coming for me, they are coming for us as residents. And you know what was even more tragic, Mr. President? They were supposed to have 400,000 persons on the Valuation Roll. They came to this Parliament, they cut it by 50 per cent. They said, “Look, to get that Valuation Roll going and for us to effect property tax, all we need is 200,000 persons who own homes.” So we are prisoners of the Government, 200,000.

So, Mr. President, what is going to happen to the other 200,000 that are not incorporated in the legislation? Are they going to be given a “blich”? So are we— 200,000 residents who are being called upon to pay residential tax, is it a situation of we are going to be subsidizing those people? Are we going to be subsidizing the industrial users? Are we going to be subsidizing the commercial users? Mr. President, the Government has to get serious. This cannot be fair. We in the

United National Congress reject out of hand the PNM property tax in Trinidad and Tobago and we will repeal it.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Senator, you have five more minutes.

**Sen. W. Mark:** We will repeal it.

So, Mr. President, this package of financial measures that we are called upon to debate today is designed, has been orchestrated, it is almost premeditated to benefit only a certain group of people in Trinidad and Tobago. They give crumbs to those people who did not get their measly 4 per cent and they give them \$4,000. What is \$4,000 in Trinidad and Tobago for a retiree when the cost of living is so high in this land? But you give them \$4,000 and they are patting themselves on the back for doing so. But whilst they give themselves a pat on the back for giving \$4,000 to a retiree, you know, Mr. President, no business levy for manufacturers who export within a tax bracket of 30 per cent. People who run private and public schools, they can now get up to \$500,000 in benefits once they offer support. They can claim back 150 per cent expenditure.

Those people who are involved in cybercrime or cybersecurity matters and they have had their businesses attacked, whether it is Blue Waters, whether it is ANSA, whether it is Massy as conglomerates, they can now access up to \$500,000 in order to buy cybersecurity equipment, network hardware and cybersecurity software.

**11.50 a.m.**

**Sen. W. Mark:** So okay, but there is no overarching legislation in Trinidad and Tobago to protect the citizens. So the Government has not brought data protection legislation to protect the rights of the people. There is no proper cybersecurity law on our statute books, but you are giving out money. You are giving our money to

your friends and your family without any legislative framework. Where is the cybersecurity legislation? Where is it? Where is the Data Protection Act to protect my privacy? Nowhere to be seen, but you are giving out money to financiers. You are giving out money to your supporters. This is discrimination Mr. President.

So we want to make it very clear, in closing, the Government of this country, through their policies and actions, has undermined, subverted and weakened the national insurance system in Trinidad and Tobago. Would you believe that when the PNM came to office, in closing Mr. President, there were 531 contributors to the NIB. You know what it is according to the Minister? It is down to 491 in 2023. He said in 2022, it was 451. So under the PNM, some 39,000 persons have dropped out of the system through retrenchment, through closures of companies in this country. So the PNM Government is actively contributing to the undermining, the subversion, of our national insurance system in Trinidad and Tobago by their policies.

Mr. President, why after all these years, self-employed people have not come on to the national insurance scheme as a group. That has been something that they have been calling for, for years. Mr. President, I want to thank you for giving me to opportunity to make my contribution on this very important matter and look forward to the Government addressing our concerns as it relates to these handouts that they have given to their friends, family and financiers in this Finance Bill of 2023. I thank you very much.

**Hon. Members:** [*Desk thumping*]

**Mr. President:** Sen. Maharaj.

**Hon. Members:** [*Desk thumping*]

**Sen. Sunity Maharaj:** Thank you, thank you Mr. President, for allowing me to join this debate. I want to start off by saying, I too have a problem with these

omnibus Bills. In the event that you want to support one thing but not another, it complicates life and therefore, it stands up to the charge that things are slipping. So I just put that on the record. In the case of this particular Bill, it could have been—the Minister's case could have been greatly strengthened by data. He said earlier in his introduction, he made accusations of mischief and so on, but in the absence of data, one is loathed to accuse people of mischief when the issue becomes not only communication but effective communication based on objective facts.

In the case of the National Insurance Act, the amendment, he made the point that this is the third time in recent years that the State has forgone penalties and interest and that the majority of people are small business people and therefore, there is a sympathy, I would say. I would prefer to have had him explain why the last—both in fact. Why those measures, this very expensive initiative, that the State forgoes interest and essentially penalizes those who do comply? Why they did not deliver the result, which is that you have given people—you have given businesses an opportunity to get their house in order and pay you say, just pay your contributions, we are going to forego those things. What happened? And this is where an analysis has to be a done, that got you back into the situation at this point in time. And I would also like to know, because if you know what happened, then those are the steps you take to address the problem so that you do not find yourself again here.

I cannot believe the Minister of Finance is happy about forgoing that interest and penalties, and I would also need to know the majority of those non-compliant may very well be small businesses because you are looking at it numerically. But I would like to know from the Minister, the percentage of penalties and interest that is due to public sector employers and private sector and a further break down in the

private sector about the level of businesses, whether it is corporations, medium, small. Because that would be would give us an insight into what is happening in that environment and how are we getting to this problem because surely, this pattern will only lead people to believe “I just have to hold on until a next amnesty comes”. So I will leave that there.

In terms of his 400 per cent tax-free lump sum payment to that category of public sector workers, again, I would like to think that the Minister did not pull that figure out of a hat and that he has a solid basis for selecting \$4,000. Not \$3,500, not \$6,000, and therefore, I am sure he would have had an evaluation, an argument, a study of it, the numbers before him, But how am I or any other citizen to evaluate this measure and why are we not entitled to say “well the Minister just figured that was an arbitrary figure and he figures people would be satisfied with that”? No, the public is entitled to understand and to know what was the basis of the calculation. And I think if the Minister has that, which I am assuming he does, he needs to say that.

I personally welcomed the measure regarding the exports and I happily go along with that. However, I have very strong reservations, some of which were mentioned by the previous speaker about the tax allowance on corporate sponsorship. Not because I object to that allowance, my concern is how is it going to be implemented and whether—the Minister’s own words in fact, his expectation is that it will be embraced by corporations, alumni. It would be given to their own schools, any school they would like to support. The danger of that is that the corporate sector at the level of CEOs and so on who make those decisions, they likely came from prestige schools. They likely came from the better off schools. I am not saying that is a total fact, but again we come back to analysis and data because I too am making this statement without having that data.

I think the Ministry has to—this measure, I would support this measure but I think it must be underpinned by Ministry's own assessment of the schools that are most in need of corporate support, and that those—

**Hon. Senator:** [*Interruption*]

**Sen. S. Maharaj:** Is there something that the Member wishes to say? No? Okay. And that those—you are not legislating that but if you are not, you end up widening the gap between the better off schools and the ones who—some of them who do not have a proper desk but the others have a computer lab that they want to enhance. You can guide the corporate sector through your own identification of these are the schools that need most help and we would like you—.

**12.00 p.m.**

Now what that suggests is that you have to have a prior policy basis that you can engage the corporate sector. It means, again, taking this allowance and going out with it, using that as the basis to channel that kind of support. The great risk here is that the schools that are most in need of help will not be the beneficiaries, but there is so much value for a corporation if they understood, if they were to go and see that a school that is really in need is the one, never mind who is on the board and who is on the executive management team, that they are helping a school that is in need. and so I think that the Ministry has to put some thought.

Also, the Ministry needs to define what enhancement and promotion of education means because that is the basis on which that allowance is going to be given. But what does it mean? Does it mean that you do a lot of educational ads and you put your company's name behind it and say you are promoting education or you have an exhibition about the kinds of products that you would like to sell children and you say this is educational, you cover it up? You have to go into this with a clear idea of what is the standard by which a corporation can benefit from

this allowance. Otherwise, you are going to get yourself—the Minister made a reference in fact to the kinds of things people might do and get away with in terms of tax avoidance. And yes, as long as there is no clear guidance and clarity on the criteria by which this allowance will be given, and it must be a priori, it cannot be after when they have filed for allowance and then you say it does not qualify. It has to be clear to the corporate sector what it means, what does enhancement and promotion mean?

It does not say where the decision of approval lies. It says where the certifying entity is a school principal, administrator, and I would expect that we have a variety of capabilities and interest among principals and administrators. Some schools are very intimidated, they are very awed, they are very happy that the corporate sector is coming in and they are going to get some money. They will go along. You have to have rules, these are children you are dealing with. Corporations sell products, children are a great target, and you could end up with what are the demands people make. Are they just going to get an allowance? Of course, that is what the allowance is for, but can they say we want a big sign, a billboard on your premise to say we did it, we did that? What are the rules?

So I want to make a strong case for this matter and it is going to be implemented very quickly for this matter to be anchored in the protection of children and a certain equitable need to promote an equitable approach to the expenditure on education by the corporate sector. So we need to set standards for what corporate sponsors can get in exchange for their sponsorship in addition to the tax allowance. We need to institute a process for approving the expenditure before it is incurred and claimed. We need to develop a priority list of schools that are most in need of sponsorship. I am not here saying to deny a corporation that is insisting this is the school we want to do that but I want them to be sensitized to



the needs of the education sector.

We will recall that a similar allowance was given to, I think for films, for the film production many years ago. It would have been good to hear in introducing this allowance, how that allowance has performed. What has been the impact of a similar 150 per cent incentive to stir the interest of the corporate sector in supporting the production of local films? It would have been good to hear what impact it had or what has been the responsiveness of the corporate sector because there is no guarantee. We do not know whether this incentive will work as it stands here. We should also ensure that we have an evaluation mechanism. After one year, two years, three years, we should know whether this is working or not and whether we should stick to this or just leave it as open-ended as that or whether you have to change tact.

In terms of the cybersecurity investment tax allowance, well I can support that, but I think it is another allowance that needs to be monitored and evaluated in terms of its impact. This is clearly a—to be able to spend up to half a million dollars, we are looking at fairly big business. Small businesses too are at risk and they are as dangerous to the public who use their services as any big business. I would like to see whether in fact this does actually incentivize the big business even, or whether people continue to short-change their investment in cyber security because they have to cough up their money first and they claim the allowance after. Because if it is not working—cyber security is so important to the information environment of this country and the security of people's information that we should consider if it is not working, we find some other way to get these companies.

I heard the Minister talked about the issue with the courier companies, the one that was not—security was not working. I do not know if the security was not

working because the hackers disrupted the security system and then—not the hackers, the bandits, and then got a free opportunity to go and rob the place or if it was just another company that was living on hope that we would not be hacked and ended up. The issue of compliance therefore must at some stage—you are dealing with public information, compliance. And the Minister said they had not complied. So what? If they are not complying, then what is the penalty? So I think that this is one that we should not have in perpetuity, I think we should give companies a period of time to say that we are going to do this and if you see that maybe in two years that they are not making use of it, then you have to find something. Maybe the answer is a fund of some kind that people can access and borrow from.

Regarding property tax, I would simply like to know from the Minister when commercial industrial property taxes are coming into effect. I think those are big-ticket items and I would like to find out, you know. I assume that it would be introduced very soon after the residential taxes so if he can have some word to offer on that.

And the Procurement Act amendment—we have had allegations in this country, I think it might even have gone to court about cartels in the construction sector, of when companies get together and they all agree, except one, that we will all bid low and you will bid high, you will get this one, next rounds, I would bid low and you will get high and so on and so forth. So we are very aware of the many ways in which construction companies can get around the rules. In this case, we also know how the exemption on expenditure under \$1 billion can be subverted in ways that are to avoid having to come under the procurement Act and that is by breaking up contracts. How do we know—who is going to police whether what we have as one company applying or bidding or whatever with the PS to get under \$1

million 10 contracts? Who is policing the beneficial interest in those companies to determine that it is actually one person, one company, that has reconfigured itself as 10 small companies?

Some time ago in this Chamber, I made the case for a serious attempt at creating an environment that is supportive and works with small businesses and NGOs. The Minister has said before I think in his budget speech about the importance of the SME sector. But our SME sector, until we begin to get serious about protecting them through such things as policy, as what percentage of certain contracts go to small business and we have a regulatory framework that protects small business from the sharks of big business that can reinvent themselves as small business, we will be putting that sector in peril. So I want to make the case here that this is something that you need to pay attention to. If you do it, you have to be clear that you are not creating an environment that is just allowing big business to reconfigure themselves and have the benefit without going to the procurement Act and that small business does indeed benefit from this.

One point I want to go back to with the NIS, we may feel sorry for those who are unable to pay, but the ultimate people to feel sorry for is the employees whose contributions were not paid and they find out to their horror when they are ready to go and file for their national insurance that they worked for several employers and their contributions were not paid. So with that, I will thank you.

**Hon. Senators:** [*Desk thumping*]

**The Attorney General and Minister of Legal Affairs (Sen. The Hon. Reginald Armour SC):** Thank you very much, Mr. President. I am honoured today to contribute to this debate on the Finance Bill, 2023, laid by the hon. Colm Imbert, Member of Parliament, Minister of Finance. Mr President, the Bill is eight clauses in length, amends six critical pieces of existing legislation over Trinidad and

Tobago's fiscal regime, namely the National Insurance Act, the Income Tax Act, the Corporation Tax Act, the Petroleum Taxes Act, the Property Tax Act and Public Procurement and Disposal of Public Property Act.

My contribution today will serve only to highlight some of the amendments before that Chamber with reference to continuing recent achievements that this Government has accomplished in line with the proposals set out in the Bill before this honourable Senate.

I would commence by taking a holistic approach in the context of the work of the Caribbean Financial Action Task Force, CFATF. This Government, led by the hon. Prime Minister Dr. Keith Rowley continues to drive the anti-crime plan to take the profit out of crime and to improve Trinidad and Tobago's profit ratings on the international front. Mr. President, the Government works closely with the Caribbean Financial Action Task Force in the implementation of the FAFT standards on combating money laundering and financing of terrorism and proliferation in order to protect the international, regional and domestic system from money laundering and terrorist financing risks and to further encourage greater compliance with the anti-money laundering and combating financing terrorism standards with our neighbours in the Caribbean and Latin America. The Office of the Attorney General and Ministry of Legal Affairs has undertaken several measures implemented to ensure transparency in land, cash and business transactions to directly target rampant corruption, fraud and criminality in this country through the enactment of 23 pieces of AML/CFT legislation swiftly followed by their operationalization.

In addition, Mr. President, recently as Attorney General, and prime contact for Trinidad and Tobago to CFAFT, I attended the 57<sup>th</sup> CFATF Plenary and Working Group Meetings in the period November 26<sup>th</sup> to December 1<sup>st</sup>, 2023, in

Aruba, leading the head of the Anti-terrorism Unit, Mrs. Vyana Sharma and officers of that unit, and others from the Criminal Justice Unit of the Office of the Attorney General led by Mrs. Farzana Nazir-Mohammed and the Legislative Drafting Department led by Mr. Ian McIntyre SC and the Director and Deputy Director of Financial Intelligence Unit.

**12.15 p.m.**

We attended high-level meetings. Key discussions were held on combating environmental crimes, potential implications of decriminalization legislation and a number of hybrid decriminalization approaches with respect to cannabis on the AML counter-financing terrorism front.

Trinidad and Tobago's participation, Mr. President, in these meetings demonstrates the Government's very firm commitment towards implementing the FATF standards. As Attorney General and Minister of Legal Affairs I am fully committed to delivering to the people of Trinidad and Tobago a very strong AML/CFT regime in order to take the profit out of criminal activities and reduce the country's exposure to cross-border illicit flow of goods or funds.

Arbitration, Mr. President, in the context of enhancing our fiscal regime, in its continued strides to improve the justice system, the Government recently passed the Arbitration Act in August 2023, repealing the previous 1939 Arbitration Act. This 2023 Act provides for a modern legal framework to facilitate domestic and international trade and commerce by encouraging the use of arbitration as a means of resolving disputes and related matters. The Act will ensure that Trinidad and Tobago is better positioned as a centre for international and regional commercial business. It allows the country to build its capacity and competence to become a seat of arbitration as the preferred place for international arbitration.

In preparation for the early proclamation of that Act in early 2024, and its

Sen. The Hon. R. Armour SC (cont'd)

full implementation, my office recently hosted a conference on December 15, 2023, just a few days ago, as an outreach mechanism for stakeholders in order to ensure that there is full awareness and exposure to the law. This piece of law allows disputes to be resolved through a modern, efficient and internationally-recognized procedure and promotes Trinidad and Tobago as a centre for arbitration.

I take the opportunity, Mr. President, to thank my colleague, Sen. The Hon. Paula Gopee-Scoon, on whose behalf the keynote address was presented.

**Hon. Senators:** [*Desk thumping*]

**Sen. The Hon. R. Armour SC:** Mr. President, the response of stakeholders to that piece of legislation has been nothing short of overwhelming.

AGLA's drive towards digitization, the Registrar General's Department, under the leadership of Mrs. Karen Bridgewater, Registrar General, is ensuring that all companies sign on to new registry systems at the Companies Registry. The system was created to improve the ease of doing business and to help Trinidad and Tobago maintain its international obligations to combat corruption.

Just recently, this very Senate unanimously passed the Miscellaneous Provisions (Registrar General, Companies, Registration of Business Names, and Non-Profit Organisations) Bill, 2023 with amendments. This Bill will serve to fully operationalize this new online system defined as the Computer Online Registration System and known by the acronym C-R-O-S or CROS. Mr. President, in piloting that Bill in the Senate I spoke to the whole of government cybersecurity drive, under the very able leadership of Sen. The Hon. Hassel Bacchus, Minister of Digital Transformation, and from whose command of his portfolio my Ministry has benefitted.

**Hon. Members:** [*Desk thumping*]

**Sen. The Hon. R. Armour SC:** Mr. President, this is an appropriate point to turn to some of the fundamental clauses introduced in this Bill before this House, which have an immediate nexus to the current work of my office.

Clause 4 of the Bill, which amends the Corporation Tax Act, Chap.75:02, clause 4 of the Bill seeks to amend the Corporation Tax Act by inserting after section 10X, a new section 10Y, which seeks to introduce a cybersecurity investment tax allowance to companies that incur expenditure in respect of investments made in cyber security software, network security monitoring equipment up to a maximum of \$500,000. This amendment, Mr. President, proposes to introduce that allowance for companies which incur expenditure in respect of investments in cybersecurity software, network security monitoring equipment in order to secure and to protect sensitive information from being penetrated. And we cannot undervalue the importance of that allowance providing an incentive to continue to build out our cyber security.

To qualify for this allowance, the expenditure must be certified by iGovTT. This is beneficial in light of the recent advancements in technology and the growth of the digital economy, leading to increases in threat of cyber-attacks. Mr. President, cyber security is an area of increasing importance in an era of globalization and the rise of threats from cyber-attacks on businesses and governments. In keeping with the Government's development plan for 2030, and its measures introduced in past budgets to promote digitalization, it is therefore imperative that focus is placed on safeguarding the security of networks, devices and personal sensitive information from cyber threats, and the Hon. Minister of Finance is to be commended in this regard.

Mr. President, the Office of the Attorney General and Ministry of Legal Affairs, ICT Department, led by Mr. Roger Sealey and Mr. Samraj Harripaul,

Senior Counsel of the Law Reform Commission, supported by Senior Legal Officer, Mr. Larry De Souza are committed to preparing the Office of the Attorney General and Ministry of Legal Affairs actively to pursue the fight against cybercrime, by preparing a cybercrime legislative package that will replace the existing Computer Misuse Act, Chap. 11:17, a subject which I know is very dear to the heart of Sen. Richards of the Independent Bench.

Mr. President, the most notable legislative reforms include the advancement of computer-related crimes seeking to protect against the involvement of our youth in this type of criminal activity and the need to streamline our laws with that of international legal advancements. The Attorney General's office has already completed a legislative package to amend that Act to accommodate the robust criminalization of cybercrimes through new advances of information and communications technologies, ICT. This is being prudently operationalized, while allowing for the proposed amendments to take into consideration our anticipated international commitments. These measures, Mr. President, will support the ongoing anti-money laundering detection and flagging initiatives, red-flagging that is, as it can support the efforts of financial institutions in identifying suspicious patterns or anomalies in financial transactions.

Clause 6 of the Bill, which amends the Property Tax Act, Chap. 76:04, Mr. President, that clause amends three sections of the Property Tax Act, Chap. 76:04, namely sections 33, 34 and 52A. Indeed, section 33 was further amended to make specific provision for a municipal corporation to retain for its own use all taxes collected, which shall be paid into the Corporation Fund established under section 109 of the Municipal Corporations Act. This Government is fully aware that those who are vehemently opposed to the implementation of property tax clearly do not have a strategic plan or process on how provision can be made to provide local



government corporations with a steady stream of revenue to provide goods and services to their constituents.

Clause 7 of the Bill, Mr. President, seeks to amend the Public Procurement and Disposal of Public Property Act No.1 of 2015. To prevent the Government from having to face a plethora of litigation cases due to confusion and misinformation, it was recommended that Section 58A of the Act be amended to include goods, services, and works up to \$1million, as opposed to simply goods and services up to \$1million. And the Hon. Minister of Finance has already spoken to the wisdom of that proposed amendment.

Mr. President, the new framework of the public procurement and disposal of property legislation, which came into operation on April 26, 2023, continues the modernization process for procuring property and services using public money, bringing the multifaceted, varied and different procurement procedures used in the state sector to an end. This legislative structure, with an associated regulatory framework, applying objective standards evenly across all stages and actors in the process, Mr. President, serves to improve governance and in the process achieve value for money, transparency, and accountability. The implementation of this Act serves to strengthen the rule of law in Trinidad and Tobago and increase investor confidence. Its proclamation marked a significant step by this Government toward implementing a decentralized government procurement system to be overseen independently by the Office of the Procurement Regulator.

It is anticipated, Mr. President, that this shift will foster the development and seamless integration of an appropriate internal control framework, one that will include robust controls to enhance monitoring and ensure compliance effectively.

On July 26, 2023, the legislation was further amended to strengthen and

make more practical the procedural framework for procuring goods and services to be used by public bodies. Given that this legislation is primarily driven by the Ministry of Finance, my office continues to provide and to hold itself able and ready to provide support towards ensuring compliance with the public procurement procedures to prevent and combat corruption.

Mr. President, in conclusion, I would like to reiterate that this Government continues to take a number of comprehensive measures and approaches in order to improve the governance of this country, allowing for greater accountability, transparency with the advance of digitization. I fully endorse the measures as contained in this Bill and its rollout for 2024. The Bill mirrors the Government's solid commitment to addressing the economic challenges and opportunities that lie ahead and represents a significant step towards achieving our national goals and aspirations.

As we approach 2024, the Government of the Republic of Trinidad and Tobago, Mr. President, has striven to strike a balance between supporting critical sectors of the economy, while maintaining fiscal discipline and sustainability. I thank you.

**Hon. Members:** [*Desk thumping*]

**Mr. President:** Sen. Roberts.

**Hon. Members:** [*Desk thumping*]

**Sen. Anil Roberts:** Thank you, Mr. President. I join this debate on the Finance Bill, 2023, which should be better titled, "The PNM's pass-de-buck Bill". Because there is no foreign exchange in the country because of the failed policies for eight years of the PNM. And we get to clause 4(1), where we are trying to encourage exporters to export more to fill the deficit and the chasm that is creating pain across Trinidad and Tobago, due to the lack of availability of foreign exchange.

The failure of the Government to protect our data and our information at government Ministries, at TSTT; one million customers; and we were told stories and fables from October 9<sup>th</sup> until November 14<sup>th</sup> of what took place and what did not take place, TSTT, Attorney General's office, TTPost, across the board. The failure to protect our data and our people, we now have clause 4(3) to try to encourage private sector to protect themselves because the Government is unable to protect the citizens. The PNM Government is a total complete failure in every aspect, every responsibility known to be that of a Government in a Westminster system.

The failed education investment from 2016, coming forward leading to the worst performances in history at SEA, O'Level, A'Level. Lower tertiary enrollment down from 59,000 in 2014, down to a paltry 29,000. They now come to try to encourage private sector to do their job with a failed programme that has existed in sport and culture since 2009; this 150 per cent tax break that will encourage those to come forward. Nobody came forward in sport other than the normal people who come to sponsor, whether it is a half marathon, football, and so on. It encouraged no greater participation; in culture, no greater participation. Those who sponsor can continue to sponsor, and it has failed.

We heard the Minister of Finance come here to regale us about this being used in international developed countries. I would have liked him to tell us what happened since 2009 in sport with this \$150,000 tax benefit and tax credit; nothing. But because they have failed to invest in education, they have shut down the GATE, they have closed the GATE, they have reduced the GATE from \$726 million in 2014 to \$285 million now. They shut down THTTI but say they want to improve tourism, but they are not training the children to get jobs in tourism.

They shutdown NESC centres, MIC centres, cut funding to COSTAATT, cut

funding to UTT, and now they come to say, “Private sector, please invest in our schools because we, the PNM, are unable to do our job, and we will give you a tax credit”. That has not worked, it will not work, and the PNM does not work.

**Hon. Members:** [*Desk thumping*]

**12.30 p.m.**

**Sen. A. Roberts:** The national insurance is collapsing because for eight years they could not do the mathematics. They simply wanted to put a failed friend of the Finance Minister in charge of NIB, Trinidad and Tobago Mortgage Finance Company and the Home Mortgage Bank. The new Calder Hart, and the NIB, and the national insurance are collapsing because of the high unemployment, but yet we are regaled here during the budget to say that a six-month late lag—information from CSO is saying, we are at the highest employment levels ever, full employment levels of 3.7 per cent. Abject, total nonsense. If you live in this country and you talk to the people and you see the pain, over 123,000 people have come off the NIB roles. Where have they gone? Is Massy Communications discussing with them?

**Hon. Senators:** [*Laughter*]

**Sen. A. Roberts:** That is what they paying their US for? Where are those people? So the failed Finance Bill—this Finance Bill is “pass de buck” because the PNM cannot solve a problem. They exacerbate problems and they come here today to tell us that there are problems. There are problems because the PNM cannot solve problems. They create problems. Problems that did not exist, now exist, and existing problems get worse. That is the PNM policy.

We also see—when we sat here to debate recently, I stated that the PNM put all their eggs in the Dragon gas basket because the hon. Minister of Energy and Energy Industries came here and regaled us about 2016, the trillions of tcf in cross-

border gas and Venezuelan gas between Dragon and Loran Manatee, and all the work that he and his Government put in from 2016, 2017, up to 2020, we were supposed to be getting that gas. We got no gas. The only gas we got was from poverty. We could not eat and “we get gas pain in we belly” because they did nothing.

And now they come here in this Bill, in clause 5, to try and encourage—on land fields that have been decimated and production is going down, and they are coming to encourage now, when it is too late, when they have done nothing, when they did not maintain—we are now in the lowest oil production in our history. The hon. Minister of Finance said he researched and saw that we, in Trinidad and Tobago, started to commercially benefit from oil in 1928. Well, “me eh know” what research he did because we started to commercially benefit from oil in 1908. So I told him to read again and come again.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** This is the worst in our history of 115 years of being in the energy sector.

The PNM has decimated the sector, leading to a foreign exchange crisis. They did not listen to the Solomon report, the Lashley report, the McKinsey report. They did not take the advice of the then Minister of Energy, Ollivierre. They did not take the advice of the then Petrotrin board not to shut down Petrotrin. But of their own volition, of the volition of the Prime Minister and Member of Diego Martin West, they shut down Petrotrin on false, flawed rationale, claiming that people—the maids and the tea ladies were making exorbitant salaries, and therefore it was a drain on the Treasury. Not true. The numbers show that Petrotrin was making upwards of US \$2 “buh-buh”-billion per year to add to our foreign exchange pool and since the closure of Petrotrin, the foreign exchange crisis has

been exacerbated. This has also led to a collapse in the energy and gas sector.

The Ryder Scott report shows diminishing reserves possible, probable and proven. We are a flat on gas and diminishing so that is why they put all this effort in Dragon. But now, in a 57-minute press conference, the hon. Prime Minister, who boasted for eight years that this was his heir, this was his legacy, spoke about Dragon gas for 22 seconds, “Well, that have some problems and it going on.” But we were told and we were boasted upon, and editorials were telling us, “Oh, how great thou art, Dragon gas is coming.” The dragon is not dancing, there is no gas.

**12.35 p.m.**

They have collapsed the sector, NGC made a loss for the first time in 2019 after a failed negotiation of the PNM in 2017, led by the Hon. Prime Minister and Member for Diego Martin West, and the Member—now Minister of Energy and Energy Industries. They caused a total collapse at Point Lisas. In 2014, Point Lisas was up at 74 capacity, Point. Lisas now is at 28 per cent capacity, 11 companies have shut down and gone. Foreign direct investment has been at a negative for three or four years since 2019 excluding COVID-19, and we have no foreign exchange.

So when we come here today to see in a newspaper on the *Guardian* and this is not a funny thing. I saw Members of the PNM laughing, well I am in such shock, because I am not one to believe in “dem ting”. But when I see that the leader of the PNM, believed in it so much so that he made a speech and I quote, 2011, I quote, on the platform—

**Mr. President:** So Senator—

**Sen. A. Roberts:** So “ah cyah quote his speech?”

**Mr. President:** Senator, have a seat.

**Sen. A. Roberts:** “Yuh see it.”

**Mr. President:** So I am following, and now you have gone past what is in the Bill before us. You are on clause 5, that is where you started.

**Sen. A. Roberts:** Yes.

**Mr. President:** Dealing with what clause 5 speaks to in relation to the energy sector. I have allowed a little leeway for you to generate your context in relation to the point that you are making, but now you are going past what is required. Therefore, it is irrelevant. I would ask you to move on.

**Sen. A. Roberts:** Mr. President, I am so guided and so pleased at your ascension to the President that I would take your advice immediately and I move on to clause 4(1). And this clause 4(1) of this Bill tries to amend, or seems to amend, or wants to amend, or purports to amend the Corporation Tax Act:

“in section 3A(2) by inserting a new paragraph (h) which seeks to exempt manufacturing companies whose gross receipts fall within the 30% tax bracket from business levy charges in respect of only export sales”

Why “only exports sales”, Mr. President?

This clause 4(1) is to try to encourage foreign exchange accumulation opening up and encouraging manufacturers to sell goods outside, so that we can earn foreign exchange, US dollars because of the crisis that we find ourselves in because of the policies of the PNM that have brought us here.

So hon. President, when I read today’s front page of the *Guardian*, and I see a major corporation spending hundreds of thousands of US dollars on a training programme, which included learning and trying to contact the dead and speaking with the dead. When I get reports and calls from citizens across the board—one lady called me last year, and said, “Senator, I need \$1,500 to visit my daughter in Delaware but the banks are only giving me \$50 per day. I would like to pay \$23,000 for 15—” I said, “Stop, Ma’am, do not do that, if the banks are giving you

US \$50 per day, Ma'am, go to the bank 30 days consecutively and get yuh \$1,500 US."

When we saw during COVID that 6,000 SMEs closed down and employees averaging four per SME were out of work, and right now there are another—as January hits, another 6,000 to 8,000 small and micro enterprises are due to close down because of the lack of foreign exchange, it is critical situation. When a citizen gives me a letter from First Citizens Bank, when he requested US \$100,000 to pay his suppliers and First Citizens Bank—our beautiful, brilliant, amazing bank, that was Worker's Bank and we are so proud of it—tells the customer, and I have the letter, that "We cannot give you access even though you have the money to purchase your US. What we can do is give you ah loan of US \$100,000 at 9 per cent." Basically extorting the situation of the crisis that exist because of the PNM. So it is unavailable for you to just get it, but they could lend you it at 9 per cent over a six-month period. That is where we are.

When a major businessman calls me and says his credit is 90-day limit is gone, that he requires US \$150,000 to pay suppliers from 90 days ago, and the bank sends him \$15,000 and asked him if he "all right." And he says, "Well, how could I be all right, it is 135,000 short." When Republic Bank in the last two-and-a-half years cut down credit cards in US denomination by 70 per cent, we are in a crisis.

So when I open my newspaper today and I see that a corporation who it was alerted by a former central bank governor, we have to link everything here, we did not reach here by guess. A former Central Bank governor was removed because he disseminated information in 2016 about the allocation of foreign exchange.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** Now we are seeing in 2023 critical crisis. When I read this, and



Mr. President, this is not from the Senator from the UNC, this is from a high executive management member in one of the major corporations in Trinidad and Tobago, who took advantage of—well, not took advantage of, or was forced to go into it and utilize US dollars, she said:

“per...”

—person in the—

“...tens of thousands...”

**Sen. Dr. Browne:** Mr. President, point of order, Standing Order 53(1)(b).

**Mr. President:** Okay, a point of order was raised, one of tedious repetition, and as much as you are speaking to what you read in the papers this morning and you are making that point, that point has been made. You have used several examples in relation to foreign exchange and the fact that there is a crisis and so forth. Finish off your point, move forward.

**Sen. A. Roberts:** No problem, Mr. President. I am trying to form the basis, I do not like you stand up and do squats here. You wanted me to link it to the Bill, the Bill is coming here to encourage people to get foreign exchange, manufacturers to sell. So much so that they do not even understand by encouraging our manufacturers to sell externally they are going to put pressures right here internally where people are already suffering. Where \$100 in 2014 can only buy you \$68, now, worth of goods. Where people go in the grocery with \$100 and come out with a paper bag with “two bun and ah sausage”.

This is very critical, so I am taking my time to form the basis of the point that I am making, because the situation is that all the citizens out there, a Minister, the hon. Minister of Tourism, Culture, and the Arts, a very intelligent human being, sat here and berated the citizens about those who would send their children outside to university not knowing where and when they will get US from that they

were not thinking properly. This is a very serious situation. So when children cannot get US to study abroad, but a corporation that was noted by a former Central Bank governor could get so much foreign exchange that “dem could waste it on talking to de dead, dis needs to be discussed here and it is not ah joke.”

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** “Dis is not ah joke.”

**Hon. Senators:** [*Continuous desk thumping*]

**Sen. A. Roberts:** And those who think it is funny, I am not laughing. I would want to laugh at something so ridiculous but when an hon. Prime Minister, when he was Leader of the Opposition said, and I quote, that:

“Someone put me out of the Cabinet, I live and born in Mason Hall close to Les Coteaux and do you see what happened to him when he put me out of there?”

**Sen. Dr. Browne:** Mr. President, point of order.

**Sen. A. Roberts:** Now I see Massy talking to the dead, I am very worried.

**Sen. Dr. Browne:** Mr. President, point of order, this has been rehashed by Sen. Mark already. Standing Order 53(1)(b).

**Mr. President:** So again, Sen. Roberts, you have made that point earlier in your contribution, tried to. I raised it and indicated it was not relevant. That line that you are now going down, you have made the point in relation to what you have read in the papers front page this morning. You have added several examples as to why it is valid, which is all well and good. So I am asking you now to move off of that point and move on to another clause in the Bill.

**Sen. A. Roberts:** Thank you, Mr. President. Let them not get scared because I am scared, because to link it further to the clauses that we are here to deal with 150 per cent of 500,000 to give help in education when crime is spiralling out of control,

there is an evil that pervades the society, children are dying in inordinate numbers from bullets and murderous victims.

We are so scared in this country people are not even going out. So when you have a situation where we are discussing connections that I do not understand, I was not brought up so, I do not fathom, but clearly people in the PNM believe in that and now the whole country is suffering from a darkness and an evil, and the Prime Minister says—

**Mr. President:** No, no, no, no, no. Sen. Roberts, again, again—

**Sen. A. Roberts:** “We not suffering from ah evil?”

**Mr. President:** No, stop. That inference is not allowed, period. So I will ask you to just refrain from using it and make your points. You are speaking about clauses in the Bill. You are calling the clause number speaking to it and making your examples of the points that you are trying to make, but that further inference is what is not allowed.

**Sen. A. Roberts:** Thank you, Mr. President, I will leave it for the population to decide but I personally see a causal link. But I now quote from the hon. Prime Minister, I will not show it, but I will quote from it because it is the hon. Prime Minister, the Member for Diego Martin West, who is saying that:

“Crime is costing Trinidad and Tobago millions...”

He is the Prime Minister. He is in charge eight years. When he came in the murder rate was 389, now the murder rate last year was 608, we already at 553. The gold and silver medals of his government, 2019 was 539 murders and now the Prime Minister is saying crime is costing Trinidad and Tobago millions.

“Crime is costing Trinidad and Tobago millions of dollars says Prime Minister Dr. Keith Rowley.”

And this is from the Saturday *Express*, 16 December, page 7:

“He said it was the Government’s hope that spending more money on community programmes such as those...”

—which was the \$11 million pool opened up with 25 metres by 15, 1.2 metres deep which value is about 1.7 million, but they spent 11 million but “crime is costing T&T millions”, the hon. Prime Minister said that the utilization of this pool will lead to—

“...a reduction in crime and, by extension, result in less money being spent at courthouses and the Privy Council.”

And “Privy Council”, foreign exchange, Privy Council, pounds, foreign exchange, very scarce, crime situation, out of hand. We come here to create to look at clause 5 to try and get more oil to encourage people to drill more.

The hon. Minister of Finance said that “our aged infrastructure and we in the business so long that the on-land wells would suffer to get oil out.” But yet in 2016, in this very Senate and this Parliament in this House, we heard the PNM Government boasting about a certain company that increased their on-land oil production by 1,000 per cent. They put it on the record from 3,000 barrels to 15,000 per day and yet it did not hit them as weird that wait, the infrastructure old. You need all “kinda” fancy technology to get it out but just so it was coming out flowing out and exacerbated. They did not see that as weird but somebody has benefited to the tune of \$118 million, and more land worth \$960 million over 10 years, but that situation leads us here to a Finance Bill, which is a pass-the-buck Bill.

You see, everything is connected here. We are here today, on a Tuesday, while cricket playing in a stadium that was budgeted at 175 million and finished at 1.3 “buh-buh-billion”. And the PNM would not even allow us to go and watch a game one of four games for the year in the \$1.3 billion, full-of-corruption stadium,

and that is the problem that we have.

**12.50p.m.**

They have no clue, they have no plan, and they proceed to create chaos and corruption. While we are seeing the hon. Prime Minister saying, “Crime is costing the country millions”, and during a Christmas season we see that citizens are so hard-pressed for funds that they are willing to be scammed at Courts Megastore to try and get goods and furniture for half price and end up dead on the floor in the car park looking for furniture. That is where we reach. The English cricket team is on high alert because murder outside their window.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** We have a Minister of Tourism, Culture and the Arts here who is telling us that, “We want to increase our revenue streams.” Revenue streams where? The whole world has options to holiday, when they google “Trinidad and Tobago”, they see PNM, they see blood, they see mayhem, they see murder, they see drive-by, they see AR-15, and today the hon. Minister of Finance came to say that the ports are closed down and the ports slow because under—What the PNM is amazing at doing, they come and tell you about a problem that exists that get worse and pretend they are not in charge, you know. The PNM in charge. One of their members of Tobago said—

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:**—“We in charge and we in yuh face like a jumbie from Les Coteaux”. Allyuh” forget dat?” We must remember that.

They come here and talk about they so know security in bonds that guns and ammunition could come in, you know. I thought it was FUL of legitimate gun licence holders was causing crime, now you are talking about the Port. The whole country suffering, businesses shutting down, people paying demurrage that they

have to pay and add on to the prices of Christmas shoppers because the port is in a state of collapse, and hon. Minister of Finance comes to tell us that the Revenue Authority will come to save this, when he knows full well that in most of those bonds, number one, for the last eight months, they have been firing the younger BIR customs officers and hiring retirees.

**Mr. President:** Sen. Roberts, you are beginning to respond to—

**Sen. A. Roberts:** The Minister?

**Mr. President:**—a whole other part of the Order Paper that was dealt with in relation to the Urgent Questions that have answered this morning. We are dealing with a debate. We are onto the debate section of today's proceedings, which is the Bill. You are contributing, but, as you are contributing, you are broadening the scope of the debate, which is what cannot happen. So again, I am going to ask you to tighten it and come back to the Bill before us.

**Sen. A. Roberts:** Mr. President, but you will forgive “meh” because I respect you very much. The hon. Minister of Finance answered the question, Urgent Question, but in this debate he alluded to that also, because he said, and I quote—it was very quiet:

We “don't” need sometimes to tell people everything because it is national security.

In his 40-minute presentation he brought back that situation, so that is what I am responding to. It was on his mind from the hon. Sen. Mark's Urgent Question. He brought it into the debate to show that part and parcel of what they need to improve the security and cybersecurity—He made an analogy with the port situation, and so on, and said that, “This is why we need the Revenue Authority which will save us and bring us into the new age and get us revenue than this Finance Bill”, so that is what I am dealing with. But we also see that the hon. Prime Minister said, “Crime

is costing us millions”, and I just read a little article from page 18—quite in page 18 “eh”, hidden in the *Newsday*; it is a very interesting article, Sunday, December 17, “4 illegal quarrying suspects to appear in Sangre Grande court”:

“Four men are expected to appear before a Sangre Grande magistrate on Tuesday facing charges of illegal quarrying after a police operation at an area known as Five Acres, Vega de Oropouche, Sangre Grande on December 2.”

“The accused...”—all employees of Presticon and Warner Construction, are charged before the court.

**Sen. Lyder:** What?

**Sen. A. Roberts:** But the hon. Prime Minister says, “Crime costing us millions”. Now this is a very serious thing because Warner Construction on record here in the Red House, the hon. Prime Minister said, “That is my friend and that is my former business partner”, your business partner back in “Landate”, for those who would know—I will not go into details—in a sheep farm—

**Mr. President:** Sen. Roberts—

**Sen. A. Roberts:**—in a—

**Mr. President:** Sen. Roberts, have a seat. Again, too broad, way too broad.

**Sen. A. Roberts:** Thank you, Sir.

**Mr. President:** I am really going to have to ask you seriously to focus on the Bill that is before us. Right now you are on crime and been on crime for a couple of minutes, so come off crime and all of that. Get back to the Bill.

**Sen. A. Roberts:** Thank you, Mr. President. Thank you, Mr. President. I will love to come off crime. The only way we can get off of crime is to get the PNM from there over here—

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:**—and so we could handle the problem, because they cannot handle it.

The Prime Minister that says that “Crime is costing us millions”, and if there are no millions to serve the people, it is because they have allowed crime to get out of hand. That is why we are here with a Finance Bill, trying to encourage public sector to do their work for them, trying to give tax breaks for public sector to invest in education, trying to get tax breaks for private sector to protect themselves against cyberattack, and so on, because the PNM has admitted and confessed to their incompetence. They must call an election and come out “ah dey”.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** Let somebody else who have “ah lil” brain handle the situation.

**Sen. Lyder:** The PNM must go.

**Sen. A. Roberts:** Now the hon. Minister of Finance, well, he sold out himself, because today he said he spoke to many people but all of them seem to only have money. Federation Park, Woodbrook, \$20,000 rent. He “eh” talk to nobody “dong” on the ground. You know, he “eh” talk to no “doubles” vendor. He “eh” talk to the nuts man. He “eh” talk to the CEPEP worker, you know. He come here and say, “Well, I talk to Fed Park”, and so on, and he attacked these people and he said—and he actually said that when they said that they cannot get \$20,000 rent for their houses that they were untrue; that was not true. Well, that is a problem, because anybody who lives in Trinidad and Tobago over the last eight years knows that the real estate market has dried up and crashed, that the places down in Westmoorings, those high-rise things that I do not like because—

**Sen. Lyder:** More expatriates.

**Sen. A. Roberts:** Right. My mouth big so I do not want to live so close to people, and so on, but US \$8,000 and so on was the going rate in 2014 for one of these



things, and you would see over 2017, 2019, they dropped down to half price, \$4,000, and so on. The energy sector has collapsed.

The people who were propping up those high rental values of \$20,000 a month, and so on, were working in the oil and gas sector that the PNM has decimated. So I take umbrage to the Minister of Finance coming to the Senate to attack citizens and calling them—now, I nearly use the wrong words—saying that they were telling untruths when they were talking the truth, and he is just of touch and out of time—

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:**—and that is why the PNM must be removed, because to attack citizens like that is totally unfortunate. The PNM is also coming here and trying to convince people, “Never mind nothing works”, never mind their policies bring pain, that they are coming to take more money out your pocket but it “eh” so much; that is their point.

Never mind “yuh buss” your tyre; just on the highway in Diego Martin, everybody knows, four cars over the weekend—Just so you on a highway going down smooth, you feel you are cruising, one big sharp pothole in the direct place where you left tyre will go, at least three ladies on the edge of the road, two tyres “buss” and rim dent. Who paying them back for that? And that is just Diego Martin, and Diego Martin is the constituency of the hon. Prime Minister, the hon. Acting Prime Minister, and the honourable—“ah doh know wha he is”, but that is what happened in Diego Martin.

So what about the people in La Brea? What about Point Fortin? What about Barrackpore and Couva? What about Princes Town? The entire place is in a mess and the hon. Minister of Finance is coming here, want to attack citizens wrongfully, because anybody who is aware knows that the PNM has collapsed the

real estate market also, that people are running away from here. The reason they could renegotiate Atlantic train, and so on is because people “doh” want it. The hon. Prime Minister come to tell us that these energy companies, all of a sudden they have a heart, they are charities; they are Servol, “dem” come to serve people.

All over the world they take and they take from countries that have left developing countries in poverty. All of a sudden in Trinidad they have a heart.

**Sen. Lyder:** “Dey gone Guyana now.”

**Sen. A. Roberts:** And then the hon. Minister said he is going to define “deferral” for us, as if we need his intellect. The day I need his intellect is when I come “dong” from five foot, 10 and a half, to something shorter. I “doh” need his assistance in understanding “deferral”. Deferral, he said, “Well, elderly people who cannot afford his property tax, it will be deferred until for in perpetuity”—whatever he say—until “dey dead”. Right? So 20 years deferral, and then, miraculously, all these elderly people will have a rich lawyer daughter. Really, they have so many?

That is what his argument was, that when the tax accumulates and it is deferred, when the unfortunate event occurs and elderly people pass on, that whoever is left to inherit the property will have to pay every last cent, and his justification is that the child “go” be rich. Where is he living? What fancy world does that hon. Minister of Finance live in to come in this Senate and talk that kind of nonsense? There are people out there, the middle-class has been decimated since 2015. It is costing the middle-class between \$40,000 and \$80,000 extra annually to have a PNM Prime Minister rather than a UNC Prime Minister.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** Whether it is the removal of the fuel subsidy, the lack of GATE to pay for your children education, the lack of laptop, all of a sudden the PNM

talking about, “Aye, we go finance laptop and get laptop”. They, the Government that said laptop, no laptop—

**Mr. President:** Senator, you have five more minutes.

**Sen. A. Roberts:** Thank you, Mr. President. Then en passant the Minister of Finance slips in, “Well, all corporations, UNC and PNM, they could collect the tax but only residential”. What does that mean? Commercial, industrial, the big money people. The PNM is a government for the rich and the rich must get richer.

**Hon. Members:** [*Desk thumping*]

**Sen. A. Roberts:** They come here and they say it openly now. You come in “dey” and you just saying, “only residential”, and he say it quiet, you know, just slip it in. Well, the “douglar doh miss that. ”

**Sen. Lyder:** Expand on that.

**Sen. A. Roberts:** “Ah” need another hour. But, Mr. President, let me just tell you, this Bill, this Finance Bill, at the end of the year, 2023, the priorities of the PNM are here. All the talk they talk about crime, they want to handle crime—“nah”, nothing about crime, there were nothing about increasing the 4 per cent paltry ridiculous eight-year nonsense that people are getting. They come to call a \$4,000 for a four-year period, five-year period. They call that a “lump sum”. They redefining “lump”. A “lump sum” is when you are in the Cabinet and you rent a building for \$23 million, that is a lump sum.

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:** When you get \$38 million to outfit your own building, that is a lump sum.

You come to tell citizens, “\$4,000 is a lump sum”? You know one tyre “buss dey”—A lady was driving an Audi Q7, one tyre is \$4,000. She “lump sum” gone under the PNM. But when you hear—and the best analysis and description of

a failed government is when you keep an article—I would not show it.

**Mr. President:** Senator—

**Sen. A. Roberts:** Sorry, I did not mean to show it.

**Mr. President:** Senator, have a seat.

**Sen. A. Roberts:** I am showing you, you know.

**Mr. President:** Have a seat. Have a seat. This is the third time I have asked you not to brandish—

**Sen. A. Roberts:** All right. No problem.

**Mr. President:** Just be careful.

**Sen. A. Roberts:** All right. I take offence of the word “brandish” though Sir in this crime climate. I am not brandishing the paper, but I humbly apologize. It was a reflex, but I just like to show the truth.

This is an article from January—let me hold it low, “eh”—Sunday, January 07, 2023. Prime Minister, Keith Christopher Rowley, says 2023 would be better. Well, boy, I am not going to through all 10, but I will just give you some of what he said will happen in 2023. We are here at the end with a Finance Bill and nothing here is discussed here at the beginning of 2023. The hon. Prime Minister said:

“We are expecting to have Heritage and its associates make a greater effort in oil production.”

They went down, they come down at the end of 2023 to a give a little tax incentive hoping that man “go” and pump gas, pump oil:

“...the Phoenix Park Industrial Estate which would be another major initiative...”

We heard last week in the Senate, out of 80 possible places, they get 18, that is they major—the last time I check, if my child get 18 out of 80, I will have to have

a serious discussion with her about her scores in mathematics.

The PNM said for 2023:

The non-oil sector, the encouragement of the manufacturing sector is going well and in the new year we will have much more to say about that.

**1.05 p.m.**

Nothing to say, failing, coming here to now say that they are going to give some incentives to try and sell more exports to get more foreign exchange because they decimated the entire non-oil sector and energy sector. The PNM has collapsed just like what they said would happen, none of these things have happened it will not happen, the only thing that will happen positive in the future is when the PNM calls the election and we could move them from there—

**Hon. Senators:** [*Desk thumping*]

**Sen. A. Roberts:**—obeah man and all, and put a real government in place, with real solutions. Thank you, Mr. President.

**Mr. President:** Sen. Teemal.

**Hon. Senators:** [*Desk thumping*]

**Sen. Deeroop Teemal:** Mr. President, I thank you for the opportunity to contribute to the Bill before us here today.

I will like to go directly clause 4(b), 10X (1), that deals with the:

“Corporate sponsorship allowance - Public and private schools”.

And also 10Y (1) that deals with:

“Cybersecurity investment tax allowance”.

And, Mr. President, just to note that those two sections refer specifically to companies being able to derive the 150 per cent benefit for expenditures to schools and contributions to public and private schools up to \$500,000.

Mr. President, my concern is really by eliminating this benefit, this

allowance to companies because the clause is very specific that it is “companies” and when we look under the Income Tax Act and particularly which refers to the Corporation Tax Act section 2(1), what is there is a definition for “company”, an interpretation of “company” and it is stated that:

“‘company’...does not include a partnership;”

And I would like this to be addressed because I would have thought that in order to attract, you know, businesses to make contributions under this particular clause, for-profit businesses of which partnerships would fall in that range, would form a significant part of the business community.

[MR. VICE PRESIDENT IN THE CHAIR]

And by just restricting the allowances for companies, we are leaving out a significant part of businesses who most likely are already contributing to public and private schools and as such I am sure would like to avail themselves of this allowance that is being granted here under 10X and 10Y. So I am asking that the hon. Minister of Finance consider that in addition to “company”, provisions be made for all for-profit businesses which would include partnerships. And I think in keeping with the objectives of the clause to bring help to public and private schools to be better able to manage their entities, I think it would be more inclusive and the net that would be cast by including for-profit businesses, including partnerships, would be much more than just only companies.

10X (2), Mr. Vice President, states that:

“The expenditure referred to in subsection (1)...”

—this is regarding public and private schools—

“...shall be certified by the principal or the most senior administrator...”

Mr. Vice President, I have some concerns here about the certification by the principal or the most senior administrator. My concern stems from the fact that the

principal or the administration of the school would be engaged in the actual process itself. In terms of the expenditure that would be engaged in the execution of whatever contributions come to the school. The principal would be a vital part because the principal would be liaising with the respective companies, the principal would be accessing the necessity of what is being contributed, and the principal would sort of be a guiding—definitively play a guiding role in the whole process. And to have a person that is intimately involved in the process be a certifying body, be a certifying agent, there is a conflict of interest in my opinion and I am being fairly diplomatic in my words.

**Sen. Dr. Richards:** Very kind.

**Sen. D. Teemal:** I am very kind with my words because I mean, the country has seen moneys coming to schools through school boards, right, and the whole system was very questionable in what the school board led by the principal in terms of the millions of dollars that were given to these boards for school repairs and school rehabilitation and whether we really got value for money. So what I am suggesting is that the principal or the senior most administrator should not be the certifying person for the expenditure which is quite considerable. We are talking about up to \$500,000 per year, not just a one-off \$500,000, but it per year.

**Sen. Dr. Richards:** Per year, per company.

**Sen. D. Teemal:** Per company, and it is quite substantial. And what I would prefer to see as the certifying agency or certifying entity would be maybe, it depends on the type of help and how the moneys are spent, maybe a certified accountant, you know, providing that certification, or in the case of works, particularly dealing with repairs and rehabilitation, maybe a chartered quantity surveyor. In other words the appropriate professional who would be able to certify the works and not an interested party in the execution of the works. So I am

submitting that for consideration by the hon. Minister of Finance.

Mr. Vice President, I would like to just express some thoughts on clause 7 which deals with the addition of works to procurement, section 58A. And clause 7 essentially stems from The Public Procurement and Disposal of Public Property (Amendment and Validation) Bill, 2023, which was debated in this House, in this Senate on July 20<sup>th</sup> of this year, 2023. And new section 58A of that particular Bill would have stated:

“Subject to regulations made under section 63, the procurement of goods and services up to one million are exempt from the procurement requirements under this Act.”

And what we have before us now in clause 7 of the Bill before us, is the addition of “works” to “good and services”. So the section 58A is being amended such that “goods, services and works” would fall within the \$1million exemption that was the intent of section 58A.

Mr. Vice President, we did have extensive debate on this section, on the Bill overall and this section in July of 2023. I would just like to briefly summarize some of the points that were raised in that particular debate because it relates to what is being proposed in clause 7. And the first point was that Government and procuring entities were finding it almost impossible to procure small items with respect to goods and services due to the provisions or due to the complexities or the difficulties being experienced with the Procurement Act. We were informed that operations were literally grinding to a halt due to the inability to use suppliers from the past for goods and services because they had not gotten on to the procurement register and most of the small entities that provided services for goods and services just were not either seeking to be registered with the Procurement Regulator or for some of them it was beyond their means due to one, lack of



knowledge, lack of awareness, lack of the information and lack of wherewithal just to get registered with the Office of the Procurement Regulator.

Another point was that the Office of the Procurement Regulator itself, this is the office itself, was not sufficiently operational at the time to ensure or to deal with the workload to register suppliers of goods and services and particularly to educate the public, to inform the public to ensure that small contractors and medium enterprises get on the list, that was one of the points that came up.

And another point at the time, at that time in July almost half of the procuring entities had not developed the capacity to enact the procurement regulations in terms of even appointing a procurement officer as required by the legislation. So both the Office of the Procurement Regulator and the procuring entities were experiencing difficulties in terms of time, in terms of capacity, in terms of resources to get themselves going to comply with the provisions of the Procurement Act.

Now, concerns were expressed by several Senators, myself included, that the Procurement Act may have been prematurely proclaimed in that a significant number of the entities including departments of Government were just not ready to implement the Act. Within the Public Procurement and Disposal of Public Property (Procurement Methods and Procedures) Regulations, 2021 which was passed in both Houses, I am still of the view, I am still of the strong view that there are adequate provisions for the procurement of small goods and services without having it classified as a yoke around the neck of businesses. And these provisions after careful examination of the Regulations that were passed, outside of the open bidding process which is really geared up for large contracts, the Regulations do allow for one, request for quotations. This is to deal with small contracts, small suppliers of good and services. It allows for request for quotations under Part IV,

sections 10 and 11 of the Regulations. It allows for single source selection under Part IV, section 12 of the Regulations. It allows for framework arrangements for procurement and section 4 of the Regulations also allows for thresholds to be established subject to approval, to be established by the procuring entities themselves. So the Regulations do allow to a large extent provisions for small suppliers to get on board, small contractors to get on board to provide goods and services and now works, that will fall under \$1 million and I am still of the view as I said, that the subsidiary legislation in terms of the Regulations is really a good, a very good reflection of the practicalities that are engaged in procurement, the difficulties that are engaged in procurement, particularly when it comes to small businesses.

**1.20 p.m.**

The intention is clearly not to place unnecessary restrictions on the procuring entities, and that is my take on the regulations with regard to small entities. The intention of the regulations is not to place adverse restrictions on such bodies. And I will submit that the real reason behind section 58A and the further amendment that we have before us here today in clause 7 to include “works” is the lack of readiness—the lack of readiness to fully operationalize the procurement law in accordance with the regulations that we have approved in 2021, both from the Office of Procurement Regulation and also the procuring entities. It is just a huge task and what I am seeing evolving here—I must reemphasize my concern. What we see evolving with this amendment, this further amendment, is a perpetuation of a parallel system of procurement that is exempt from the Procurement Act.

Now, we may say that the Office of Procurement Regulation still has a role because reports have to be submitted by the procuring entities. And I would have liked to hear the Minister, the hon. Minister of Finance, advise the Senate as to

where we are with the regulations regarding this particular section 58A because the previous amendment did allow for the Office of Procurement Regulation to establish regulations that would guide how we go about spending or procuring goods and services, and now works, under \$1 million. Now that was in July, we are in December, where are we with those regulations? Where are we with those regulations?

So a parallel system of procurement is evolving in which the Office of Procurement Regulation is being diminished. There is some accountability but the powers of the Office of Procurement Regulation is still being diminished to an extent. And in the context of all of what I have said, Mr. Vice-President, what I am proposing for consideration by the hon. Minister of Finance, seeing that the real issue, in my view, is lack of readiness to operationalize the Act, I am proposing a sunset clause for clause 7. Because at some point in time we are going to be ready and when we are ready, why do we have to retain this parallel system of procurement?

So I am proposing a sunset clause with regard to clause 7 and it is up to the Government whether or not a year is needed, whether 18 months is needed or six months, but at some point in time we are going to get ourselves organized, all parties involved, so that this Act will be fully operationalized. And which is why I think to avoid duplication, to avoid the route that we took with the Central Tenders Board where we had so many parallels, so many parallel streams for procurement it became murky because every time there was a hindrance—and I am not saying it was not necessary at times. Because at times the procurement under the Central Tenders Board was stifling and we saw a lot of the enterprises had their own procurement units and under the law they were able to procure goods and services and contracts, billions of dollars were spent through the private enterprises and the

government state enterprises, huge mega projects were done outside the purview of the Central Tenders Board because understandably, there were serious reservations and constrictions and it was stifling the whole procurement process. But if we start doing this with the Procurement Act and we start putting in parallel systems, I see, you know, the possibility of the Procurement Act, all the noble objectives that led to it, I see that it would be, you know—it may not be achievable, so which is why I am proposing the sunset clause. Mr. Vice-President, I thank you for the opportunity.

**Hon. Senators:** [*Desk thumping*]

**Mr. Vice-President:** Minister of Tourism, Culture and the Arts.

**Hon. Senators:** [*Desk thumping*]

**The Minister of Tourism, Culture and the Arts (Sen. The Hon. Randall Mitchell):** Thank you very much, Mr. Vice-President. I am grateful for the opportunity to contribute to this very serious Bill, introducing some serious and very helpful measures into the economy in this Finance Bill, 2023, and, of course, many of the measures have come from the Minister of Finance's budget statement for the financial year 2024.

Mr. Vice-President, I did not intend to spend a very long time. While these are serious measures, I intended to come and speak to the measures, of course, that attracted my interest and explain it to the population but, of course, that was in the Yuletide spirit. And today, after hearing the Opposition Senators, my spirit is disturbed, and not the spirit that they are talking about in Florida or Fort Myers, Mr. Vice-President. I do not understand what Massy has to do with this Bill. If you have a problem with Massy Stores, well, do not shop there. What does Massy have to do, as a foreign exchange earner themselves who deal in foreign exchange and spend foreign exchange in their business, what does that have to do with the

PNM? If you have a problem with Massy, one of our proud conglomerates publicly traded, if you have a problem, in the Opposition, with Massy, well then, do not buy their shares. But you are coming here with a very serious Bill, the Finance Bill, 2023, and making a mockery about the dead and talking about the dead. Mr. Vice-President, Sen. Mark and Sen. Roberts are so concerned with the dead, there are pills in the pharmacy for that, but leave that out of the debate here today.

You are making a mockery of this very important clause, the amendment to the corporation tax, business levy exemption for export sales. After hearing Sen. Roberts, another clause becomes very important and that is the increased resources going into the education sector by corporation entities. Because clearly, after the contribution of Sen. Roberts, we need more resources going to our young children in the education sector. Sen. Roberts does not even understand—

**Hon. Senator:** Anything.

**Sen. The Hon. R. Mitchell:**—the whole forex market. He does not understand it. You come here talking about, “The Government has failed to protect our foreign exchange,” as though Government takes all the foreign exchange it has and puts it in a vault and just locks it up and leaves it there and protects it. He is completely clueless without an understanding that there are many claims on foreign exchange in this country that Government has to manage.

Health care: We provide free health care in this country to a very good, high standard. We provide a programme called CDAP, introduced by with the People’s National Movement, and we import drugs, we import medicines in our free health care system, we import equipment. That is a claim on our foreign exchange. Desalcott water, an agreement agreed to by the Opposition, we pay millions and millions of US dollars per month for Desalcott water. Our public utilities,

T&TEC, WASA have a big claim on our foreign exchange, most of our public goods. So Sen. Roberts comes here as though he was never in government and he does not understand these things.

He also does not understand that as a hydrocarbon-based economy, hydrocarbons are a depleting resource. And more than that, the prices that we are fetching on the international markets are also less. So there will be challenges to our balance of trade and there will be challenges to our foreign exchange earnings, and for that very reason we are incentivizing our manufacturers to look towards global markets, to increase their sales, to increase their earnings. And we have done it before and we are doing it again. They are now going to be exempted on their export markets—on their export sales earnings from business levy. Of course, business levy, as you are aware, Mr. Vice-President, is a tax, 0.6 per cent on your gross sales; not on your net profit, on your gross sales. So we are exempting them from that. And with those savings or those additional earnings, we expect the manufacturers to go out and compete more, become more competitive and become more productive in our domestic market, expand their productions, hire more people, improve the economy, improve our gross domestic product, and we have not just done it here.

If you examine the Corporation Tax Act, in section 10B of the Corporation Tax Act, provision is also made for an allowance of 150 per cent for the promotional expenses for the creation or promotion of the expansion into foreign markets by manufacturing companies for the purpose of increasing sales. It is an additional allowance, an additional incentive, all towards improving the competitiveness of our manufacturers on a global scale and improving the foreign exchange earning potential of our manufacturing sector, which has been doing extremely well under this Government and under the current Minister of Trade and

Industry—

**Hon. Senators:** [*Desk thumping*]

**Sen. The Hon. R. Mitchell:**—but he does not understand that.

Everything that Sen. Roberts comes here to say, you could hear it on *Douglar Politics* and he just repeats it with no reference, just calling out figures off the top of his head, unchallenged—because, of course, this is debate, we cannot challenge him, we have to respond him, but nothing he says is credible. Nothing he says can be referenced to anything. He just makes it up as he goes along.

**Hon. Senators:** [*Desk thumping*]

**Sen. The Hon. R. Mitchell:** And you hear him today, he might say one thing, he might say 10 per cent. If you hear him tomorrow, he might say 20 per cent, and it just keeps going on and on and on.

Sen. Roberts made the point about tourists—all the tourists are seeing is crime and mayhem and AR-15. Now, there is a cruise ship in port today. There is a cruise ship in port on Sunday and, of course, I reported here that we are seeing a 51 per cent increase in the number of cruise calls coming to Trinidad and Tobago, and we are very happy for that. Crime is a problem with respect to our tourists and we work with the police, the municipal police and the police force to ensure the safety of our tourists, and knock on wood—[*Member knocks on desk*]*—*we have not had any incidents to date. But it just strikes me, Mr. Vice-President, the temerity of Sen. Roberts to speak about crime, the incidence of crime, the impact of crime, the causes of crime.

If you forget, Mr. Vice-President, let me remind you. Sen. Roberts was the brainchild of a programme called LifeSport, a sport where, according to a former National Security Minister who became a former Commissioner of Police, according to the Central Audit Committee, according to the police service was a

Sen. The Hon. R. Mitchell (cont'd)

programme that birthed, took from its embryonic stages and created a gang culture here in Trinidad and Tobago.

**Hon. Senators:** [*Laughter*]

**1.35 p.m.**

And Sen. Mark has the unmitigated temerity to stand—Sen. Roberts, sorry, apologies to Sen. Mark —has the unmitigated temerity to come here and speak about crime and AR15. I do not even know what an AR15 is, he probably does. No shame, you know.

**Sen. A. Roberts:** You tired—[*Inaudible*]

**Sen. The Hon. R. Mitchell:** And of course it takes me now to clause 4(b), as Sen. Roberts takes his seat. It gave me an idea while listening to Sen. Roberts, that perhaps when I return to my private life I can cause my corporation—I would like to invest in some schools, develop some debate clubs so that they could understand first principles, the difference between fact and fiction and then pure rubbish.

**Hon. Senators:** [*Laughter*]

**Sen. The Hon. R. Mitchell:** I cannot understand it at all. Mr. Vice-President, we in this country, Trinidad and Tobago, while the Opposition will criticize up and down, we in this country enjoy a very high standard of education.

**Hon. Senators:** [*Desk thumping*]

**Sen. The Hon. R. Mitchell:** Bad talk it as you like, they make the mistake sometimes because they like to visit foreign countries. Some of them have land there and happily paying property tax. They like to compare us with very, very developed nations. We are developed, but compare us with some developing nations or similar nations to us, this small-island developing State. We have a very high standard of education in this country. We spend a lot of money annually on our educational system, on the physical infrastructure, on the labs and all the



equipment acquired for the labs, on the training of teachers, the payment to teachers, and the list goes on. We enjoy a very, very, very high quality and standard of education here.

However, due to our own expectations and standards as citizens of this country we all would like to see improvements. If you ask any principal of any school, whether they could do with some more resources or some more money, they would all say yes. They would all say, yes. And therefore, this amendment where we are encouraging corporations to invest in schools registered with the Ministry of Education is a very important one. Because education does not only stop with the curriculum as set out by the Ministry of Education, there are lots of other things that goes on in schools that perhaps we take for granted but that impact the lives and the educational activities and experiences of our students.

I went to a school, the school had cadets, the school had scouts, the school had every single club of every single sport played here in Trinidad and Tobago. We had a biological society, we had an astronomical society. We had all of these societies, and who paid for all of these things? Who paid for all of these things? We have a football side, a cricket team, all sponsored. Who pays for all of these things? So, it is extremely important to get the corporations involved, and it goes to their corporate social responsibility. It goes to their corporate social responsibility. Some Senator has indicated it. I heard some Senator speak to it before, about the increasing community of these schools. You have the students, you have the staff, you have the Parent-Teachers Associations, but now you have Past Students Associations, and of course, you have the community within which the school resides. The community is increasing and that is a good thing. It is a good thing where you have a large community supporting a school.

So to Sen. Maharaj's point, she made a point about bias. Of course Senator

will accept that to coerce, to compel, to mandate that corporations spend towards certain schools who are in most need, is an infringement to a person's constitutional rights. So it can be done, and of course Sen. Maharaj, it has to be done by moral suasion. But to that point of bias, I will say this. In a company's corporate social responsibility policy and position, if a company, a corporation resides in the same area, in the same village of a school, that company ought to be interested in the positive development of those schools, and that is the kind of thinking that you would find emerging. Because that company would want to boast of this school, about the behaviour of the students, about the discipline of the students, about the alumni of the students. If I own a corporation or I am a shareholder in a corporation and there is a school nearby I would want to invest in that. Not just to paint the school and ensure that the infrastructure is good, but ensure that educational experiences within that school are up to standard where they can contribute positively to society and positively to the economy, It does not help them to ignore that fact. So I would say that on that point.

On the other point, and both Sen. Maharaj and Sen. Teemal spoke to it, and the question asked was, how is this going to be administered? It is a valid question. But if you scan clause 10(b) to now clause 10Y, X and Y being the new proposed provisions. The provision is there. The Ministry of Education, where 10X is concerned, must now come up with a policy on how this thing is to be administered, and that policy must be approved. So let me give by way of example: Sen. Maharaj you spoke about there is an allowance for the corporate sponsorship of local videos that promote local content as well as for educational purposes. In the Ministry of Tourism, Culture and the Arts we have the Art and Culture Allowance. So the legislation says in 10G, subject to section 10(I),

“Where in a year of income...a company incurs expenditure in respect

of an artistic work, there shall be allowed as a deduction, in ascertaining the chargeable profits of the company for that year of income, an allowance equal to the actual expenditure incurred up to a maximum of three million dollars.”

That is in respect of visual art. So it says that:

“...the deduction may only be claimed in respect of the initial acquisition of the work; and

...the deduction be allowed where the work—

- (i) is done by a national of Trinidad and Tobago; and
- (ii) is certified by an art gallery, which shall submit a valuation of the work done.”

Of course, in practice what you do, you have to purchase through an art gallery. The art gallery, the person who is in charge there, must be a certified art valuer. He does a certificate, stamps the certificate, and the corporation now in compiling their annual accounts for payment of corporation tax and other taxes, they would produce that certificate to the Board of Inland Revenue in the requisite form. But more importantly in the case of performing arts, we have at the Ministry something called, a unit called The National Registry of Artists. And a policy was created, there is a procedure, it is online where persons there are five application degrees: Individuals, organizations, certification of work by individual certification of works by organizations, festivals by organizations, and an application has to be made, a committee provides an assessment of it, it is documented, they produce a certificate, it goes to the Permanent Secretary, comes to the Minister for sign off, a proper certificate, and then the corporate entity goes to the Board of Inland Revenue when it is producing its accounts and producing its forms to make its corporation tax payments or whatever other tax payments, they

produce it there and that is where it is allowed.

So it is a long process. In fact with respect to this provision I am fearful that the provision may become a little too bureaucratic. I am fearful of that, because yes it says by the principal, but in the bureaucracy that resolves around these things you will find the work has to be done, so estimates have to be submitted before the work is done; the work is then done; an engineer has to certify the works, an auditor has to audit the works as compared to the estimates, and then the principal certifies it by way of some sort of certificate. Perhaps the Ministry of Education will come up with it, and then they go to the Board of Inland Revenue. I am worried that it becomes a little too bureaucratic.

But suffice it to say in the point I wish to make, that there is going to be a bureaucratic process in this clause 10 to ensure that the taxpayer is not disadvantaged. The same with cybersecurity. And with cybersecurity—I want to make this point, Sen. Bacchus, to Sen. Mark and to Sen. Roberts, no cybersecurity Bill, of course we have to put forward a cybersecurity Bill, and yes we have to fix the Data Protection Act, amend it and put it into force. But, Mr. Vice-President, common sense. The Data Protection Act or the cybersecurity Bill is not going to protect you from cybersecurity acts, you know. What will protect you is the very same thing that we are trying to incentivize corporations to invest in. This is what. If the Data Protection Act or cybersecurity Bill become Act and goes into full force, would that find the people who hacked into TSTT or who consistently, continually hack into Ansa Mc Al and all the other conglomerates database and the banks? It is not going to find them. We “cyah” find them now, we will find them with the Bill? We will find them with the Act? It is not going to! What will is these protective measures that we are putting into place. So please, again, fact, fiction and a reasonable opinion. Reasonable opinion. It makes no sense to bad

talk or to complain about 10Y? The Data Protection Act is not going to assist.

Mr. Vice-President, I would also add lastly in closing, that I am happy that the Property Tax Act is going to be amended, as a next step, into putting our local reform agenda into place, and therefore the local bodies will be able to receive their taxes and put it into use into their municipalities. And as last retort and rebuttal to Sen. Mark and to Sen. Maharaj, you know when Sen. Mark really has nothing to say, he starts off with very, very spurious, ambiguous points that really makes no sense. So he started off by talking about this Government's abuse of process by bringing omnibus legislation under the guise of the Finance Bill. Permit me, Mr. Vice-President, to just read into the record clause 63(2) of our Standing Orders of this Senate, 2016:

“Before any Bill is printed, the Clerk shall satisfy himself that —

(a) the Bill is divided into successive clauses numbered consecutively.

(b) the Bill has in the margin a short summary of each clause;

and

(c) the provisions of the Bill do not go beyond its title.”

Mr. Vice-President, omnibus pieces of legislation are a feature of ours here in the Legislature, and they will continue to be a feature of our work in Legislatures to come. Mr. Vice-President, with those few words I thank you.

**Hon. Senators:** [*Desk thumping*]

**1.50 p.m.**

**Mr. Vice-President:** Sen. Jayanti Lutchmedial.

**Sen. Jayanti Lutchmedial:** Thank you, Mr. Vice-President. Mr. Vice-President, thank you very much for the opportunity to contribute to the debate on this Bill, an Act to make provisions of a financial nature and other related matters. Mr.

Vice-President, at the onset, and I did not have much time to prepare, but from the beginning when I read this Bill, what stood out to me is that there is a serious—But more so, when I listened today to the contributions from the Government side I realize how serious the disconnect is between this Government and the reality of what is happening in this country here today. And I would just get right in and just go clause-by-clause and deal with a couple of the areas here today. There is nothing for me to respond to from the Minister of Tourism, Culture and the Arts, he obviously disagrees with Sen. Roberts and he is well versed in the pharmaceutical interventions that could raise the dead. I find he is a bit young to be so proficient in that field but it is all right. That was his contribution to this debate here today.

**Hon. Senators:** [*Crosstalk and laughter*]

**Sen. J. Lutchmedial:** I want to speak firstly about the provisions here, about the waiver of penalty and interest to the National Insurance Board, about moneys owing to the NIB and the amendments made. Now, the Minister in piloting the Bill spoke about one particular group of persons who would have paid just before the amnesty took effect. And they would have paid the contributions but not the penalty and interest. So this would now permit them to benefit from the waiver of the penalty and the interest. So there are a couple of things here. Why not make it specific to persons who would have already made payments of the contributions owed and just give a waiver of the penalty and the interest, because those are the people who have complied.

What we have instead is yet another amnesty being given to persons who have broken the law. To introduce a further amnesty, in relation to NIB contributions, when there is such an absence of solid data that can—you see, I want to support good measures you know. “I does try real hard you know.” I

know most of you all agree, I try really hard to find things that I could support coming from this Government and to speak about things that could be sensible and could benefit the country. But it is really difficult, it is really, really difficult, because no one can say out of—we hear from time to time, they say, you know, the last amnesty it brought in X amount of money, but how much is still owing?

What percentage of the outstanding contributions have actually been paid? And are you now, in all the people who have been so delinquent over the years, all of the people who failed to take advantage of the past two amnesties to even pay their contributions, you are now giving them a further amnesty. So we need to have more information about how many people actually paid, how many people paid just before the amnesty but did not pay the penalty and interest and if those are the ones you want to cover I would suggest that the Minister amend this provision. If you want to, for want of a better word, “reward” those people who came and paid up their contributions but may have outstanding penalty and interest and you want to give them a bligh, I could perhaps stomach that. But I cannot understand why persons who are consistently in breach of the law in spite of the fact that they have had the opportunity to comply without facing penalty and interest, why you want to give them another opportunity.

The next thing is, because, so the actual success of these past amnesties is something that we really need to have more information about. The other thing is that instead of only giving amnesty after amnesty and trying to bring in money because we all know the National Insurance Board they are in dire straits. They are now in a position where they are recommending raising the retirement age, they want to freeze pensions, I think they want to also increase the contribution rate which was last increased, I think, in 2016 or '17. So, I think I read in their last annual report they actually having to go into their investments in order to meet

their obligations.

**Hon. Senators:** [*Crosstalk*]

**Sen. J. Lutchmedial:** Mr. Vice-President, I am sorry the Minister is disturbing me. I know he pointed out that we were not disturbing him only this end. Perhaps you can go and speak to him.

**Mr. Vice-President:** Senators, kindly allow the Member to make her contribution in silence.

**Sen. J. Lutchmedial:** Because the National Insurance Board—thank you, Mr. Vice-President. The National Insurance Board is now going into their investments because contributions are falling, they are unable—the contribution base is also getting smaller because we have an ageing population, contributions and the collection of contributions are falling and they cannot meet their obligations and so what they are doing is that they are going into their investments. And that is the situation that they are facing.

So rather than the Government try to invest in stricter compliance and enforcement from the NIB and to get that done they are giving more and more amnesties. The National Insurance Board could use that penalty and interest right now so that they do not have to go into their investments. It is very important for them to get those funds in there because they are in a dangerous and precarious situation. Apart from that, the whole notion of continuously giving these amnesties to persons who essentially broke the law, it really does work to the detriment of the contributor and the employee.

I want to give you an example, real life situation. Someone came to us to file a judicial review matter. A woman retiring from the public service, from the teaching service, ready to get her gratuity and her pension is told that her leave has been reclassified from when she went on maternity leave. The child is in



university now, by the way, but when her leave had been reclassified, because she was on extended sick leave and she got paid and they could reclassify it to, “no pay leave” and what she has to do is to now—ought to have done at the time, some 20 years ago while she was a teacher in the public service, is to apply for NIB benefits. When that person goes in to find out now, well, what could happen, NIB giving you a run around about timelines and so on, so I never knew that I was entitled so I now have to do it. And that was a real-life case, we had to file it, and a judge had to give a ruling to say, well listen, you cannot penalize somebody and enforce a timeline for not applying for something they did not know they had to apply for 20 years ago. But more than that when the person goes in to try to process their benefits they find contributions missing. And that is a real-life situation.

There are real situations now where businesses are going into receivership, contractors and so on, their wives driving Mercedes Benz but when the receiver go in to look at what is happening in the business, you know what they have been doing, they have been collecting and deducting NIS contributions from people salaries and not remitting it to the National Insurance Board. Those are the issues that the Government should be addressing, not giving waivers.

I heard the Attorney General, I do not know where this came from, but he took the opportunity to speak about AML/CFT compliance. Do you know what AML/CFT country compliance really is? It is not in passing laws, it is in enforcement. When you take money out of an employee salary, an NIS deduction, and you do not remit it to the Board of Inland Revenue that is fraud, that is a predicate offence to money laundering. So if you want to be AML/CFT and CFATF compliant in the next round of evaluations what you should be doing is not coming here to say we are giving a bligh again to all these delinquent employers.

What you should be doing is going after them for committing fraud and money laundering.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** Because you cannot take money out of people salaries under the false premise that it a statutory deduction using it to enrich yourself and benefiting from it in your business and when your business flops and you go into receivership creditors are lining up and waiting and there is nothing for them to get, because you know where the most money is owed, all of the assets that could be realized have to go in paying NIB and Board of Inland Revenue because they have not been paying their corporate taxes, they have not been paying their national insurance contributions for their employees. And the bottom line is that when it comes to the payment of taxes and statutory deductions in this country we need to foster a culture of compliance and enforcement and not try to encourage this lackadaisical approach to the payment of statutory deductions. At the end of the day it is the employees who do not benefit from this.

Mr. Vice-President, since 2016, as I said before, the NIB has been dipping into their investments and at this point in time if the alarm bells have not gone off in the minds of the decision-makers that something has to be done, well then I really do not know what to say. We are now going back in time to do debt forgiveness for persons who would have paid their contributions late so that we can give a waiver of penalty and interest to them. And this goes against everything that the Government had said that they were going to do when we debated a Bill to deal with the National Insurance Board in this Parliament. I remember a very theatrical and riveting performance from the Minister in the Ministry of Finance, talking about winter is coming and that we are going after this one and we are going after that and you better put your house in order, well it seems to be endless

summer. He got the movie wrong. It is not *Game of Thrones*. There is a movie called *The Endless Summer* about surfing. And that is what we are allowing here, it is endless summer for the delinquent employers.

**Sen. Mark:** Mr. Vice-President, Standing Order 51(1) (e), (f) and (g). Both the Minister of Finance and Minister Browne are becoming nuisances.

**Hon. Senators:** [*Desk thumping and crosstalk*]

**Mr. Vice-President:** Sen. Mark, I am on my legs.

**Sen. Mark:** [*Crosstalk*]

**Mr. Vice-President :** Sen. Mark, Sen. Mark, Sen. Mark, you have made your Standing Orders and I would like to enforce, but one, that is 51(1), for the running commentary and the volume at hand. Continue.

**Sen. J. Lutchmedial:** Thank you, Mr. Vice-President. Mr. Vice-President, I disagree with Sen. Mark. They are not becoming nuisances, they generally are nuisances.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** But—to the country as a whole, not in here, I would never say that in here, but just to the country as a whole, all of them. Mr. Vice-President, they raised the issue that it is really the small businesses who have difficulty in becoming compliant with NIB and so on and so on. Well you know what, if you were collecting more contributions rather than giving a free pass NIB could invest in assisting small and micro enterprises and the next thing is that you come here and you make a comment like that with no supporting data. And that is the bottom line of every single proposal put forward by this Government where they try to convince the country that they are doing something good. They cannot produce a single scrap of evidence to support it.

So we have to sit here and listen to them say, but you know, it is mostly

small and micro enterprises that cannot be compliant, when in truth and in fact it must be all the big businesses, it is a whole set of Ministries, it is a whole set of statutory enterprises who are the biggest defaulters in terms of contributing to NIB and we are now going to be giving them a free pass and they do not deserve it. So, bring the data—I think Sen. Maharaj raised something like that, bring some data to support that.

And secondly, the free pass to the small and micro enterprise, if it is in fact that they are the ones who cannot get into compliance and you want to bring them into compliance it is not to waive penalty and interest, it is to assist them further. And NIB could use the money, if you enforce and collect penalty and interest, they could use that money and invest it in greater technology. I know that they have incorporated online payments, they now have a system where you can apply online, employees can check and so on, and the Minister in the Ministry of Finance spoke about that right here when he talked about the winter coming and all of that. He said that they were making massive investments in enforcement. They were going to—I think they were hiring more staff for audits and compliance and all of that. So, why if you are doing all of that you have come here now to go back? Is it that some body that is important to the—

**Sen. Nakhid:** “Ah ha.”

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:**—PNM pay up their contributions but has a big bill for penalty and interest and they need a waiver?—because this seems very ad hominem. It really seems like there is some particular entity or enterprise that requires this waiver, because it is so very specific and the details are they have given and the total absence of any actual data to support the necessity for this particular measure really makes me believe that is some partner they are trying to

help out here, right? It is a partner that they are trying to help out.

**2 05 p.m.**

The other thing about the National Insurance Board I want to say, instead of bringing amnesty after amnesty—there was a project done some years ago about bringing all self-employed people into the system, that has only been partially rolled out. If you were previously employed and you were a contributor, I think you can now make something they call “voluntary contributions”. But a government that claims that they are promoting so much entrepreneurship and so on—do you know that if you are an entrepreneur and you are a self-employed person, you cannot participate in the social safety net called national insurance still to this day? And if you were to roll out that system and make it in such a way that self-employed persons can then come in and register and make it so that they have to register and contribute to the system, then you will widen the base of contributors.

So whereas we have an ageing population and we have fewer and fewer people that we can collect contributions from, instead of trying to raise the retirement age, try to widen the base of young people, young entrepreneurs, self-employed people, taxi drivers, fisher men, “doubles men” and everybody, and let them contribute because they can also benefit from the social safety net. So allow more and more people to participate into the system. Do not just hand out amnesties. And the last thing I want to mention here—sorry, and I got some of the data online. For example, if you are employed as a—you want to make voluntary contributions, the highest rate at which you can contribute is if you are making \$8,300 a month or over, and you are contributing \$218 a week. There are higher rates if you actually fall into the regular system where you can contribute up to \$414 per week. So why not even out the system and get the system working. You

know where it would come in very handy in order to make these types of decisions? The Actuarial Review.

NIB has not had an Actuarial Review since 2016. The last—the 10<sup>th</sup> Actuarial Review—the 10<sup>th</sup> actuarial report is dated June 2016, and we were promised the 11<sup>th</sup> report, they said it was in the last Annual Report, they said it would be laid in Parliament in early 2023. Here we are on the 19<sup>th</sup> of December, 2023 and we have not yet seen the 11<sup>th</sup> actuarial report of the National Insurance Board. So all of these decisions are being made in the absence of a proper Actuarial Review which should have been laid in this Parliament a long time ago but at least I would say in the first quarter of this year based on what was said in the last Annual Report of the National Insurance Board.

I want to move on now to this issue of corporate sponsorship. Mr. Vice-President, with everything that is happening in our schools and all of the—the information is so much out there and this is why I said my only conclusion I can draw reading this Bill is the total disconnect between this Government and reality. Because it is blatantly obvious that there are certain schools that need targeted interventions and investments in order to get a head.

**Hon. Members:** [*Desk thumping*]

**Sen. J. Lutchmedial:** And I sat here and I listened to the Minister talking about Fatima, and this one and Naparima—and I am a very proud graduate of what we refer to, although I do not agree with it, what people call “prestige schools”. But at the end of the day what you have created—I swear to God, somebody just rolled out of their bed one morning and said, “you know something, instead of this headache, because we have completely failed in the education sector, so instead of this headache that we have to take on now, all them contractor partners we have who give out some laptops and take pictures with us during COVID, leh we give

dem a lil tax break”. And that is all they did here, you know. That is all that they have done here. The management of this entire thing will lead to a perpetuation of the inequalities that already exist in our education system.

**Hon. Members:** [*Desk thumping*]

**Sen. J. Lutchmedial:** Instead of the Government trying to manage—and that is your job and stop abdicating your responsibility to manage the education sector. You took away laptops from children, you cut school feeding, school transport people always striking because they cannot get their money on time. Many of them have dropped out of the program, and now you are coming to say well, you know what, if schools need things, let corporate Trinidad and Tobago come in and give it to them because that is part of their corporate social responsibility. What about your responsibility? What about your responsibility?

At the end of the day, what you are doing right now with this provision here is making it possible, or you are “cutting trap for agouti to run”. Because you are basically saying that any corporate sponsor could write a cheque and hand it to a school principal, and a school principal could certify it and say this is a contribution to the school and so on, and they will get a tax break. Who to is going to audit and monitor the expenditure of that money in the school? Who is going to administer the expenditure? Who is going to identify the needs of the school and say this is what is really needed and so on? Who is going to approve the needs?

I remember one time I heard about a school raising money and having things—giving children tickets to sell for whatever barbecue, curry-que, whatever it was, and the money was being raised because they wanted to air-condition the staff room in the school and the rest of the school was falling down, like many of the schools have fallen down under the PNM. So you are putting it on the principal of the school now to determine what the needs of the school are, source

the sponsorship and verify that the money that they are receiving—and what are they going to do, spend the money as well?

And you know, they always feel they are so bright, they think they could come here and fool up somebody outside, “All the best schools in the world, they survive on endowments”. You know what an endowment fund is? An endowment fund is a registered non-profit organization—

**Hon. Members:** [*Desk thumping*]

**Sen. J. Lutchmedial:**—that is regulated and audited every year. It is not a principal taking a cheque and putting it in their top drawer, and then suddenly the businessman who gave the cheque, their child’s name is on the 20 per cent list to get into the prestige school. That is what you want to encourage?

**Hon. Members:** [*Desk thumping*]

**Sen. J. Lutchmedial:** That is what you want to encourage? That is nonsense. I have never read something as—in all of the madness and ridiculous things that I have seen since I have been here, this had to be the most ridiculous. This one takes the cake. That you will basically say that I will give anybody a tax exemption if a school principal gives them a—certify somehow or the other and tell them yes, they gave money to the school. On the basis of what? Because “well, I went to that school so I want to give back money”.

So what about the schools where you do not have the top executives and so on, who want to contribute? People do not—again, out of touch with reality. People do not only give money to the schools where they went to, they give money to the schools they want their children to go to. And we should not be allowing, or creating a system though law where people could buy a place for their child in a secondary school.

**Hon. Members:** [*Desk thumping*]



**Sen. J. Lutchmedial:** Again, yes, perpetuating the cycle of inequalities that exist already, rather than they try to close the gap that exists within our schools in this country, they want to make it worse. Mr. Vice-President, there are registered non-profit organizations called alumni associations or whatever name they want to go by, “old boy’s association”, whatever, many of them are registered. Now with the law in place and to become FATF and CFATF compliant, they have to be regulated. So let the money—let people continue to contribute. The school that I went to, we put up a whole four-storey building selling cookbooks. Right? Selling cookbooks.

**Sen. John:** “De cookbook good.”

**Sen. J. Lutchmedial:** It is a good cookbook, the Naparima Girls’ High School cookbook. Best cookbook in the whole Caribbean.

We were able to do that, but you know what? Every five-cent was accounted for and people gave willingly, the association ran fundraisers, they did whatever they had to do and they contributed to the school. You do not have a system like this where there is zero accountability but people are getting tax exemptions. If you want to take corporate sponsorship from individuals and corporations and as so on, to improve the education system and invest in education, you collect the money, give the certification and spend the money where it is needed, because that is a programme where you can measure the input coming in and how it is being applied, and the results that we are getting.

The Minister of Tourism, Culture and the Arts and I, we were in school together and the first thing that we learnt about any programme and any intervention, it must be smart, you have to be measurable, targeted, you have to have a timeline, you have to be able to understand what are the results. If you are just allowing school principals to collect money, then I do not know how you

intend to measure the success of such an initiative.

**2.15 p.m.**

So please put some thought into these things before you all come here and try to make it sound nice, because it might sound nice in your head but anybody else listening to this will see that this is going to be riddled with problems for the future.

Moving right along to 10Y. Mr. Vice-President, it is interesting that they want to make the “buy ah place for yuh child in secondary school programme” to be perpetual and no timeline in that one, but for cybersecurity, they are making it applicable for two years. Now, anybody who understands cybersecurity will know that you need continuous investment. So giving a one-off or I do not know, may be over a period of time saying, “Look, you could invest up to a certain amount of money and then you can benefit from a tax exemption,” I do not really know how much sense that makes because what happens when the tax exemption expires and it is no longer there? You will have outdated hardware and software, and then you will be just as vulnerable again to an attack?

So I cannot understand why an intervention like this, encouraging people to make investments in something that is obviously necessary, would have a specific time frame but the other one would be perpetually every year you can or how much ever time your child writes SEA, how many children you have, you can give or whatever it is. So that is the first thing I want to make a point of.

The second thing, and Sen. Mitchell—the Minister of Tourism, Culture and the Arts, sorry, made the point that, “Look, it is not about data protection and cybersecurity and thing because the law is not going to protect you,” and he is right to an extent. The law does not protect you but you know what? The hardware and the software, and so on, could only protect you to so much. You know what would

help and what can reduce cybercrime and so on? It is that if we make investments in the type of law enforcement that we need to find the criminals and to punish them. Because you could have hardware and software and you could make this investment, and come December 2025, when you have no tax benefit to get anymore, your software is outdated, your firewalls are not the best, the cybersecurity environment is one that is constantly evolving, new threats are always going to be popping up and we do not have enough investment in, at end of the day—which we heard at a joint select committee, where the Minister appeared before that JSC to discuss it, we do not have enough qualified people to really deal with cybersecurity threats, whether it is in the public or the private sector.

So if you want to give a tax exemption again to this, you know, you can help people along the way but I think it is much more important for us to say that we will make investments in law enforcement so that we can have more money put into catching these criminals, we could have more money invested in being able to deter cyber criminals from wanting to attack our state enterprises, particularly holding a lot of information about citizens and so on.

The Minister mentioned the Trinidad and Tobago Cyber Security Incident Response Team and he read their mission, and I looked at this when we had the recent spate of cyberattacks and you know, really, their goal is—part of it and a big part of their mandate is the restorative aspect. So they come in after the fact to try to preserve your information and to minimize the impact of a cyberattack but it is not really that much preventative. And there is only so much you can do to be preventative when you are in a constantly evolving environment. But if you have consequences, right, firewalls do not deter people, having a restorative team to come in and try to save the information does not deter people. Law enforcement is what will deter people from wanting to attack our various public—particularly

public and state enterprises holding information.

So, again, Mr. Vice-President, I would suggest that they look again at this cybersecurity investment. Perhaps even if they want to reduce the amount of it but make it for a longer period of time so that people will continuously invest in cybersecurity because it is no sense making a big lump sum investment in a period of two years and then thereafter, you have no tax benefit and you have a whole set of outdated hardware that you invested in, or outdated software, or you are not able to keep up with the investments needed in the software to be as current as you need to be in order to combat these cybersecurity threats that will be—continue to be evolving in that particular environment.

Let me get to the dreaded and what I consider to be, again, totally out of touch with the reality in these proposals by this Government about property tax. The Minister comes here to talk about misinformation because every time someone criticizes his administration about property tax, he says, “Well, it is misinformation, people are seeing the annual rental value and they think that that is the tax that they have to pay.” Nobody thought that. Really, nobody thought that. People could read and again, you all underestimate people or you think people are stupid but they are not.

But people get a notice in their mail and they realize that, “Listen, somebody walked by my house, took some pictures, looked around and decided that I could rent my house for \$20,000.” And the—[*Laughter*—you know, I do not know who he is talking to in Federation Park but I really need them to come down from there and get on the ground and listen to what people are saying. The fact of the matter is that this entire system of property tax is based on some imaginary income that you think people could earn from the house that they are living in and that is what people resent because you are investing—and you know what this is contributing

to? This is really targeting and it is furthering the decimation of the middle class in this country, and I do not know why this Government has waged war on the middle class since they have assumed office.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** But that is what they have done because it is people who exist in that middle-class bracket, who make investments in their home, who make it a little bit nicer. Yes, they might want to put in a swimming pool, “yuh cyah hate nobody fuh that”. They might want to put in an air conditioning unit, “yuh cyah hate nobody fuh that”. Right? And that is what people in the middle class—generally, that is what they do. “They put up big gate” because you cannot keep them safe and it is not the Minister of National Security’s responsibility to make them feel safe so they put in security cameras, they put up high walls, and all of those things increase the value of your property and increases apparently what you all think the property could be rented for. And so those same middle-class people now, who are living in that house, not renting it out, not earning any income from it, must now be taxed on it and pay a tax.

**Sen. Roberts:** Shame.

**Sen. J. Lutchmedial:** It is shameful and it is disgraceful. And what really makes me believe that they are out of touch with reality is that since they have assumed office and the economy has performed so poorly and we had the COVID pandemic, which they managed very poorly as well, is that people in this country may be asset rich but income poor. Because people who had thriving businesses before COVID, they still owned the house that they were living in before but their business has closed down. So those 6,000 small businesses that closed down, those people now have to find money to pay taxes on the house that they brought when their business was open and doing well.

I would like to invite any of them—because I do not think any of them has ever been there—I want to invite you all to come and take a walk through the once bustling, thriving fenceline community of Marabella in south Trinidad. When the refinery was open, every business, I mean every little hole in the wall on that Marabella main road had a business. There was a business and a thriving one. And since the closure of the Petrotrin refinery and the inability of this Government to restart that refinery and their total mismanagement of that entire process, Marabella has become a shadow of what it once was. It is a ghost town.

You know, I cannot understand how you can sit there and look around this country—and that is why I say you are out of touch with reality because you do not know what is happening. But I do not understand how you can drive through a community and see businesses just closed and not realize that these are real people who you are now coming to knock on their door and say “Listen, you no longer have that food establishment you have there.”

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** “You no longer have that little small business you have there, you no longer have as many people coming to do their nails by you there, you no longer have that small restaurant that you had, you know no longer have that contract to supply the meals and so on to people working in the refinery or when it have shut down and all of those things.” That was a booming business community based solely on the operations of Petrotrin. And there are many more all over Trinidad: Palo Seco, Erin, going down to Santa Flora, all of those communities, those people do not have income but you are coming now to knock on their doors—

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:**—and say, “If you were to rent this house”—you do not even

know if they could pay their mortgage but you coming to say, “You know what? If you coulda rent this nice house that yuh build when yuh was making money, it woulda rent for \$20,000, so now pay taxes based on that.” It is an absolute disgrace.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** It is fundamentally unjust and disgraceful to bring property tax and impose it on a population right now. And whoever you talked to in Federation Park or if you go down in City Gate and you talk to the people, they will tell you the same thing.

And, Mr. Vice-President, there is a person that I do not agree with on very many things but I will quote from this person because in an article, Sean Douglas—is he here today? No, I am not seeing him here today. An article written by Sean Douglas, December 20, 2009, right?—2009, let me read. This is the only thing this person has ever said, that is published, that I agree with. Well, let me read it:

“DIEGO Martin West MP Dr Keith Rowley believes that people from all walks of life are angry at the Government’s property tax which they blame on squandermania.”

I agree with that 100 per cent. It is as applicable—

**Mr. Vice-President:** Sen. Lutchmedial, you have five more minutes.

**Sen. J. Lutchmedial:** Sure. It is applicable today as it was then.

“Saying the property tax...”—sorry.

“...‘In my constituency’”—he said—“there is anger, anxiety and resentment, at both ends of the spectrum.

Stop taking your own advice that nobody is annoyed’...he advised the Government.”

Well, I would advise you all to get down from your ivory towers in Port of Spain and get down on the ground and listen to what people are saying about property tax.

“Stop taking your own advice that nobody is annoyed’...He said they have brought...”—property—“...tax at the worst possible time, alluding to tough economic times.”

Well, if “yuh think thing was bad in 2009, obviously, you all eh understand what going on now”.

**Hon. Senators:** [*Desk thumping*]

**Sen. Roberts:** Imagine they—

**Sen. J. Lutchmedial:** We had a refinery earning foreign exchange in 2009. We have no refinery now.

**Sen. Roberts:** “They giving lolly in hamper in 2023”.

**Hon. Senators:** [*Laughter*]

**Sen. J. Lutchmedial:**

“He...”—repeated—“...that...”—they—“were not against the idea...”—they—“...were upset...”—about the—“...measure...”

And I thought that the most interesting part of this article, it was reported that the Member said:

“Rejecting claims that...property tax won’t cause hardship, he said, ‘I know a lot of people for whom \$100 is a lot of money. A lot are struggling to make ends meet.’”

**Hon. Senators:** [*Desk thumping and interruption*]

**Sen. J. Lutchmedial:** But I do not think he talked to the people in Federation Park in 2009 when he said this, right? Because clearly—

**Sen. Roberts:** That was then.



**Sen. J. Lutchmedial:**—that was then and now what citizens are facing right now is 100 times worse than what they had to deal with then.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** So the Government has brought an amendment and I think it has been adequately dealt with, the whole point that this residential property tax is going to the municipal corporations. You know there is a meme going around now about what is the greatest lie ever told in Trinidad and Tobago's history? Somebody said it is that "Leroy mother went parang". I say it is a running, you know—very close race between the two biggest lies ever perpetuated on the population of Trinidad. It is one, the "Government eh closing down Petrotrin" and two, it is the local government reform because up to now, the only part of local government reform that has been proclaimed—all the timetable and all of that went out the window—was to try to postpone the elections.

**Hon. Senators:** [*Desk thumping and laughter*]

**Sen. J. Lutchmedial:** But you are now telling the local government body to go and collect property tax. And you know the Minister spoke about the fact that the assessment is done by one person and the valuation is done by another person. So now you are bringing a third entity into the mix to collect the tax and if the people do not pay the tax, then they have to send it back to the Board of Inland Revenue. Again, this is a way of trying to make people feel a little bit better about property tax, "Doh worry, your taxes are going back into your community." But if "I living next to two grocery and ah man have ah cement batching plant in the back there and this commercial property down de road", the taxes that they should be paying would not be going into the community and they are a greater drain on resources.

**Sen. Nakhid:** Correct.

**Sen. J. Lutchmedial:** So until you have the equitable collection and use of taxes,

this is just another form of hardship imposed upon the people of Trinidad and Tobago and no amount of nice, different ways that you can spin it, about regional corporations getting the money and so on, will change those facts. The fact of the matter is that, one, local government bodies, I do not know that they are equipped to deal with the collection of taxes and the administration of taxes.

**2.30 p.m.**

Two, getting another body involved in the collection of property tax, when one is assessing, one is valuing, and another one will now be collecting does not make sense.

[MR. PRESIDENT *in the Chair*]

And, three, the residential taxes, as we all know, those of us who could read the legislation, will be offset against the allocations made in the budget. So the next biggest lie—sorry, untruth being perpetuated by this Government, is the fact that you will have more money going to the regional corporations, when that is absolutely untrue. There will be an offset between what is collected in the residential property tax and what is allocated in the budget.

So there will be no additional money going to the regional corporations that need it. There would be no improvement in the ability of the regional corporations to deliver services, because they will get less money from central government while central government will continue to collect the money from the big boys if they ever bring out the property tax for industrial and commercial, and use it to do, God knows what—buy paintings. Right? Because that is what we have had.

And just like in 2009, where the Member of Parliament for Diego Martin West, now hon. Prime Minister, said that people resented property tax because they thought that it was based on squandermania. Today, today I can definitely say that the people of this country who have suffered for the last eight years under the

mismanagement of the PNM Government will now have to dip into their pockets, find money to pay property tax. And I can tell you this, that I do not know anybody who will come and ask for a deferral so that they can leave it for their children to pay when they dead, whether the child is a rich lawyer or not. Nobody I could see wanting to do that. But at the end of the day, it is because of mismanagement and squandermania that we have to now impose this hardship on the citizens of Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Sen. J. Lutchmedial:** So as I said before, this Bill is just a Bill I should say, PNM is out of touch with the reality of Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Sen. Mark:** PNM must go!

**Mr. President:** Sen. Thompson-Ahye.

**Sen. Hazel Thompson-Ahye:** Mr. President, thank you for allowing me to join this debate on the Finance Bill, 2023. This is without doubt a short Bill, but long enough to give a comprehensive view of what it seeks to deliver as it spells out its intent in a relatively short long title:

“An Act to make provisions of a financial nature and for related matters”

What a breath of fresh air in this Chamber after the long unwieldy titles we have had to bear like a cross lately. This piece of legislation is capable of bringing to fruition some exciting possibilities for much-needed development in at least two areas of governance: the local government landscape and the education sector, both of which are in urgent need of repair and/or maintenance, but more of that anon. Did I say a breath of fresh air? It has, in fact, generated quite a lot of heat.

I begin with clause 2 which amends section 39 of the National Insurance Act. Mr. President, if I believe in reincarnation, I would say that I am convinced that in

his earlier life, the hon. Minister of Finance enjoyed a different occupation. He must have been a horseman. Why else would he show a predilection of fondness for his carrot-and-stick approach to the collection of taxes and other monies payable to the Government? But he seems to know his fellow countrymen well, because from all reports, it works. With great pride in his strategy, he has told us of the millions of dollars in outstanding taxes he has collected by using this approach. So here he goes again, dangling before errant employers the carrot of a waiver of all penalties and interest due and payable in respect of any contribution paid by employers under the National Insurance Act prior to December 20, 2023, and any contribution outstanding as of 19th December, 2023, by an employer under the National Insurance Act where the contribution is paid during the period 20th December, 2023, to the 31st January, 2024.

Clause 2 introduces a new section 39C(2) which states that the waiver applies to an employer who was registered with the board prior to 20th December, 2023, and 39C(3) says further that it does not affect the obligation of an employer to pay contributions prior to 20th December, 2023. Then he produces the big stick in section 39C(4). There we find the warning, and I quote:

“Where an employer fails to pay the outstanding contributions by 31st January, 2024, the penalties and interest which would have been payable in respect of the failure to pay the contributions shall be revived and become payable as if the waiver under subsection (1) had not been granted.”

But then, like an indulgent parent or perhaps, because it is the season of goodwill and he bears a slight resemblance of Santa Claus, he relents somewhat and he offers a glimmer of hope to the tardy. Consequently, he proposes in a new section 39C(5) that, and I quote:

“The Minister may, by Order, prescribe a later date for the payment of contributions under subsection (1).”

He has a heart after all, sometimes.

Clause 3 seeks to amend the Income Tax Act to provide for a one-time lump sum payment of the sum of \$4,000 to persons who have retired compulsorily, voluntarily with permission, or on grounds of ill-health for the period 2014 to 2016. As the Hon. Minister of Finance has explained, that provision is to cure an injustice occasioned by a previous amendment to the then existing law under which these people did not benefit.

Clause 4A of the Bill seeks to amend section 3A(2) of the Corporation Tax Act to exempt from levy charges manufacturing companies with gross export sales or receipts that fall within the corporation tax rate on profits, namely 25per cent for every dollar up to \$1 million and 30 cents on every dollar exceeding \$1million.

I must thank the parliamentary staff for their assistance in setting this out in the Bill Essentials. I have said time and time again that researching the law in Trinidad and Tobago is a nightmare as updates are not readily available online.

I take this opportunity also to thank the hon. Minister Gopee-Scoon, Minister of Trade and Industry, for the hard work in her ministry, work that is so frequently underplayed. She is an unsung hero whose wonderful achievements I became aware of only when I had to conduct research to deliver a paper at an international seminar at the invitation of an official of the Government of Pakistan whom I had met in South Africa at the Equality and Justice Forum for Commonwealth Parliamentarians in 2019.

In preparing my paper for that international seminar on Current Challenges: Imperative of South-South Cooperation to mark the United Nations International Day of South-South Cooperation in September 2020, I had reached out to the

Minister, Minister Gopee-Scoon, for her assistance. She promptly complied, and I learned from her staff about millions of dollars in trade being conducted between Trinidad and Tobago and many states in the South. It was a well-kept secret that I proudly shared at that forum. My presentation was well-received. Thanks, Madam Minister.

When I attended the Commonwealth Law Conference in India in March, the official in Pakistan, on learning of my visit to India, determined that I must visit Pakistan, but I told him duty called. I had to return to Trinidad for the launch of the parliamentary women caucus and the inauguration of our new President.

Now I daresay that this amendment to the law being proposed should undoubtedly act as a stimulus to manufacturers and would positively impact our foreign exchange. Many of our citizens find the problems to obtain foreign exchange is not only an irritant, but it is downright wrong and it is very, very frustrating. When they are going abroad and have to be given only \$300 or \$200 from the bank, it is a great frustration. And even if you own a US account, Mr. President, the banks sometimes have the temerity to ask you, when you want to withdraw money, what you want the money for. Well, I would tell them in no uncertain terms: “That has nothing to do with you.” But the policing of foreign exchange and sometimes the favoritism that obtains really leaves much to be desired.

Clause 4, the amendment of section 10 of the Corporation Tax Act to include section 10X, is an exciting and most welcome development. The marginal note to this section reads:

“Corporate sponsorship allowance—Public and private schools”

It provides for an allowance of 150 per cent of the actual expenditure incurred up to a maximum of \$500,000 on the chargeable profits of a company for that year of

income. Now, I do not know why it was thought necessary to be 150 per cent and not just 100 per cent of what you have put in. This allowance is for companies that incur expenditure in the enhancement and promotion of education, through corporate sponsorship to public or private schools registered with the Ministry of Education.

Mr. President, as someone who has taught at every level, from five-year-old infants to post-graduate law students over 65 years of age, I can say this is a great initiative. Educational institutions at all levels are always in need of greater resources to enhance the quality of their delivery of educational and other related services. And I hope that this question of education is not going to be rigidly interpreted. My one concern is the management of the contribution and to ensure transparency, and I hope that the boards of the institutions will be involved in that process.

I recall as a young teacher, falling off my chair when the chair leg broke. It had nothing to do with my weight. I was light flyweight. Having received a report of the incident, the much beloved late Reverend Fr. Keating, manager, came to my class with a hammer and nails. There was no money to buy a chair, so he fixed it.

I also remember the late PNM stalwart Phyllis Mitchell, School Supervisor, giving me an assignment to enhance the literary skills of the pupils in Port of Spain and environs. I had to collect and choose out the best prose and verse writings of children from nine schools. In those days, children could have written proper English. I did not have to put them together in a book. We had no printer, no binding machine. I asked her: "How am I to achieve this?" She said go to Balisier House, tell the General Secretary that she had given me permission to use the facilities. All right, while I was there, I took the opportunity to collect, with their permission, Eric Williams' annual addresses and I cherish that.

During the pandemic, when online teaching was the order of the day, it was clear that all schools were not equally resourced, or their children equally served. Both teachers and students needed resources, which were in short supply or sometimes non-existent. This inequity remains real up to today, in spite of the amount of money being plowed into the education ministry. Some schools have science laboratories, some do not, and this impacts the future of many who, as a consequence, cannot realize their full potential. It is not only physical resources for educational purposes that a school needs. Ever so often, I hear from Mayaro Past Pupils Association President, Oliver Alexander about school things that are needed for the people in the Mayaro community, from Rio Claro right down to Guayaguayare and beyond. Things like transport to and from school, all of those things are lacking, and that, if you can perhaps get a bus or something from the people, through the education fund, this will go a long way in assisting them.

On my first teaching assignment after Teachers' College, I was assigned to Mayaro RC, as a conspiracy between my father and Eric Cameron, who was the head of the Catholic Board, both Holy Name Sodality men. The school had a school feeding programme that was unique and it was different, because sometimes people do not realize differences between the country schools and the schools in town. Every teacher had to cook for a month. Well, someone quietly told the principal they did not think that Ms. Thompson could cook, because I spent all my time with my head buried in a storybook. So the principal said he would give me a chance and January would be my turn. And during the Christmas break, the school was broken into and the stove was stolen. And so alternative arrangements were made was school meals. I had nothing to do with that. From then on, the Seventh Standard teacher would cook and bring the food to school.

Mr. President, despite the hard work on the Minister of Education our



schools are in crisis. Last Saturday a headline on Saturday newspaper screamed:

“Marching orders 7 St. Anthony's Students expelled over attack on schoolmate”

And the report stated that the Ministry of Education had made recommendations for the suspended to attend the Military-Led Academic Training Programme (MiLAT).

**2.45 p.m.**

This approach is a one-size-fits-all approach. There has been much talk from all quarters about zero tolerance from school misbehaviour. It makes for a good song bite. It says we are tough on miscreants, but what about being tough on the causes of crime?

The news report stated that those expelled students were in trouble previously. How was that dealt with? Do the advocates of zero tolerance even understand what that means? I could do an entire lecture on that topic, but suffice it to say, it has been discredited as not allowing school administrators to use their judgment, or consider the circumstances of the crime. And research shows a zero-tolerance policy is not a silver bullet, but a zero-intolerance policy.

What assessments were done to determine the root causes of the school misbehaviour? When the Joint Select Committee on Human Rights, Equality, and Diversity conducted its enquiry into education, I shared my concerns about St. Anthony's College, stating I had seen a number of their students before the court one day. I tried to get from Father Farfan what was happening but he could not help. I am making a strong plea for money from the corporate sponsorship allowance to be spent on not only physical resources, or even for more social programmes for schools, but for mental health programmes as well. At the recent crimes symposium I recommended as required reading for those who are dealing

with children, James Garbarino 's book *Raising Children in a Socially Toxic Environment*. I was very pleased when army personnel told me later they had obtained copies of the book, and I trust they are using it in the MiLAT programme. Garbarino teaches that the needs are essential to our children's well-being are:

“...stability, security, affirmation and acceptance, family time, values, connection to community, and basic resources. The degree to which we meet those needs shapes children's social maps, their behavior, and their hope for the future”. The degree to which these needs are met shapes children's social maps, their behavior, and their hope for the future.”

Mr. President in an article entitled “The Relationship between Child Maltreatment, Intimate Partner Violence Exposure, and Academic Performance Provisions”, published in 2016 by the Journal of Public Child Welfare, researchers Kiesel, Piescher, and Edleson, using:

“...the ten-item Adverse Childhood Experience Scale...

...shows the longtime negative outcomes of experiencing multiple childhood adversities.”

All of these experts show the need to investigate, understand, and treat with the problem of children evidenced by their so-called bad behaviour. This is where we should spend our time and financial resources. Social workers and child psychologists continue to be few and far between, overworked and underpaid, but more importantly we need more child mental health professionals. After decades in the position, who is to replace Dr. Sharpe and Dr. Shafe?

In 1999, on the 100<sup>th</sup> anniversary of the founding of the first juvenile court in the world, I travelled to Chicago, Illinois, the birthplace of that court for a conference to commemorate the historic occasion. One of the things that were produced was a book titled *Second Chances* which documented the success stories of children who

were passed in the juvenile court system and are going on to achieve great success in. I hope we could do something like that here. Research in the US on zero tolerance policies is shown as finding of bias against students of lower socioeconomic status and minorities especially African American and Hispanic youth who receive harsher and more punitive punishment than non-minority counterparts with the same behaviour. It would be interesting to see what research here would show. Many studies have shown that school-biased restorative justice is a successful alternative for zero-tolerance policies, and I urge that the Ministry of Education move towards a greater integration of restorative practice now that our nation's schools have started, and I hope it will be greatly enhanced.

Clause 4 also introduces section 10Y(1) into the Corporation Tax Act. This section provides a deduction of up to \$500,000 to be made from the chargeable profits of a company for a company's investment in cybersecurity software and network security monitoring equipment made for two-years of income. January 1, 2024, to December 31, 2025.

**2.50 p.m.**

There is one stipulation that any expenditure incurred by a company in procuring for its own use cybersecurity software and network security monitoring equipment, is to be certified by iGovTT. Mr. President, we have been made shockingly aware of the threat of cybersecurity. We have become very uneasy and we fear the devastation that can result if breaches in cybersecurity occur as had occurred. We trust that iGovTT possesses the required expertise, and experience, and professionalism, to execute their responsibility under this legislation.

Clause 5 amends the Petroleum Taxes Act to provide for taxes for crude oil. It would be good if a caring government will at the same time remember the retirees whose health is failing, who are dying, and have died having been locked

out of facilities provided to them previously at Augustus Long Hospital and the clinics. They have no alternative medical care. Every so often TECU publishes a long list of those who have died.

Clause 6 amends the much-maligned Property Tax Act. I have said before, I have no problems at all with this Act, and my colleagues in the Caribbean always ask me, “What is wrong with Trinidad and Tobago? Why are they against property tax?” And you know, we have heard today a lot of arguments against the tax. Until 2009 we faithfully paid property tax. We had four years of non payment. Is it reasonable for us to continue that way?

There is provision for relief in the Act for special circumstances of the aged and infirmed. Many of us are ready and willing to pay what seems to be reasonable according to what we have been told. There are so many rumours of people not having properties in their names, and they have it in other people’s names and fear that the tax will open up a can of worms. But I see so many positives coming out of this tax for the work of the regional corporations. I see community centres being renovated and refurbished, new ones being built. There are so many possibilities for programmes for the youth and the aged. We need daycare centres. We need homework centres, we need to have even the aged employed in passing over or passing on to the young how to care for children.

When I entered my home community we had nothing, no school, no parks, no postal services. We did what we could to build the community. We held meetings in one another’s garages and homes, we planted trees, we looked out for one another. I have complained about the removal of the community patrol, and I am still waiting for its reinstatement or an alternative.

I intend to hold my representative to account as we collectively continue to build our community as a place where people can live in peace and harmony.

Where roads and pavements are in repair, where parks are well maintained, canals are clean, a centre where we can celebrate all our national festivals in safety and with mutual respect. Mr. President, I thank you.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Hon. Senators, before I call on the next speaker, we have at this point in time gone through approximately three rounds of debate, several clauses. As a matter of fact, all the clauses in the Bill have been spoken to. So at this point in time I am just notifying Senators that tedious repetition will come into play. So if you are going to contribute to this Bill going forward be mindful not to repeat any of the arguments that have been put forward before. Minister of Public Administration.

**Sen. Mitchell:** Oh, yes.

**Hon. Senators:** [*Desk thumping*]

**The Minister of Public Administration (Sen. The Hon. Allyson West):** Thank you, Mr. President, for giving me an opportunity to make a brief intervention in this debate. I will deal with a few of the issues before us rather than all of them, and start with the national insurance amnesty.

I listened to Sen. Mark carry on ad nauseam about this being illegal and we are encouraging criminal behaviour, and white collar crime. I listened to Sen. Lutchmedial talking about the fact that we, of course, are only seeking to benefit PNM financiers and that we are encouraging people to not comply with their responsibilities and so on. One would not believe listening to Sen. Mark that during the period 2010 to 2015 there were two amnesties. Because it seems from what he said that amnesty is something that should never be considered.

**Sen. Mitchell:** Hypocrite.

**Sen. The Hon. A. West:** So I do not know who was responsible and present between 2010 and 2015 to bring forward these two amnesties, but they were there. I would remind this Senate and the national listening community that we went through a difficult period in 2020, 2021. In 2022, we began recovering. In 2023, to me, you are now seeing more of a recovery. You are seeing it in the activity that is heightened during the Christmas season, you are seeing it in what is anticipated for Carnival 2024. It was expected in 2023, but 2023 was not the mother of all carnivals like it was anticipated because people were still recovering, and they continue to recover.

So the very Sen. Lutchmedial, who said to us that we should not be giving this amnesty, we should be forcing people to comply with their obligations, when she is talking about the NIS amnesty, in talking on the other hand about property tax and why we should not be imposing property tax on people, say that we need to bear in mind that people may be asset rich but income poor. To me, that is a contradictory statement. If you are saying people are income-poor, then you are recognizing that they may not have the wherewithal to settle their national insurance liability. And why did the national insurance liability develop during the period that we just came out of, to an extent that people are not able to settle it as expeditiously as they should, and to the extent that even if they can settle the NIS liability, they are not able to pay the penalties and interest that attach to them?

It is because, I will remind you that during the COVID period, the Government said, "As the Government, we will continue to employ and pay full salaries to our employees, and we encourage the private sector to the extent that they can, to do the same". And many members of the private sector took that challenge, retained the service of their employees, and continued to pay them. But they continued to do that in an economy that was significantly depressed. So while

they paid the salaries, and we acknowledge that what was done was against the law, they were not able to also find the funds to pay their national insurance contributions and to pay their income tax contributions on the employees that they retained.

Employees who may or may not have been working because businesses were shut down, the economy was moving slowly. So we asked the private sector to bear this burden, and many of them stepped up to the plate and did, but because they did that in the context of a significantly slowed-down and dormant economy, they created liabilities.

Many of them, since the economy has started to pick up, are seeking to settle those liabilities, but they are having difficulty doing that. And in recognition of that, the Government came last year and said, "Let us waive the penalties and interest in respect to both income tax and NIS for these people".

And what we have heard from some of these people and what we have seen more since the procurement legislation came into place, and we are saying to them, you cannot participate in procurement with government offices and government agencies unless you settle all your taxes, we are seeing that people are still trying to catch up. So we are saying this is a final opportunity for you to do that. We are giving you this amnesty to allow you to become up to date with your liabilities. And therefore, to allow you going forward to participate in the wider economy, to make supplies to the Government of Trinidad and Tobago and its various agencies.

There is nothing unreasonable about that. We are trying to say to the citizens of Trinidad and Tobago, when you support the Government as you have done during the COVID period and the people of Trinidad and Tobago, the Government, to the extent that it can, will be reasonable with you. That is the sole reason for the amnesty. It is not to benefit PNM financiers because I read the

legislation. There is nothing in the legislation that refers to anything PNM. It is a general amnesty, and it is available to all.

**Sen. Mitchell:** They are only looking for bacchanal.

**Sen. The Hon. A. West:** So I will ask you to consider the broader picture and accept the fact that the proposed amnesty is more than reasonable. It is for a very limited period. It is not to encourage white collar crime. It really is to provide relief to persons who, during our greatest hour of need, provided relief to our citizens, and what we are doing is seeking to provide them with some support. There is nothing more sinister than that. So I would ask you to accept that provision and support it.

**Sen. Mitchell:** Accept it, Lyder. Accept it. You are a businessman. Yeah, I know, I know.

**Sen. The Hon. A. West:** The next provision that I will treat briefly is the business levy exemption that is being provided in respect of sales income from export sales. Now, in the normal course of things, when an individual earns income, he is allowed to deduct from that income the expenses incurred in producing that income and pay tax at the relevant rate on his net income, so that you know that when somebody is paying income tax, it is because he has a profit off of which he can live. Business levy is different. Business levy is imposed on gross income.

If your margins are high, then chances are even after you pay your business levy, you will have income to live because business levy is on gross income, but if your margins are high, it means that more likely than not, you will have a significant profit. But there are lots of people in Trinidad and Tobago who operate on narrow margins. The narrower your margin is, the more of a burden the business levy is. So that while some people have heard certainly in the other place, and I think here as well, some people are saying this is a mamaguy, business levy



Sen. The Hon. A. West (cont'd)

is only .6 per cent and therefore it is no big deal. But I have dealt with members in the private sector, and one of their biggest complaints since the business levy was operating is that it is a difficult task to bear for persons who are earning small margins on their businesses. And Sen. Lyder, as somebody engaged in the retail gas sector, will tell you that is correct.

**Sen. Mitchell:** Correct.

**Sen. The Hon. A. West:** So that, providing relief from business levy to people like that—he knows, he is nodding—so people like that—is a significant benefit. We are trying to encourage exports, and so one of the ways we are seeking to do that is to introduce this exemption. And I believe that the businessmen, the people whom my colleague, the Minister of Trade and Industry, treats with all the time, will be very appreciative of this effort because it allows them to avoid tax on export sales, unless and until those export sales generate a profit on which they will pay corporation tax.

**Sen. Mitchell:** Yes.

**Sen. The Hon. A. West:** So this is a benefit that people will appreciate. It is reasonable in the context. We are trying to diversify; we are trying to encourage exports, and so again, this is one that I strongly recommend for consideration and approval.

One of the measures that attracted a significant negative reaction, especially from Sen. Lutchmedial, is the relief being provided in respect of the support of educational institutions. And one must wonder why that is.

**Sen. Mitchell:** Shame.

**Sen. The Hon. A. West:** The general consensus in Trinidad and Tobago, and certainly across the Bench, is that the Government must bear sole responsibility for every problem that Trinidad and Tobago faces, and that is just not the way the

world operates. Problems that face society are problems that must have societal solutions.

**Sen. Mitchell:** “Aaahhh.”

**Hon. Senators:** [*Desk thumping*]

**3.05 p.m.**

So, yes, the Government has to bear the main responsibility for education, but why should it be required to bear the sole responsibility for education? We have crime that is affecting all of society, the Government again must bear the main responsibility for solving that, but it cannot be solved by only the Government. Unless the entire society comes together to solve these problems, how we raise our children, how we treat with crime, how we educate our children, we will not succeed in finding workable, long-term, viable solutions. We have to work together. And this measure that treats with giving an incentive for corporate citizens supporting schools is a recognition of the fact that treating with our education system cannot be a government-only problem, it is a whole-of-society problem.

So what are we seeking to do? We are seeking to encourage corporate citizens to contribute to schools. And I would say in response to Sen. Lutchmedial’s very negative and dark interpretation of that being, “Well, you are encouraging people to pay to get your child into a school,” people who are minded to pay to get their children into school, do that already—

**Sen. Mitchell:** Yes. She knows that.

**Sen. The Hon. A. West:**—and principals who are minded to accept that, do that already.

**Sen. Mitchell:** De Coteau.

**Sen. The Hon. A. West:** What we are seeking to do is to encourage people who

have nothing to benefit themselves, to contribute to the development of an education system by making contributions to schools.

Why do we not do it as a whole-of-government approach: the Government gives the incentives, takes the money and distributes it? Because one of the reasons is it is easier to get somebody to contribute when they feel they have a direct influence over what will happen. They want to contribute to the school in their area. They want to contribute to the school that they went to. They want to develop a particular underserved area, for example. They do not want to put the money in the hands of the Government and have the Government distribute it however the Government feels.

It is not that when we do this—if certain schools benefit, it is not that the other schools would be ignored. The Government has identified a pool of funds and will continue to identify a pool of funds to support and develop the education system. So if one school is disadvantaged, the Government can step in and supplement the needs of that school.

**Sen. Mitchell:** As we do.

**Sen. The Hon. A. West:** As we do. And this is not a Trinidad and Tobago approach. If you look at the literature, it shows you that across the world the private sector is either being encouraged or is volunteering to contribute to the development of education systems throughout the world, and you will see the most successful educational systems being those where the private sector is making a significant contribution.

**Sen. Mitchell:** Correct.

**Sen. The Hon. A. West:** There is an article written by the Centre for Economic and Social Studies, September 2020, entitled: “Private and Public Expenditure on Education in India, Trend over last Seven Decades”. That article says that the

public expenditure on schools in 2020 was 4 per cent of GDP. The private sector investment on schools in that same year was 2.5 per cent of GDP; 4 per cent public, 2.5 per cent private, a significant contribution by the private sector.

The article also says that over the last three decades, the relative contribution of the private sector to education in India was increasing vis-à-vis that of the contribution of the public sector. So that is a recognition of the fact that the private sector in India sees to benefit of developing the educational system. So they are significantly contributing to the development of that system and India is reaping the gains of that.

One of the benefits of private sector investment is the private sector foresees the needs of the economy. They are looking to see how they are going to expand their business, what areas they are going to get into, what is the trend. And in investing directly, they can influence how the education systems develops, what we train children in, what kind of support is provided, how mechanized we become in that training. So that when we produce graduates, we produce graduates who are relevant to the very private sector who are contributing to their development.

I went to the University of the West Indies' research award ceremony the other day and they have this trade fair as well, and you can see the quality and depth and breadth of the work being done by the university. So they are producing all of these wonderful products and systems, and so on, and what they are looking for now is to take these things to market. The more private sector gets involved in those things, the easier going from research to market is going to become. We are going to create opportunities for greater export. We are going to create opportunities for greater employment and development and expansion. So private sector involvement in education is not a bad thing. It is not a thing that we should be ashamed of. It is not the Government's attempt to promote corruption in the

education system. It is our attempt to make the education system more robust, more relevant, more equitable, and so, again, I would urge you to support this provision.

Cybersecurity investment tax allowance: Now, another misconception emanating from Sen. Lutchmedial is that this incentive is very reasonable and very relevant, but what sense does it make to only allow it for two years? And that demonstrates a misconception of how tax works, because when one is introducing a new measure into a business like this, a cybersecurity protection measure, it is likely that it will be a capital expense because you have to invest in new equipment or new systems, that kind of thing. So it is a capital expense and therefore it is not deductible for tax purposes.

What this measure is going to do is make that expense deductible for tax purposes, so you recover the expense in the very year that it is incurred and therefore you make the expense more affordable and more palatable. However, going forward, beyond the two years that the Minister has identified in this Bill, during which the relief will be provided—going forward, you will have to incur maintenance costs, and maintenance costs are revenue expenses which can be deducted. So by the end of year two, the special allowance for capital expenditure may no longer be necessary. If it is necessary, it is open to the Minister of Finance to reconsider and say, “Let us extend it.” But for now we are saying, we give people an incentive for two years, that may be sufficient to allow them to put adequate systems in place and thereafter they maintain it and get the deduction, so they are no worse off than they are with the relief.

You will see—you may notice that while the education benefit is uplifted so you are allowed to deduct 150 per cent, not 100 per cent, of the expenditure, in the cyber investment allowance, you are only allowed to deduct the actual expenditure.

Sen. The Hon. A. West (cont'd)

To me, this makes sense because the cyber investment tax allowance is to allow you—to give you an incentive to protect your business. So there is self-interest there and, to me, because there is self-interest, it is reasonable to allow you to deduct only what you spend. In the educational allowance, where we are trying to incentivize you to benefit others, it makes sense to enhance that benefit by making it 150 per cent of the actual expenditure. So, again, I would recommend and promote that.

**Sen. Mitchell:** You have a dissertation in tax law, boy. Listen.

**Sen. The Hon. A. West:** Why are you so miserable?

Sen. Roberts came up with his normal misinformation and gaslighting about Petrotrin making so much foreign exchange and we shut it down, and because of that the economy is in a mess. Nothing could be further from the truth. We have explained Petrotrin and nauseum. Petrotrin was losing money. We were spending foreign exchange every day to purchase crude oil outside of Trinidad and Tobago, to bring it to Trinidad and Tobago to refine it at a loss. How on earth could that be a viable solution that we could continue indefinitely? We could not. We closed down Petrotrin because the people of Trinidad and Tobago could not afford to continue to run it.

While Sen. Lutchmedial may be concerned about the fact that people in Marabella would have been negatively affected—and I am also concerned because I grew up in San Fernando, and I am concerned by the fact that San Fernando is no longer the place that I grew up in, the vibrant, bustling metropolis it was. But we could not continue to maintain those communities at the expense of the national community, so we had to take the tough decision to stop the refinery and restructure. Now we are making foreign exchange out of Petrotrin and Heritage because now we are making profits, now we are earning foreign exchange in

Sen. The Hon. A. West (cont'd)

excess of what we are spending.

**Sen. Mitchell:** Correct.

**Sen. The Hon. A. West:** Do not believe anything that the Senator told you—Sen. Roberts told you in respect of that matter.

**Sen. Mitchell:** “A fairy tale man”.

**Sen. The Hon. A. West:** So what we are seeking to do in respect of the energy sector is to encourage people to invest in the exploration of shallow marine fields because as we become an older oil producer, finding new reserves is becoming more and more difficult so we have to encourage people to continue to invest, and that is what these provisions are seeking do to, to give relief in respect of what is called the windfall tax. Because how a windfall tax operates is that there are essentially two basic types of taxes in the petroleum sector. You pay petroleum profits tax, which is tax in your profits, equivalent to income tax or corporation tax, and then you pay what is called the Supplemental Petroleum Tax.

The Supplemental Petroleum Tax is what is called the windfall tax because it does not kick in until the oil price gets to “X level”—let us say, \$75. And when it gets—so you pay no Supplemental Petroleum Tax while the price of oil is below \$75, but as soon as it hits \$75, you pay a significant amount of tax. So that what the producers have told us is that making investment decisions in this kind of scenario is difficult because if you anticipate that the oil price will hover around the \$75, then you are not likely to want to invest more, because when you invest more and you earn more, the tax kicks in, so it retards investment decisions. We want to remove that disincentive to investment, so we are amending the supplemental petroleum legislation to make investment decisions easier to encourage people to find more oil so that we can benefit from that. So that is essentially the rationale for the Supplemental Petroleum Tax.

I think we have done property tax to death so I do not know that there is anything I want to add on to that. Those are essentially the provisions I wanted to treat with because, cognizant of the President's caution that we avoid tedious repetition, I just wanted to ensure that we understood the measures that we were treating with, what is inspiring the Government to head in that direction to assure you of the fact that all of the measures that we are putting forward are reasonable in the circumstances and designed to create positive results for us all, and to benefit us all, and to ask you to support them. I thank you, Mr. President.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Lyder.

**3.20 p.m.**

**Sen. Damian Lyder:** Thank you, Mr. President. Mr. President, I thank you for this opportunity here this afternoon to contribute towards this Finance Bill and although I am accepting and aware that I am low down on the batting line-up, I am inclined to take your advice, Mr. President, and try to avoid tedious repetition. In fact, Mr. President, I think that my colleagues here today, Sen. Lutchmedial, Sen. Roberts and Sen. Wade Mark did justice in really uncovering all of the shortfalls in this Bill to show the pain and suffering that this Government intends to inflict on many citizens in this country as well as the little meagre handouts and breadcrumbs that they intend to bring to citizens through some of these clauses here today.

And, Mr. President, as I sit here in the Chamber, I reflect on the legislative work that we have done over the last year especially when I see some of the clauses here today. Mr. President, it was in July of this year where this Government called us out, forced us out to come out on this Extraordinary Sitting of Parliament in the middle of an election season, I remember it well, when the Government proceeded to present one of their famous guttings of this procurement



legislation and of course after several exempted wooden ladders later, unusable ladders later, we are here again to once more to bring about a further gutting of this procurement legislation.

And then of course, Mr. President, I remember the budget presentation that was brought by this administration that to me was one of the worst fiscal packages of a lifetime that I have seen, one of the worst presentations of a budget that I have seen. Did nothing for the people, brought nothing to anyone in this country and funny enough we come here today now to confirm and pass some of those measures that were presented in this budget of which not much is expected to benefit citizens in this country.

You see today we are here in this Chamber to debate these eight PNM clauses they will either bring little benefit or that what we have heard today from my colleagues on this side would bring pain and suffering to not only the citizens in this country you know, Mr. President, but especially to those who are marginalized and sit below the poverty line those are the ones who are really going to suffer. And I heard my colleague Sen. Lutchmedial speak about the middle-class or what I call the dwindling middle-class and middle-lower class. So when I look at this clause 3, Mr. President, in this Bill which seeks to amend section 8 (1) of the Income Tax Act to provide a tax exempt:

“A one-time lump sum payment in the sum of four thousand dollars to persons who retired compulsorily, voluntarily with permission or on the grounds of ill-health, for the period 2014 to 2016.”

And, Mr. President, do you know what the irony of it is when I listen to this being presented to this Senate? I look back in 2016, Mr. President, and I remember that famous *Express* article, I think it was on November 1<sup>st</sup>, 2016 and it was entitled:

“ZERO, ZERO, ZERO...final offer from gov't to public sector unions.”

I think it quoted final offer from the Government to public sector unions where the Minister of Finance had stated and quote:

“Our only way forward is fiscal consolidation reducing subsidies and transfers trying to cut back on the expenditure on goods and services. Wage restraint.”

Now, we know it did not end up being zero, zero, zero; zero, zero, two, zero, zero, two. Which is next to nothing, Mr. President when you consider the level of inflation that has happened in this country since 2015.

Mr. President, we see a Government now racing to this Parliament with their backs against the wall losing popularity at the time when an election is looming where they come Christmas time now trying to make up for their sins of zero, zero, two; zero, zero, two. Trying to make up for the statements and the comments that they made to then the unions and to the working class of this country especially the public servants. Mr. President, they are coming here to ask for forgiveness and pray that this meagre settlement of \$4,000 to some 1, 600 or so workers as the Minister indicated would mean that the Government is being charitable, the Government is being kind to these workers. Mr. President, eight years later, and PNM comes here with clause 3 to throw mere breadcrumbs to these 1,600 workers.

Mr. President, now do not get me wrong I am very happy for any small mercies that are given to these citizens who are struggling to survive under this PNM administration and an economy that has fallen and collapsed under this Government. So I am happy for any little blessing that they get, Mr. President, do not get me wrong but you cannot pretend that you have not seen the worst economy in the history of Trinidad and Tobago under this PNM Government, you cannot pretend you have not seen that. And I asked myself the question, what is this clause 3 doing for those thousands, thousands of citizens, I think you said Sen.

Roberts, over one hundred and twenty-something thousand—

**Sen. Roberts:** Twenty-three.

**Sen. D. Lyder:**—who were on the breadline today. Not the 1, 600 that are getting the \$4,000 but what happened to those who are on the breadline today as a result of this Government?

Mr. President, you see this Government here comes in this sort of desperation to bring this level of propaganda and they come to us and say to us, “well, we are going to do this tax-free,” we are doing this tax-free let me take you back to the debate, Mr. President, in the budget when this was stated by the Minister of Finance and I want to quote him because it is important to hear the language being used during this budget debate to understand why I have a problem with this clause here today. See Mr. President, the Minister is on record and quoted by saying listen to the language:

“As a gesture of goodwill... I have decided to make tax”—exemptions of — “this one-time, \$4,000 lump sum payment...”

Mr. President, there is a word in the dictionary for this kind of statement and I am not going to use it to describe the hon. Minister of Finance, lest you stop me for being unparliamentary. But there is a word in the dictionary that speaks to that type of a sentence, you know what that word is Mr. President? It is called “arrogance” that type of statement is arrogant. To say that as a gesture of goodwill I, who have been elected to serve the people I will do so and provide this \$4,000 as a gesture of goodwill let me remind everybody here today and those who are listening to us here today? I want to remind you that every single dollar spent by Government in this country, every single dollar whether it is to pay rent, whether it is to pay for some grant or whether it is give this \$4,000, meagre \$4,000 back pay—it is not any gift from any Minister, this money belongs to the taxpayers of

Trinidad and Tobago, Mr. President. This is taxpayers' money. So to come and say "as a gesture of goodwill" you are being disingenuous to the people of Trinidad and Tobago, Mr. President. It is the duty of the Government to assist those who have been treated unfairly and to ensure that they get a share, a fair of this pie.

So, Mr. President, the PNM Government must not beat their chest on this \$4,000, this meagre \$4,000. The Government wants to believe, Mr. President, also because I heard the hon. Minister of Finance who had the audacity to come here in the budget debate and speak about that they are going to be losing or sacrificing rather, Mr. President, some \$19million to be able to facilitate these 1,600 people, workers. They would have to sacrifice \$19 million, that was the statement that was made, Mr. President. So the Government believes that this massive sacrifice is made out of some love from a politician or from politicians who will get their big salaries at the end of the day, Mr. President.

**Hon. Senators:** *[Interruption]*

**Sen. D. Lyder:** Yes? So it is a big sacrifice, \$19 million. Mr. President, when we think about the more than \$20million that this Government pays in rent. When we think about the \$12million that was spent on a bypass road in Manzanilla that is falling apart by this Government, we hear them crying about having to sacrifice \$19 million for workers in this country, hard workers who have contributed to the building of this economy. When I think, Mr. President, about the \$150 million spent on Skinner Park.

**Hon. Senator:** Beautiful. Beautiful park.

**Sen. D. Lyder:** "Where yuh cyah" play a proper international football game today or even a secondary school game today, total waste of money, that was not a sacrifice, Mr. President. When I think, Mr. President, about the \$90million spent

on a Moruga Agro-Processing plant that is empty today because the Government fails to fill it.

**Sen. Roberts:** It processing oxygen.

**Sen. D. Lyder:** And then they come to spend \$700 million and climbing, on a Phoenix Park Industrial Estate but yet it is a big sacrifice to give \$19 million to people of this country who have fought for this country. Many of them, Mr. President, who are struggling survive today looking for this little pittance to get them through the Christmas season. We must never forget that, Mr. President, because they all called, not for zero, zero, two, zero, zero, two they wanted a fair wage that would represent the increased cost of living in this country from inflation. , Fair pay for fair work, Mr. President, not \$4,000. Mr. President, so the Government is quick to speak about wage restraint and sacrifice but the only thing they are quicker at doing, Mr. President, is how to spend taxpayers' money in the billions on these vanity projects that we see here today. They are quicker to deal with that matter, Mr. President.

But, Mr. President, let us look at what this administration is offering, which they call a big sacrifice that results in citizens getting a \$4,000 back pay and many of these people in this country who are struggling today would be grateful for this. I am grateful that they are getting something. But what is \$4,000 today Mr. President? I listened to Sen. Mark speak about what \$4,000 and Sen, Roberts speak about what \$4,000 could do today, they skirted over the issue. Mr. President, I took the liberty and that is why I said I would speak a little more in detail about things that were not spoken about. But I took the liberty, Mr. President, to do a bit of research to see on Maslow's Hierarchy of Needs which is most important for the average citizen in this country, food, shelter, safety and security, clothing. These are the basic needs, Mr. President, where the average

citizen needs to be able to survive and pay for the basic needs and you giving \$4,000 back pay as gratitude. But let us take a look, Mr. President, I just used a few examples I have a long list but I do not want to take a long list—

**Mr. President:** No need to use any examples. You have been on clause 3 now for quite a number of minutes.

**Sen. D. Lyder:** Yes.

**Mr. President:** I will ask you to move on to any other clauses that you wish to bring new information.

**Sen. D. Lyder:** Right. So, Mr. President, if you will allow me to just wrap up this clause then? Because if I was given the opportunity to go through the list I would have shown you that food inflation has gone from anywhere from 50 to 150 per cent depending on what basic commodity items such as potato, flour, butter, and these things would cost, I would have done that but I take your ruling. But it does not stop there, Mr. President, because we see fuel that has gone up six times, we see hardware gone up, pharmaceuticals gone up. We see that they are coming to increase water and lights.

**Sen. Gopee- Scoon:** Point of Order, 46(1).

**Mr. President:** So 46(1) is the Point of Order as it relates to relevance. But what I have ruled on just a few moments ago was being tedious of your own points. So you have made the point.

**Sen. D. Lyder:** Yes.

**Mr. President:** Move on. Do not go back to it, just move on.

**Sen. D. Lyder:** So thank you, Mr. President. So, Mr. President, I would not go back to the increase in expenditure in all different sectors. So I will just close on this point by saying that what this clause wants to bring to the citizens of this country is at least some small meagre handout for Christmas but the population

must never forget the Government, the PNM Government that gave them zero, zero, two; zero, zero, two versus a United National Congress Government led by Kamla Persad-Bissessar who settled more than 140 wage negotiations, Mr. President.

**Hon. Senators:** [*Desk thumping*]

**Sen. D. Lyder:** The people of this country should never forget that, they must never do that. Mr. President, I move on. Sometimes the truth is painful, Mr. President, it is painful.

Mr. President, when I look at clause 7 of the Bill, I find myself once more here in a very familiar place dealing with a familiar issue with a familiar government that has perpetrated this issue. Mr. President, clause 7 of the Bill proposes that:

“The Public Procurement and Disposal of Public Property Act is amended in section 58A by deleting the words “goods and services” and substituting the words “goods, “goods services and works”.

**3.35 p.m.**

Now, Mr. President, once again the Minister of Finance has come here with this promise to continue gutting the legislation as we saw in the parent Act that gave the Minister these extraordinary powers to exempt whatever he so desires when he wakes up in the morning.

**Hon. Senator:** Oh no.

**Sen. D. Lyder:** Yes. Because every day we see something else coming off. I heard nobody speak about that, but every day we see somebody speak—we see another exemption, another gutting and emasculation of this Public Procurement and Disposal of Public Property Act. We see that. So, Mr. President, once more I have a major concern, the same concern I had with this part of the parent Act

where they now come to seek to make amendments to include the word “works”. It is the same problem that I have with the Act from the last time that we came here to exempt this.

Mr. President, I want to tell you why. I want to tell you. When I read this clause, the concern that leaked out to me and what I started to think about when I read this clause, is a document I had reviewed a time back from the United Nations. I want the opportunity to read this here because it is very pertinent and relevant to systems, to legislation, and to regulation and for us and for any government to promote transparency and accountability in all of their regulations and legislation. So when I read this UN document—

**Hon. Senator:** Quote the document.

**Sen. D. Lyder:** It is the United Nations Office on Drugs and Crime Module of public corruption on Public Sector Corruption. It states and I quote, Mr. President:

“Systematic corruption in the public sector erodes public trust in government institutions” It—“damages policy integrity, and distorts public sector outcomes. It also has a deep-seated negative impact on the public sector in that it leads to self-perpetuating organizational culture of corruption.”

I will come back to that in a second.

“The vested interest of the different actors in the systems make systematic corruption very difficult to fight. It thus becomes necessary to base anti-corruption efforts, as much as possible, on both intrinsic elements in the public sector and on external controls (including laws and regulations)...”

Mr. President, that is what I thought about when I saw this procurement legislation continuing to be emasculated and gutted. The lack of public trust in the Government when citizens of this country see that the laws, the regulations are being gutted, that transparency and accountability, and in this case losing the



ability of the public procurement regulator to chime in to bring about better transparency, to fight against corruption. I looked at this article and take this article seriously, Mr. President.

Mr. President, so why did I pose this here to you today? Because for me every time I have to ask you this. Every time an administration comes to this Parliament with legislation for the sole purpose of watering it down, Mr. President, restricting the oversight of the procurement regulator, how could anyone, Mr. President, on this side here and even on the Independent side, how could anyone support further gutting and emasculation of this Bill, taking away transparency, Mr. President. Mr. President—

**Sen. Gopee-Scoon:** Point of order, 46(1), we discussed all of this in the debate. And 53(1)(b) as well.

**Mr. President:** Okay. So, 46(1) is relevance but 53(1)(b) is tedious repetition. Yes, you yourself have indicated that this has been spoken to before by the Members on your bench. It is not for you go further into it to sort of rehash what has been said. You can glaze over it just to emphasize your point and then move on to another. So now I invite you to move on to another clause because we have heard that argument.

**Sen. D. Lyder:** Yeah. Thank you, Mr. President. Mr. President, I am hoping to continue on this point because there are points that have not been made by anyone on any side here today. There are points that have not been made. For example, Mr. President, no one brought up the fact that we came racing to this Parliament here to deal with a matter and to validate that crime summit that we had in the Hyatt that cost the taxpayers millions of dollars—

**Mr. President:** Senator—Sen. Lyder, I think you are misunderstanding what no one brought up. Just because you use an example does not mean that the premise

of what they have raised before has not been raised. It has been, so there no need to give an example to help what somebody else has already raised. It is still tedious, hence the reason I am saying, another clause, new information.

**Sen. D. Lyder:** What I want to say to you, right?—because this part I have heard nothing coming from either side—right?—on this clause. Mr. President, but the risks that are faced by gutting the legislation, the risks that are faced by Government Members, as well as contractors, because when you remove the oversight of the public procurement regulator you now put people at risk of being pulled into something that they are not a part of because of their position in the Government, and that is a completely new point, Mr. President.

Mr. President, I want to on to another part of the clause. Right? When we look at clause 58A, let me state for the Senate what it states and I quote:

Subject to regulations made under section...

**Mr. President:** What clause is that? 58A?

**Sen. D. Lyder:** Yes.

**Mr. President:** No.

**Sen. D. Lyder:** Sorry. Sorry. Clause 7. Right?

**Mr. President:** Okay.

**Sen. D. Lyder:** We have understand what clause 58A in the parent Act.

**Mr. President:** What section?

**Sen. D. Lyder:** In the parent Act states. All right? 58A. Mr. President, it states:

“Subject to regulations made under section 63, the procurement of goods and services up to one million dollars are exempt from the procurement requirements under this Act.”

Now, Mr. President, let me tell you what is the danger here, because we are now here today including something new which is “works” into this pot of soup,

goods, services and works, Mr. President. Mr. President, it is the same issue that I had when we had debated this a while back when it comes to the potential for corruption coming as a result of this, as well as the misappropriation of taxpayers' funds. So you want to include "works" which can be of any kind. It can be of development works, it can be infrastructure works. This is what you want to include here, and anything that is \$1 million and under, under other "works", is no longer under the purview of the public procurement regulator. Now, I cast no aspersions on anyone on this side or anyone who works in the Government, but if there is somebody unscrupulous that realizes now there is a loophole to take a \$10 million contract and break it down into 11 equal parts, Mr. President, you have \$10 million now that is no longer under the purview of the public procurement regulator, and that is the risk.

**Mr. Imbert:** Point of order. Point of order, 53(1)(b).

**Mr. President:** Yeah. So that was raised by Sen. Mark.

**Sen. Mark:** [*Crosstalk*]

**Mr. President:** Sen. Mark and Minister of Finance. So, I am listening to what you are saying in relation to clause 7 which is procurement regulation, \$1 million exempt adding the word "works" to "goods and services" that was raised by a Senator previous, it was on the Independent Bench in relation to the pitfalls of doing such. Again, tedious repetition. We have gone through all the clauses in the Bill so you really have to focus on bringing something absolutely new. Continue.

**Sen. D. Lyder:** Yes. I will bring something new. I will bring something new. I will not be daunted and shaken by this side, Mr. President. I will bring something new. Okay? So, yes, we understand that we could break down the contracts into 11 equal contracts, no longer under the purview of the procurement regulator, but let me tell you where the risk comes now, Mr. President. Let me tell you where

this risk comes. All right?

You have situations, Mr. President, where there are people in this country who have registered various companies under different names that all provide the same service and level of works and who could now, if you have somebody who is unscrupulous, and I cast no aspersions, who could now come to these 11 broken down contracts that have no oversight of the procurement regulator, so we have to ask who is policing the police, and you could have contractors owning multiple companies going after all of these 10 contracts, 11 contracts valued at \$10 million. That part, Mr. President, no one has spoken about that.

**Mr. President:** You keep confusing giving an example as new information. Giving an example and explaining how it could be broken down is the exact same as saying that the contract can be broken down to bypass what this clause is effectively trying to do. I do not need to hear the example. We understand that. We all understand that, hence the reason new information means exactly that, new information, not an example that has not been said before. Do you have anything new on any clauses in this Bill at this point in time?

**Sen. D. Lyder:** Thank you, Mr. President. Absolutely, Mr. President. Absolutely, Mr. President. I was simply expressing my concerns of the risks to certain people on this side, Mr. President. I have my good colleague the Minister of Works and Transport. Mr. President, he is known as the most honest of his ilk. The most honest man of his ilk, and I trust that he is. I do, but here is where I have a problem for him, here is why I worry about him, Mr. President. I worry about him with this gutting of this legislation here, procurement legislation, I worry for him that in his Ministry there is a number of different state enterprises inside there that are managed by the various directors and public servants, and I worry that when there is no oversight by the public procurement regulator and we have

situations that come up that could bring about corruption, I worry for my colleague, Mr. President.

So, I would hope today as I close on this point, Mr. President, as I close on this point, I cannot support the further gutting of this legislation, not only to protect the taxpayers' money in this country but, Mr. President, it is Christmas time and I have to protect the only one honest man of his ilk on that side, the only one honest man of his ilk, I need to protect him from the possibility of being incriminated in corruption by unscrupulous persons, Mr. President. So that is why I cannot support the further gutting of this legislation. So, Mr. President, with your advice I move on.

Mr. President, I move on to the property tax matter and I know it has been beaten to a frazzle, but I want to bring something else to the fray, Mr. President. You see, I stand in this Senate very sympathetic to the plight of people in this country. A lot has been said about it being the wrong time to bring property tax for anyone, and we heard references coming from the hon. Prime Minister. Sen. Lutchmedial spoke about it, you know. Mr. President, but I want to say something here today. Many of these persons in the middle-income bracket who are on fixed incomes today that have to pay are now being forced to pay this property tax, many of them are faced now with a choice. Because, you see, Mr. President, when you have a fixed income and food has gone up, cost of living has gone up in all different areas we have discussed, Mr. President, you are left with a choice now.

**Mr. President:** Sen. Lyder, the affordability of the property tax has been brought up by several Senators before you. As a matter of fact, it is the only argument against that could be brought up in relation to this clause. So therefore, if you are going to talk about property tax, I am at pains to understand exactly what new you could bring given what is in the Bill. That particular clause is very small, it does

something very specific, and everybody has repeated it for several rounds now. So for you to stand and speak to affordability and what they have to pay and what they do not have to pay, it does not matter how you spin it, it is still tedious repetition of arguments that have gone before. So, I am going to ask you to think very carefully as you move on from that point as to if you truly and really have anything new to bring to the debate at this point in time.

**3.50 p.m.**

**Sen. D. Lyder:** Thank you, Mr. President. Mr. President, you know, the mere fact that we have gotten to this point where all of these things have been beaten out to a frazzle, the point that I can come here now and give you my two cents and my concern about things like property tax, about the inequity of citizens having to pay property tax when commercial properties get away scot-free, Mr. President, at the end of the day I would simply close by saying that at this point in time the United National Congress does not support any form of property tax at this time, especially under this model of the PNM. And I would also say, Mr. President, that I would hope in the Minister's wrap up, because this question was not asked, I would hope in the Minister's wrap up, the Minister can enlighten this Senate and let us know if the assessment on commercial properties has already started and how close are there to the 50 per cent threshold that would ensure that now the Government can also charge property tax to commercial and industrial properties so they can contribute to the same neighbourhoods and environments that they exist in and coexist in with the citizens of this country?

I hope the Minister can enlighten us with that—

**Hon. Senator:** It is irrelevant.

**Sen. D. Lyder:**—because—it is very relevant, Mr. President. If things were spoken, if both sides, Mr. President, spoke about the impact to property tax, and

the fact that residents are the only ones paying it, I am simply asking now if the Minister can be kind in his wrap up to just confirm or deny whether or not property tax on industrial and commercial properties, the assessment has actually started? Where are they in the assessment and how long until they get to that 50 per cent threshold where they can contribute to the infrastructure of the towns and cities of Trinidad and Tobago? We just want to know. The people of Trinidad and Tobago who are at pain now to pay this, they want to know as well. They want to know when their neighbour who is the factory and their next neighbour who is the bar, will also help to fix the “culbot” in front of their road, to fix the drains, the cost for collection of garbage when their trucks mash up the pavements, the roads, create potholes in the area. That is all the citizens want to know, and maybe then there can be some acceptance of something with property tax. But, Mr. President, because I suspect that the process has not even started at this point, I suspect all that is going to be left to be done is for in less than a year or just over a year the United National Congress will have to come, will have to beat the PNM at the polls, and when we win the next election, the UNC is in power, we will scrap the property tax, Mr. President.

**Hon. Senators:** [*Desk thumping*]

**Sen. D. Lyder:** We will scrap it. I hope that was relevant, Mr. President. I hope it was very relevant and brought something new to the table for you. But, so, as I close off, Mr. President, when I look at this Bill and I glance on to the other side, when I look at them it reminds me of that Japanese proverb of the three animals. The ones that they “doh” hear, they “doh” see, they “doh” talk, Mr. President. I see nothing, I hear nothing, I say nothing. Mr. President, this Government when the country called for better wages, the Government said nothing. All they said was 002,002. That is all the Government said. Mr. President, when the civil

society called for more oversight of the public procurement regulation—

**Sen. Gopee-Scoon:** Point of Order, 46(1).

**Mr. President:** So, you are wrapping up, Sen. Lyder, close it off.

**Sen. D. Lyder:** Yes, thank you, Mr. President. So when the civil society called for more transparency after the gutting of the procurement legislation, the Government saw nothing wrong with that. And, Mr. President, when the people of this country cried out loud and are still crying today about the property tax that is coming, the Government has heard nothing.

**Hon. Imbert:** Point of Order.

**Sen. D. Lyder:** I am closing.

**Hon. Imbert:** Repeated infringements of 53(1)(b).

**Mr. President:** Senators. Senators.

**Hon. Imbert:** Repeated infringements.

**Mr. President:** Have a seat, Minister.

**Sen. Mark:** [*Inaudible*]

**Mr. President:** Senator Mark! Senator Mark! Point of Order, Minister of Finance.

**Hon. Imbert:** Repeated infringements of 53(1)(b).

**Mr. President:** So you only have a few more minutes, Sen. Lyder. You have summarized what you have said before, just close it off.

**Sen. D. Lyder:** Mr. President, all I was simply saying is that this Government hears nothing, sees nothing, speaks nothing, does nothing, everything.

**Sen. Nakhid:** Knows nothing.

**Sen. D. Lyder:** Let me tell you, Mr. President, they know nothing. But, Mr. President, we in the United National Congress, we will continue to listen to the cries of the people.



**Sen. Nakhid:** Tell them.

**Sen. D. Lyder:** Mr. President, we will continue to see through the mamaguy of this Government, and we will continue to use our voices to continue to hold this Government to account as we pull towards transparency and accountability in this country. Thank you, Mr. President.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Dr. Richards.

**Sen. Dr. Paul Richards:** Thank you, Mr. President. I think it is actually fortunate I am coming this late in the line-up, so I can be as concise as possible. Merry Christmas everyone, season's greetings, and it is the most wonderful time of the year, and it is also the most exhausting time of the year. I think that is why nerves are so frayed at this point, everyone wants to go home because there is more work waiting at home anyway.

I will confine my contributions and edit them even more given the ruling of the Chair to clauses 2 and 4. And in terms of my commentary in clause 2, while I understand the rationale behind the hon. Minister's provision seeking to amend the National Insurance Act by repealing section 39C and Romans (i) and (ii) in terms of the amnesty the Minister has outlined, my only concern is the Minister has given some data to identify why the Government is seeking to go in in this direction. I think he mentioned, hon. Minister, sorry, he mentioned \$60 million at one point—just over \$90 million at one point and \$100 million in the last amnesty, showing that, well, illustrating that there is some level of success if you measure by the amount of money collected, there is a commensurate effect on that.

And I do not know how many of you know about classical conditioning and Russian neurologist Ivan Pavlov, where there is a dependency syndrome or, sorry, an expectation that may be starting to develop from people who have been

non-compliant because we keep repeating the amnesties though they are bearing some success in terms of generating the returns. But it is not going to change a culture of non-compliance if we continue this way. So there has to be some point at which people who are non-compliant face the penalty of the law, and continuing to do this though it is bearing fruit in terms of collecting the revenue that would have been outstanding, is not going to change a growing culture of non-compliance.

We can also look at the increases in collections after the amnesties as an indication that, well, more and more people will think that, well, they are going to have an amnesty just now, so “ah go hold out”. In addition to the reasons the Minister would have outlined, they may have financial difficulties, they may have auditing and accounting problems, but we run the risk of starting to condition persons to expect the amnesty and so be non-compliant and I do not think that is what we want, people being non-compliant and being in breach of the law. So while I understand there is some success the Minister has identified, we have to be careful by continuing to do these amnesties, that we develop an expectation for more amnesties and a culture of non-compliance moving forward.

I will move straight into clause 4 which I think is a point of contention for many people. Let me start with the manufacturing, and I think it is a noble endeavour aimed at obviously increasing manufacturers at export markets and incentivizing the export of products from Trinidad and Tobago, because that is where we will gain forex which is in scarce supply for many good reasons as outlined. So I have no problem with that once it is managed properly, and it states that manufacturing companies, it seeks to exempt manufacturing companies whose gross receipts fall within 30 per cent tax bracket from business levy charges in respect to—of only export sales, so it actually puts it within a particular parameter of a particular size of business. So there is a kind of balance going on there that I

could appreciate in terms of the smaller businesses are being encouraged to create products for export, and the country will benefit from that in terms of forex and growing our trade balance in our favour, so I think that is commendable.

Moving to clause 4, Roman (ii), which focuses on the corporate sponsorship in the education sector. Now, through you, Mr. President, I will respond to both the Minister of Tourism, Culture and the Arts and the Minister of Public Administration, and their comments, and in response other people's statements. With the greatest of respect, I do not think from what I have heard, people have an issue with the principle of corporate sponsorship in schools. I think most people understand that, and I agree with Minister West that the State cannot and should not be doing it alone, because the country benefits from education, the country benefits from developing the workforce and training the workforce. So from what I have heard, I have not heard anyone have an issue with it in principle because one of the biggest issues facing the education sector is resources.

Denominational schools generally do better because they have more resources, they have stronger PTAs, they generally sometimes have alumni and PTA groups, and alumni groups that contribute more to the resources needed in the school for infrastructure, for equipment, teachers, et cetera. So the principle of it is sound. My concern as has been articulated by others, and I am trying to be careful not to be guilty of tedious repetition but I think is it merely of putting it on the record, is the mechanisms by which it will be audited and managed, because we have seen in the past GATE, for example, and this is a new point I have not heard, which is as noble a provision as one can think. I do not know of any other country in the world that has for the length of time paid for tertiary education of its citizens to develop the workforce. I have scanned, there are bursaries, there are scholarships, but this country, administration after administration has paid for

students to develop tertiary education, their skills and training, and that is commendable. The problem here or the challenge here is managing the systems—and the point I am making is, even GATE was exploited. The State had to take a private institution to court for malfeasance in the GATE programme.

And when these noble intentions are proffered we have to look at our history and put systems in place to close the gap for possible exploitation and corruption. And while I understand in the Bill it states clearly that the principal and/or senior administrator will be responsible for auditing at some level—although it did not state auditing but administering the signing off on the contribution of these sponsors to ensure that, well, works have been—the moneys have come in, works have been completed. I do not know that schools have that competence. I do not know that principals have that competence or senior administrators have that competence. I do not know that principal A, particularly in the private sector, is not going to know company A, and say, “give meh \$400,000”, and the school gets \$200,000 and there is no accountability.

Which Ministry is going to provide the oversight for this in a real sense on the ground? Is it the Ministry of Finance when the company is filing taxes, and that is quite after? Is it the Ministry of Education itself that can do it in a real sense, because the Ministry of Education does it in the state sector schools? But there is a gap here, and we have to recognize there is a gap and put provisions in place to close the gap. Because we do not want the noble intention of the clause to fall prey to corruption, and we know how creative we are. I am being very kind.

Sen. Teemal was extremely polite in the way he put it, and others have raised the point, and I am trying not to belabour the point, but we have to face our realities, and we do not want this provision to fall prey to those sorts of corrupt elements who may exploit the lack of clarity to their own benefit, and the schools

and the students not benefit.

The other issue—and I am going to offer solutions so I do not run afoul of tedious repetition because it was raised before. There are some schools that will naturally get more donations because of their alumnus, because of their proximity to business, because of the communities they are in, and to me one of the issues in the education sector, as we have outlined before, is the inequality, the disparity in resources which translates into disproportionate performance levels. So while we seek to initiate this, \$500,000 worth of equipment, resources, et cetera, is a lot of money, and for one school to get, for example, three or four companies to donate to that school and that school benefits, I think some sort of system should be put in place where these schools can use the money and donate to other schools in the educational district, and/or a school of their choice that they can adopt if they get more than one corporate sponsor in the fiscal, so that the donations are spread to a larger number of schools, because some schools are just naturally more able to raise funds through sponsorship, et cetera.

#### **4.05 p.m.**

I also think we need to put mechanisms in place and be more specific about what it is to be used for and ensure that there are oversight mechanisms to ensure it is not abused. Because again, we have no data, we have been provided with no data on how much schools presently receive in terms of donations, whether it be the state-administered schools, the government-assisted schools or the private schools. This only says, “public and private schools”, which includes—tertiary institutions, in many cases, are privately run institutions.

So we do not know in a real sense, without the accountability mechanisms, what is going to be done with that funding and how the accounting and oversight is going to occur, and I have real concerns about that though I support this principle

and I think the Government needs to be commended for it. In principle, I think it is a very innovative approach to dealing with getting resources into schools which will help the education process in Trinidad and Tobago, but it must also deal with the issue of inequity in the education system, why we are doing it and ensure that we have proper accountability and oversight mechanisms to ensure that people do not exploit the system and initiate corruption.

I would quickly go to (iii) in clause 4, which deals with cybersecurity, investment tax. And, of course, cybersecurity is very much in the mainstream in Trinidad and Tobago in the last couple of months. I want to put on the record, because I had a very—I have the honour to chair the Joint Select Committee on Social Services and Public Administration, and we had a very elucidating, enlightening engagement with the Minister of Digital Transformation last week. And I want to put on the record that very often you do not know that you do not know until someone who knows tell you. And I think Minister Bacchus should be on television every month bringing more awareness to the issues related to cybersecurity—

**Hon. Senators:** [*Desk thumping*]

**Sen. Dr. P. Richards:**—and cyberthreats in the country. Because I left that meeting, and the members, highly enlightened and educated on, one, the potential for the Internet of things in Trinidad and Tobago, but the commensurate threats that we must be aware of. So I think Minister Bacchus needs to be commended—

**Hon. Senators:** [*Desk thumping*]

**Sen. Dr. P. Richards:**—and the information needs to be more consistently disseminated through different portals, because that is only way the country will become cyber-sensitive. What I learnt in that—which I knew before, but it was drilled home by not only Minister Bacchus and his team but also the TT-CSIRT of

the Ministry of National Security, the Cyber Security Incident Response Team, and the cybersecurity Unit in Trinidad and Tobago Police Service.

So we talk a lot about cybercrime in Trinidad and Tobago. There is no cybercrime in Trinidad and Tobago, because there is no cyber law in Trinidad and Tobago. So all this talk about cybercrime and cybercrime, “it cyah ha no crime if it eh ha no law” to prevent it or to codify it. We have Internet-enabled crimes because we do not have cybercrime. So we have to understand that. So while the provisions to widen the awareness and also investment in cybersecurity equipment, monitoring equipment, network equipment, up to a maximum of \$500,000 is noteworthy, while we do that—and Minister Bacchus and the teams were very clear, as much as you can do, people will try to break the law and break the law.

So while we try to protect ourselves as best as we can, there is no way to bring them to prosecution unless it is an Internet-enabled law, for example, fraud that is perpetrated through the Internet. But it is not a cybercrime because we have no cybercrime law. So it is another clarion call for us to get cybercrime law on the books of Trinidad and Tobago to work in conjunction with these types of provisions, because we are so far behind the curve where this is concerned. Again, I only know this because of my interface with Minister Bacchus and the teams from TT-CSIRT and the TT Police Service, and that is why it is so important for the public to understand and become au courant with this information because we are all online and we are all open to risks.

Mr. President, let me just give you a bit of information I was able to get off the Internet, of all places.

**Hon. Senators:** [*Laughter*]

**Sen. Dr. P. Richards:** Where else are you going to get it these days? Through you: “TT-CSIRT”—cybercrime incident report—“Cyber Threat Landscape

2023”—by Daren Dhoray.

And it is off the Internet, *cybersafett.com*, and it is dated October 13, 2023. And it makes some interesting data points. Some of these data points were also shared at the JSC last week. Of course:

“...the top threats categories included:

- Phishing
- Ransomware”—we heard all these terms before.
- “• Insider Threat
- Hacking
- Data Leakage”—all very familiar to us now.

“Total attacks over the period”—public, 83; private, 113.

“• 770 social media reports in 2020

“• 416 social media reports in 2021”.

“Vulnerable systems”—in Trinidad and Tobago—“273

Vulnerabilities detected 5,066

Critical Vulnerabilities 72

High Vulnerabilities 12

Medium Vulnerabilities 189

These vulnerabilities manifested in the form of unsecured public ports particularly used for RDP or VPN,”—we all know about VPNs—“improperly patched operating systems, email (MS Exchange) servers, applications, outdated websites and generally systems that haven’t been updated in a timely manner. For 2023, there has been 5,066 of those detections.”

Here is the startling the information while we are seeking to provide exemptions for investment in the private sector:



“Spam originating from...”—Trinidad and Tobago, and this is where my age is showing now—“3,496”—identified.

But:

“Over the last two years”—between—“(2022 into 2023) there has been almost 22,000,000 SPAM messages originating from Trinidad and Tobago through compromised devices and accounts with a majority of these messages coming from gov.tt and edu.tt domains.”

Is that not astounding?

So, part of the information that was shared also in that exchange last week was that 42, almost 43 per cent, of all attacks in the world are on the governments. So the governments are a greatest risk. We have heard the hon. Attorney General being very candid about the attack in the Office of the Attorney General and Ministry of Legal Affairs. We have heard about the great TSTT debacle and so, yes, cybersecurity is critical, and awareness about and provisions to protect companies from cyberattacks are critical exercises.

My concern about this also—although I will say I support it because I think it is important, and the security and monitoring equipment and network equipment is to be verified and authorized through iGovTT, which is the state agency for doing that. I am ambivalent about it, though I primarily support it, because I think it is an operating cost and Minister Bacchus, through you, Mr. President, indicated that—

**Mr. President:** Minister of Digital Transformation.

**Sen. P. Richards:** Sorry, Minister of Digital Transformation. I beg your pardon, Minister of Digital Transformation, I apologize, indicated that it is not a matter of high cost, and I am paraphrasing here, when talking about systems and solutions to prevent cyberattacks and cyberthreats. It is a matter of getting the right people in

the right jobs, training the right people—and there is a shortage of the right people in the country—and also ensuring that your systems are foolproof all the way through. And there are local companies doing great work.

So I am wondering about this \$500,000, if that is in the realm of what is actually required, and also if we can put further parameters in place to ensure this does what it is supposed to do and evolves as it should, because the Internet of things is always evolving and while we are now doing this, the paradigm has gone ahead three, four generations already and we are presently at risk.

So while I support this, because I think it is moving in the right direction, I think it may need some finessing. And while I am at it, may I add that even though this is important and we can walk and chew gum at the same time, I think to most Trinbagonians, while cyber-threats are—they are aware of it, I think they are more aware and concerned about physical threats. Because you are more than likely to be assaulted or robbed, in their minds, in the average Trinbagonians' minds, than to be the victim of a cyberattack. So I think if we are underwriting the cost through tax exemptions for this—and I know we have in the past put tax exemptions for security equipment, if I am not mistaken, in a budget or two before—

**Sen. Dr. Browne:** [*Inaudible*]

**Sen. Dr. P. Richards:**—in this budget, thank you, Minister of Foreign and CARICOM Affairs, I think that side of it needs also to be looked at again in the context of total security in Trinidad and Tobago. Because while most people will be aware of this, and companies really have to take a more proactive approach in dealing with cybersecurity because it can really affect the population in significant long-term ways, I think the country is really more concerned with physical security for obvious reasons.

So I appreciate the approaches taken here. I have indicated some concerns, which I think are valid concerns, particularly with how this education sponsorship is going to evolve and how it is going to be managed and the oversight mechanisms associated with it because I think the way it is presently crafted, it is wide open to potential corruption, it is wide open to exploitation and we do not want that. Because we know our history in Trinidad and Tobago, we have to put provisions in place to protect against what has happened in the past or we would keep making the same mistakes over and over and over. And I also appreciate the fact that we are looking more, and bringing into the public domain, more conversations about cybersecurity because we need to.

And with those few words, Mr. President, I thank you.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Vieira.

**Hon. Senators:** [*Desk thumping*]

**Sen. Anthony Vieira SC:** Thank you, Mr. President. Mr. President, initially I was not planning to speak. The plan was just to settle an amendment to delete clause 2 of the Bill and to treat with the matter at committee stage. But then I was reminded that this is a money Bill and as such, it is outside my ability to make any amendments or to vote on it, and I would say a little bit more on that in a while.

For now, while I see several provisions in the Bill worthy of support, there is at least one provision that gives me pause. In fact, it is a provision I am very much against, and that provision is at clause 2, which relates to the extended tax amnesty for non-compliant employers in respect of their NIB contributions. And I know much has been said, I will try to keep it brief.

So, once again, instead of requiring the NIB to up its game; instead of requiring delinquent employers to exercise discipline, honesty and to show good

faith in meeting their legal and financial obligations under the law; instead of encouraging a culture of compliance, we continue to enable. In fact, we reward delinquent employers. But as it is a money Bill, there is nothing I can do about it.

Tax amnesties, while designed to encourage voluntary compliance, can be abused and when they are being implemented for the wrong reasons or for misguided reasons, where businesses are able to exploit amnesties when we legitimize non-compliance, we are in fact allowing wrongdoers to short-change their employees, to short change the NIB without facing consequences. That, in my view, is abuse that is improper and it is harmful.

Even at its highest, and assuming that the provision is well intentioned, I believe the approach is misguided. Because instead of addressing the systemic issues and the inefficiencies, which obviously plagued the NIB, instead of tackling the substantive issues, we continue to lower the bar. Here we continue to prop up an inefficient National Insurance System. Apart from giving defaulters an undeserved “bligh”, I believe this is going to undermine collection efforts. And further, when one recognizes that government and state enterprises are among the biggest defaulters, any suggestion that this is going to bring in millions of dollars, I believe that is highly questionable.

**4.20 p.m.**

When employers use employee deductions and not remit, it is misappropriation. And last, but not least, what about ongoing legal court cases? Are we under-mining the NIB in respect of those cases where they may have actually taken delinquent employers to court? Where does this legislation leave those cases? As I see it, if we fail to engage in meaningful reform, if we fail to protect the contributions and rights of employees, we are eroding the overall tax base, and we are under-mining the national insurance system and there is nothing I can do about

it, because as this is a money Bill it is a fait accompli.

How can we talk seriously about tackling crime money, laundering and corruption when we legitimize weak governance and a lack of fairness and transparency? The belief, the hope that delinquent employers will use this respite, this waiver of all penalties and interest with a determination to do better, that is magical thinking. That is misguided in fact, it is dangerous thinking. The NIB must get better at negotiating settlement and enforcing settlement in getting delinquent employers to pay their outstanding debits and interest through the use of schedule payments and improving their processes and procedures.

In closing, I just want to draw attention to and to make some observations about what strikes me as an artful but an objectionable bit of gamesmanship in the way this legislation has been crafted and brought. Section 65 of the Constitution and article 57 of the Standing Orders prohibit me from making any amendments to this Bill which purports to be a money Bill. And even though strictly speaking, when you look at some of the clauses in the Bill, to my mind they are not really supposed to be or should be in a money Bill. And it tightly recognizes that by referring to it as “other related matters”. Yet, because they are embedded in a money Bill, those clauses escape our ability to amend. They in fact are immune from senatorial intervention. I feel I have been played. I feel I have been surreptitiously been outmanoeuvred by being denied the opportunity to make important contributions on this legislation. Senators are supposed to participate in the process of making and passing laws. We are supposed to review, debate and vote on proposed legislation. When folly is being imposed on us and we cannot do nothing about it, it does not go down well. That is not how laws should be passed and what we see here today, I sincerely hope will not become the norm. I thank you.

**Hon. Members:** [*Desk thumping*]

**Mr. President:** Sen. Nakhid.

**Hon. Members:** [*Desk thumping*]

**Sen. David Nakhid:** In the name of God, the most gracious, the most merciful. Mr. President, I too like my colleague Sen. Vieira had no intentions to speak, not because of fear of tedious repetition, because of disgust of how some of that side treat with flippancy the idea that \$100 of property tax a month should mean nothing. Blissfully or ignorantly unaware of that \$100 per month, 1,200 per year, how that impacts to lives of people in Trou Macaque, Beetham, the Zone in Tunapuna. Yes, we are fed up, tedious repetition of letting you know how people are suffering in this country under your Government.

**Hon. Members:** [*Desk thumping*]

**Sen. D. Nakhid:** Tedious to you, but not tedious to them. They feel, that is what our colleagues have said. There cannot be no tedious repetition in that. It is a reality and a stark one at that. So when I notice the laughter, snide remarks, I have to speak.

And not to be tedious in repetition, when we have to look at the number and to why because we have heard—yes why does this Government now introduce property tax at this time because we know people are suffering, but nobody said exactly why and I will tell you why this

Government has introduced property tax at this time. And it is a political model. In the London School of Economics in 2017 by J. Sheehy-Skeffington, 79 pages long, as to a model that speaks accurately to how this Government operates and why they would introduce property tax at this time when people are suffering in unbelievable measures, unbelievable measures. Not living in day-to-day as we use to say, not living meal-to-meal and that had to do with a model of scarcity,

dependence and poverty.

This Government without any empathy, they are determined to make resources as scarce as possible in the pockets of the poor and disadvantaged. There can be no other reason Mr. President. Subsidies as we have heard has been raised, people cannot go to the pumps, people who normally come out of the ghetto every Sunday just to take their children to Maracas or Las Cuevas, you know how important that is to the mental health of people who normally cannot go out of the ghetto. Only from school to home, looking for a life. Is that laughable? Is that— seems to make a remark about it. Yes, funny to you, Minister of Tourism.

**Sen. Dr. Browne:** Mr. President, Point of Order, Standing Order 46(1).

**Mr. President:** So how are Standing Orders to be raised, so that I can hear it in clarity and then rule. The Standing Order is 46(1) as it relates to relevance. You are speaking towards the clause as it relates to property tax, you spoke to the model and why which a new line which I am listening to. Just be careful and keep it tight.

**Sen. D. Nakhid:** Guided Mr. President, and you do not deserve, maybe, my outburst, because you have indeed in my opinion raised the bar in your time as Mr. President and I commend you.

**Hon. Members:** [*Desk thumping*]

**Sen. D. Nakhid:** That model I speak to, it has been prudent in that exposé by J. Sheehy-Skeffington that when people do not have money in their pockets they become dependent, and we know how much this Government loves to have their constituents dependent. We know how they love to make sure that they have to keep coming back to them, and that dependency, it disfranchises people. It makes them poor, it creates poverty, and I will be very brief because this the point no one has made, scarcity leads to dependence, leads to poverty. And what does that lead

to? Obeisance of the status quo and that is what this Government is all about. Obeisance of the status quo and no one made that point Mr. President. And that is why I had to get up and speak and I will end with is this quote from Marcel Proust:

“Illness is the doctor... we pay most heed; to kindness” and compassion “we make” promises to “pain we obey”.

And that embodies the whole ethos of this corrupt and wicked PNM Government and I thank you Mr. President.

**Hon. Members:** [*Desk thumping*]

**Mr. President:** Minister of Finance.

**4.30 p.m.**

**The Minister of Finance (Hon. Colm Imbert):** Mr. President, in response to the last speaker, the increase in the minimum wage which will take effect on January 1<sup>st</sup>, 2024, as a result of the notice of the proposed Minimum Wages Order 2023 which was published as Legal Notice 373 of 2023 in accordance with the Minimum Wages Act, that increase in the minimum wage will take effect in less than two weeks will put into the pocket of a minimum wage worker—I am using the example of a security guard—an additional \$13,104 per annum. Let me repeat that. The Minimum Wages Order increasing the minimum wage to \$20.50 per hour will put into the pocket of a minimum wage security guard \$13,104 per year.

**Hon. Senators:** [*Desk thumping*]

**Hon. C. Imbert:** That takes effect in—today is the 19<sup>th</sup>, that takes effect in 12 days and property tax of \$100 a month, when I went to school—[*Interruption*] Mr. President, I did not say a word when they were talking.

**Mr. President:** Have a seat, have a seat.

**Hon. Senators:** [*Continuous interruption*]

**Mr. President:** No. Members, Members, silence. This is the wrap-up, allow the



Minister of Finance to contribute in silence. Continue, Minister of Finance.

**Hon. C. Imbert:** Thank you, Mr. President. When the three main offenders, Sen. Nakhid, Sen. Roberts and Senator—

**Hon. Senators:** [*Continuous interruption*]

**Mr. President:** Minister, have a seat. Sen. Roberts, do not ever, ever—

**Hon. Senators:** [*Continuous interruption*]

**Mr. President:** Sen. Nakhid and Sen. Roberts, I am speaking, I am on my legs. Do not ever have that outburst in this Chamber again. I am never going to raise to my legs to have to indicate that again. From this day forward until the end of this Twelfth Parliament, I would just take action if I ever hear such an outburst again. I am going to repeat myself. I want to hear nothing from no one but the Minister of Finance until he has completed his wrap up. Minister of Finance.

**Hon. C. Imbert:** Thank you, Mr. President and for those who are watching on television, it is necessary to state the facts. When the three hon. Senators opposite were screaming, I said nothing and therefore I would expect that they would say nothing when I reply.

I want to repeat that a minimum wage security guard will receive an additional income tax free because they are not subjected to tax of \$13,104 per year and that person may be called upon to pay property tax of \$1,200 per year and therefore they are ahead of the game by \$12,000 per year.

**Hon. Senators:** [*Desk thumping*]

**Hon. C. Imbert:** In addition, as Minister of Finance, on behalf of the Government over the eight last years, we have systemically increased the personal allowance from \$5,000 a month to \$6,000 a month to \$7,000 a month to \$7,500 a month, creating an additional tax-exempt allowance of \$30,000 per year—

**Hon. Senators:** [*Desk thumping*]

**Hon. C. Imbert:**—which is equivalent to an additional \$7,500 per year in the pockets of taxpayers at the lowest end of the spectrum, and therefore these facts must counteract the propaganda uttered by the Members opposite. It must counteract the propaganda.

But moving on. There was an interesting comment made by Sen. Mark, who knows better, but I will caution Members that they have to be very careful in taking lead from Sen. Mark's utterances because—

**Sen. Dr. Browne:** Beware.

**Hon. C. Imbert:** Yes, beware. Because Sen. Mark said:

I want to serve notice on the Senate that this abuse of the omnibus process will be challenged. A finance Bill is supposed to accomplish the measures announced in the budget statement. However, efforts are being made to address matters not raised in the budget statement.

And he said it in his usually powerful delivery, a former presiding officer who knows better and it is necessary now to read the Constitution:

“In sections 63, 64 and 65...”

The Constitution defines a:

“‘Money Bill’...”—as—“a public Bill...in the opinion of the Speaker...”  
 —not anybody else's opinion.

“...which...contains only provisions dealing with all or any of the following matters, namely:

- (a) the imposition, repeal, remission, alteration or regulation of taxation;
- (b) the imposition, for the payment of debt or other financial purposes, of charges on public money or the variation or repeal of any such charges;
- (c) the grant of money to the State or to any authority or person, or the variation or revocation of any such grant;

- (d) the appropriation, receipt, custody, investment, issue or audit of accounts of public money;
- (e) the raising or guarantee of any loan or the repayment thereof, or the establishment, alteration, administration or abolition of any sinking fund provided in connection with any such loan; or”

And this is section 66(f):

“(f) subordinate matters incidental to any of the matters referred to in this subsection.”

And the Sen. Mark knows therefore that a finance Bill is always an omnibus Bill and therefore cannot be an abuse, yet he would come into this Parliament and mislead new Senators who regrettably might listen to him. So I think it was necessary for me to make that point. Every time Sen. Mark screams, it does not mean that he is making sense, it does not mean that he is speaking the truth. It does not mean that and that is all I would have to say about Sen. Mark's contribution.

**Hon. Senators:** [*Desk thumping*]

**Hon. C. Imbert:** His contribution is a rejection of what is in the Constitution of Trinidad and Tobago; a rejection of the Constitution.

Let me move on now to other contributions which had more substantive matters. Let me deal with Sen. Teemal. Sen. Teemal asked that we include partnerships among the entities that could benefit from the allowance. I certainly think that is an interesting proposal. I would certainly give an assurance that on the next occasion we are amending clause 10X, I would certainly give serious consideration to that. It is not just partnerships, it is joint ventures and other commercial entities as Sen. Vieira had regaled us with the other day, the plethora of commercial entities. So it is not just limited liability companies and so on. So

certainly, and I agree, a partnership, as Sen. Vieira told us, is a group which is assembled for profit. Let me put it as simple as that, a group of people come together to do business for profit and certainly there would be partnerships, particularly professional firms. I understand where you are coming from, Sen. Teemal.

Sen. Teemal was a little concerned about the certification being done by the principal. Well, the fact of the matter is—and his concern flown from a view that the principal would be involved in the exercise and therefore might not be an impartial arbiter. But that is quite commonplace. It is quite common that you would have somebody involved in a process that has to certify it. I mean I could even give you a reference in construction. An engineer is involved in supervising construction and then certifies it.

So that, do not believe for a minute that that is the end of it. The Inland Revenue has the power of audit, the principal's certification is not the last say on the matter. If information comes to the Board of Inland Revenue or if the documentation that is submitted appears to be suspicious, then the Board of Inland Revenue can override any certification by the principal. That is the simply a step in the process. But I do think that you have to make these things simple and I do think it is a good solution at this point in time to let the principal or the senior administrator certify and then they would be responsible if they, for example, provide a false document, they might be liable to some charges, if it was a statutory declaration for example. So that, I think at this case, it is a good solution to that.

I know that Sen. Teemal has something with the public procurement amendments. *[Laughter]* If Sen. Teemal did not complain about public procurement amendments, I would think he was having a bad day. *[Laughter]* So that I am aware. But the fact of the matter is that when we debated this, I did not

hide anything. I spoke about small contractors. I was firm in my belief that after we finished debating the amendment that allowed simplified procurement—and I want to correct misinformation coming from the Lower Bench as usual. It is not that there is no regulation of the award of contracts below a million, that is a fallacy, that is a fiction. It is not that. There are simplified procurement procedures and it is subject to regulations which I do not have any control over. We in fact amended the Bill to say that it has to be on the recommendation of the regulator or on my initiative with the agreement. So I am not going to make up these simplified procurement procedures for awards of contract below \$1 million, it is going to be done in consultation with the regulator and we have been having some deep discussions on this as to how far should we go in the simplification process. Should you require a little contractor to register on the registry, go through prequalification as now occurs, or can you allow them to be awarded a contract and then the onus is on them after a period of time to register, you know, post facto.

So the point is that we debated this at length. I did not hide that I was referring to small contractors. We had just run into an obstacle where the lawyers at OPR have said that in their opinion, goods and services cannot comply to construction and therefore I am just dealing with an issue, I do not want legal challenges. That is what this is all about. But I do not think it is appropriate to revive arguments every time we deal with an amendment which is simply correcting a lacuna. I just do not think so, that is my personal opinion.

So moving on. Sen. Vieira said that the NIS amnesty was a folly and my friends today have used some strong language, my two friends, [*Laughter*] Sen. Vieira and Sen. Teemal.

**Sen. Dr. Browne:** [*Interruption*]

**Hon. C. Imbert:** “Ah tell yuh.” Strong language. I do not think it is a folly to give one final amnesty for national insurance because I do not think many people understand how difficult it is to administer the Public Procurement Act. You have public servants in this country now who have just frozen because they have interpreted the law to mean that if they make a mistake in procurement, they are going to jail. Permanent Secretaries are of that view, that if they do not go through a long and torturous process of evaluation and assessment and comparison and something that could take two weeks in the past is now taking six months because of this fear among public servants. I do not think people understand what the public procurement law has done.

And the fact of the matter is this is not anything new. If you look at every single country in the world where public procurement legislation has been enacted, in the first year or two, there is a significant drop in the Public Sector Investment Programme. I used the example of Jamaica. They had a 25 per cent decrease in their Development Programme the year after they brought in their procurement regulator; a 25 per cent decrease because people are simply afraid.

So that, you now have a situation where many people cannot qualify to deliver goods and services, little people, food, little caterers cannot meet the requirements. They may have found themselves missing one or two national insurance payments seven years ago and they go to get their compliance certificate and the person says, “Oh, yuh missed a payment seven years ago and with penalties and interest, that is now \$10,000” and they cannot manage it.

**4.45 p.m.**

So a lot of these arguments, with respect, I would call them academic. You are not dealing with reality, and the whole purpose of this amnesty, it is not fallacious. It is to give small contractors and suppliers one last chance, one last

chance to meet their national insurance obligations so that they can qualify to provide goods and services to the Government and public bodies.

You see, what people do not understand or some people do not understand, because some do, is that for years there were insufficient public law elements in our procurement regime and there are many examples of decisions of both the High Court and the Court of Appeal. The NH case is quite famous with respect to the Customs building, I believe. And then there is the case of the interchange, where Justice Mohammed gave a decision some years ago and all the judges came to the conclusion there were insufficient public law elements within our public procurement regime to allow the intervention of the court.

The court cannot step in the shoes of the persons who are evaluating the tenders and awarding the contract. “But all ah dat change, all ah dat done.” Because not only do we now have sufficient public law elements, we now have a public law where public procurement can now be challenged ad infinitum; you challenge the regulator. Then you go to the appeal board, then you go to the High Court, then you go to the Court of Appeal, then you can go to the Privy Council. That was not there before; that is there now. So anybody who is aggrieved that they were not allowed to tender, or they were treated unfairly, or somebody else was allowed to tender while they were discriminated against, can now go through this entire legal system, this dispute system. And, therefore, it is not a folly, respectfully, to allow little people one last chance. Pay your national insurance so that you could qualify to tender for goods and services for public bodies. So I respectfully disagree with Sen. Vieira’s contribution with respect to the amnesty.

Yes, I know all the arguments. There is a definite argument, it is a strong argument that the more amnesties you give, as Sen. Richards has made the point, I mean, the textbooks are replete with learning on this. The more amnesties you

give, the more people will feel that you are going to give another amnesty and, therefore, they will not pay their taxes and not bid. That is true, but this one is specific. This is not a broad brush. This is not, “ah get up one morning and ah feel ah want to give a amnesty”; it is not. It is because of the myriad of complaints I have received as Minister of Finance, as the named Minister in the public procurement legislation, that people just cannot qualify and they missed the last amnesty and they are begging for an opportunity.

So, therefore, you have to be practical and realistic. Yes, you are right, we should stop giving amnesties; it is true because it encourages non-compliance. But then we live in the real world, so we need to have compassion. Okay? So that is what this is all about, it is compassion.

So let me move on to another contribution. Well, Sen. Lutchmedial had to make me laugh. The most amount of people who have written me asking me to assist them with the lacuna in the law, with respect to the last national insurance amnesty are UNC supporters. The most amount who have written me letters, complaining that they were not able to benefit from the last amnesty on national insurance contributions, because they had paid their contributions before the July 1<sup>st</sup> commencement of that amnesty and, therefore did not qualify, is UNC. But Sen. Lutchmedial in typical style has to say we are trying to help “some PNM”. The problem with this as well, this is not ad hominem legislation, and Sen. Lutchmedial knows that. And the thing is, they have a group with them, Opposition personalities—

**Hon. Senators:** [*Crosstalk*]

**Mr. President:** Okay. If you want to respond to the Minister, ask him to give way or raise a point of order. Continue, Minister.

**Hon. C. Imbert:** Yes. As I said, Mr. President, this is not ad hominem



legislation. This is not targeted at any specific group or individual. It is not targeted at any specific company or individual. This is an open amnesty from now until the 31<sup>st</sup> of January. If I were to make the mistake and follow that mischievous advice from Sen. Lutchmedial and make it ad hominem, and make it specific to a particular person, or entity, or group, that Senator would be in the usual group of Opposition parliamentarians who try to take me to court every week. There is no way I am going to fall for that. I cannot make ad hominem legislation as Sen. Lutchmedial is urging me to do. “Ah was not born yesterday, and ah have plenty court clothes, and I have been in court now for 25 years. So ah know bout dat. Cah ketch me wit dat.”

So let us move on now. Let me see, the contribution of Sen. Maharaj. Sen. Maharaj—I mean, how do I describe this? I had a kind of off record conversation with Sen. Maharaj, but there was nothing secret or sinister in it so. As Minister of Finance I am always challenged to implement provisions to make sure things are done properly. As Minister of Finance, yes, I recommend policy. The Cabinet reviews my recommendations. The Cabinet either agrees or disagrees with my policy recommendations with respect to fiscal measures. But something such as the Minister of Finance getting involved in trying to regulate how schools will access this tax allowance, that is not the job of the Minister of Finance. There are a lot of things that are not the job of the Minister of Finance. It is my job to make the financial legislation. It is the job of other agencies to implement. I will speak to the Minister of Education.

I know Sen. Teemal made a similar point; I will. I know that the Minister of Education is assembling a team to make sure that this tax allowance for enhancement of schools is used for the benefit of everyone. And then Sen. Maharaj made a point that information and communication is key because some

people do not even know the allowances that are available to them. Some schools may not even know. And then a very interesting comment made to me was that, you know, some businessmen might contribute to a school in order to use the school as a forum to promote their products. So you might find a businessman has a particular product line, they make a contribution to a school to air condition the auditorium, and then ask the principal, "Could I have permission to come and talk to your students"? And then they come, they come in to promote all their products and asking everybody to buy their products. I mean, all of these things happen, but you cannot reject an allowance for that reason. But I will speak to the Minister of Education to see if there can be as comprehensive communication as possible to principals and administrators with respect to the way in which this tax allowance is managed.

I heard some other comments about the allowance on cybersecurity. I heard all sorts of comments about foreign exchange. I had to look at the Bill about three times and see where in this Bill there was any reference to foreign exchange. Of course, there was none, but I saw Sen. Mark fulminating about not being able to get more than a couple hundred US dollars in the bank, and then the usual complaints about the 1 per cent and the financing. I was struggling going through the Bill.

Somebody spoke about necromancy? Thank God I was not here for that. But the fact of the matter is that I went through this thing and I am looking at an allowance for people who make donations to help schools, an allowance to companies that invest in cybersecurity, shallow water marine producers, and so on, and the national insurance amendments, and I am there struggling to try and figure out how did foreign exchange come into that? And then when I was told about necromancy, that some Senator was obsessed with the dead, or something like that,

I was just confused. I am confused. I mean, it seems to me that Hon. Senators on the lower Bench, it is now routine, that when we come into Parliament to debate these Bills, what we are going to hear is, “election coming soon, time fuh all yuh tuh go, their leader is the best thing since sliced bread, PNM is de worst, people suffering, the economy has crashed, and so on, and so on”. It is best I just come and play a tape recorder, Mr .President. Just hand “all ah dem, all six ah dem ah tape recorder and say press de button”. Because it is the same thing over and over. There is no substance in the contributions, none whatsoever, no substance.

And as I said in the other House, why object to this Bill? The first clause is a benefit. Which employer—I am struggling to figure out who is the audience of Hon. Members on the lower Bench like Sen. Lutchmedial? Who is that Hon. Senator’s audience? Which UNC businessman is opposed to an amnesty on national insurance? “Ah doh know. Ah doubt none.” I suspect they will be the first to line up. Which school is opposed to businessmen contributing and getting a tax allowance to enhance a school? None! Which company would not be encouraged to invest in cybersecurity?

You know, we have done investments and we have encouraged people to invest in CCTV camera systems. We have systematically over the years, because this is an idea that has been around for a long time since my predecessors were in office in finance, and there were some, I have to call them, errors in the law. And we systematically corrected all of them. So, now you can bring in an entire CCTV camera system, which involves the cameras, the DVR and all of the fittings, and so on, and enjoy tax-free status on that, or you could bring in a camera on its own, or you could bring in a DVR on its own, or you could bring in accessories associated with a CCTV camera system on its own, and enjoy waiver from all taxes on that. And there has been a tremendous increase since we introduced that tax allowance

for CCTV camera systems. There has been a tremendous increase in the importation of closed-circuit TV systems by private businesses and by individuals. It is a tax incentive that has worked. I cannot say that all worked. I cannot say all work. "Some work, some doh work." I am certain this tax incentive for schools will work. I am certain we are going to see many businesses and schools taking advantage of that tax allowance. I cannot speak for others and that is the point I am making; that this is a whole of government thing. And while I as Minister will bring the policy, it is not my direct responsibility to implement it. So, I would suggest Senators reach out to the line Ministers who have responsibility.

So, the allowance for schools is a benefit; allowance for cybersecurity is a benefit; the allowance for small shallow marine area producers, the increase in the threshold for SPT is a benefit; the sustainable incentive allowance is a benefit; the waiver of property tax until December 31, 2023, is a big benefit. And, therefore, I am confused as to why there is opposition to the clauses in this Bill. There is nothing onerous. There is nothing adverse. There is nothing sinister. There is nothing terrible. There is nothing horrible. There is nothing awful. This is all good and what is right and proper.

**Hon. Senators:** [*Desk thumping*]

**Hon. C. Imbert:** So why would anybody oppose this? I beg to move.

**Hon. Senators:** [*Desk thumping*]

**5.00 p.m.**

*Question put and agreed to.*

*Bill accordingly read a second time.*

**Hon. C. Imbert:** Mr. President, in accordance with standing Order 57(2), I beg to move that a Bill entitled an Act to make provisions for a financial nature and other related matters not be committed to a committee of the whole Senate.

*Question put and agreed to.*

*Question put and agreed to:* That the Bill be read a third time.

*Bill accordingly read the third time and passed.*

### **ADJOURNMENT**

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne):** Mr. President, I beg to move that this Senate do now adjourn to a date to be fixed.

**Mr. President:** Hon. Senators, before I put the question on the adjournment, leave has been granted for two matters to be raised on the Motion on the Adjournment of the Senate. Sen. Dr. Richards.

### **Operations of ELDAMO (Status of)**

**Sen. Dr. Paul Richards:** Thank you, Mr. President. I raise the matter on the adjournment for the need of the Minister of Works and Transport to explain the status of the ELDAMO service for persons with disabilities, which has not been operational for some time, facing significant hardships on these persons.

Mr. President, around the globe, there is an estimated 1.3 billion people who experience a significant disability, representing about 16 per cent of the global population or one in six of us. In Trinidad and Tobago, depending on the source you quote, that number ranges from between 80,000 to 120,000 in our 1.4 million people—our population, and various categories of disabilities.

Some persons with disabilities die up to 20 years earlier than those without disabilities because of health inequities arising from unfair conditions and discrimination. Some persons with disabilities have twice the risk of developing conditions, including depression—because of environmental conditions—asthma, diabetes, stroke. Some persons with disabilities face inaccessible and unaffordable

transportation 15 times more difficult than those who are without disabilities. PTSC, to my knowledge, depending on an average, gets about 3 to \$400 million a year and there was an ELDAMO service, specifically for persons with disabilities operating, which was pretty well utilized.

It is no secret that I am a strong advocate for persons with disabilities in Trinidad and Tobago, and I have been working with the Law Association and the disability community in terms of consultations recently, at which many people reached out to me and came up to me asking about this ELDAMO service, which has been either totally eradicated or significantly curtailed, putting so much stress on the community, in particular persons who are wheelchair-bound and persons with other categories of disabilities, which worked quite well and was well appreciated by this community.

So the question, in short, is for the Minister to provide an update on the ELDAMO service. Why it has been reduced or eradicated? And what is the status of it being reinstated? Thank you so much.

**Mr. President:** Minister in the Ministry of Works and Transport.

**Hon. Senators:** [*Desk thumping*]

**The Minister in the Ministry of Works and Transport (Sen. The Hon. Richie Sookhai):** Mr. President, I thank you and I thank the hon. Senator for this question concerning this Motion brought, concerning the ELDAMO system.

Mr. President, the Motion brought today is to establish the need for the Ministry of Works and Transport to explain the status of the ELDAMO services for persons with disabilities, which has not been operational, as claimed by the hon. Senator.

**5.05 p.m.**

Let me just give a brief history of the ELDAMO service. The ELDAMO service

(Status of)

Sen. The Hon. R. Sookhai (cont'd)

was launched in Trinidad and Tobago with specialized buses to service this community. The buses are equipped with special features such as wheelchair lifting platforms with an automatic and manual lifting system, fully air-conditioned, and equipped to carry eight persons, three wheelchair positions. Additionally, 25 fixed-route buses within the PTSC current fleet are accessed and are outfitted to be able to carry persons as such in terms of disabilities.

Mr. President, currently the system is in operation both in San Fernando and in Port of Spain. As Minister, guided by my hon. line Minister, I visited both the San Fernando facility and Port of Spain facility and can assure that we do have buses that are capable and are able to be able to fulfil the services that are needed by the elderly and the differently-abled. As well as we work closely with the Ministry of Social Development and Family Services to be able to have an access to the data for these individuals who are accessing these services supplied by PTSC.

I will say, Mr. President, that over time with aging fleet, the Ministry understands the need for upgrade and we are currently in the process of procuring 300 new buses, of which they will be equipped to handle such specialized services.

**Hon. Senator:** *[Interruption]*

**Sen. The Hon. R. Sookhai:** I think we have about—how operational right now? In San Fernando, and what I saw for my fact is that we have about four operational in San Fernando, and three operational in Port of Spain area. That gives it—that even in Tobago when I last visited we had about two operational in Tobago. So currently right now we understand that there are some issues because of the ageing fleet, we are in the process of trying to rehabilitate and reinvigorate the system along with the Ministry of Social Development and Family Services so that we

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Sen. The Hon. R. Sookhai (cont'd)

could come up with a stronger and more efficient service for those who are differently-abled and ageing individuals. I thank you, Mr. President.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Mark.

### **Privatization of TSTT's Assets**

#### **(Government to Confirm or Deny)**

**Sen. Wade Mark:** Thank you, Mr. President. Mr. President, there is need for the Government to confirm or deny any decision to privatize the assets of TSTT to a group of private investors. Mr. President, it is going into nine years, as we speak, since the Telecommunications Authority of Trinidad and Tobago directed Cable & Wireless to divest its shareholdings in TSTT, which amounts to 49 per cent. Because this company is in total conflict with TSTT and the company I refer to is Columbus Communications/Cable & Wireless/Global Liberty, I think is the name of the company—Liberty Global.

I would like to call on Mr. Gilbert Peterson who is the Chairman—he is a Senior Counsel and Chairman of TATT, and who happens to live next to his Prime Minister in Inez Gate in Tobago.

**Hon. Senator:** Really?

**Sen. Wade Mark:** I would like this gentleman, this Senior Counsel to tell Trinidad and Tobago what his telecommunication authority has been doing for the last nine years to ensure that the 49 per cent shareholding of Cable & Wireless in our company called TSTT, why those shares have not been divested? It appears that something is afoot. Something is afoot. Games are being played. Why has it taken, Mr. President, so long, nine years, and they are still up and around? And they still own our 49 per cent. So the country is asking, why has that taken place,



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Mr. President?

First, you brought a Cable & Wireless former director to be in charge of TSTT. She is now a mystery. You now brought another “fella” called some Ken Western, he is an apostle of Cable & Wireless. He is a child of Cable & Wireless. So people are asking the question, is there a plan to sell out TSTT?

That is why, Mr. President, there has been a decimation of TSTT. All the workers gone home. They have about 300 workers or 400 workers. So, is the Government seeking to downsize TSTT eventually to sell it out to Liberty Global? Liberty Global by the way is owned by a “fella” called Michael Lee-Chin.

**Sen. Lyder:** Oh “dat” name come up again.

**Sen. W. Mark:** Michael Lee-Chin, he is the major shareholder in this company, and “he big, and he bad.” So we want to know if the Government—and by the way Michael Lee-Chin is the owner NCB Merchant Bank, which was NCB, former NCB Global Finance. And you know who is the key employee in that?

**Sen. Lyder:** Tell us.

**Sen. W. Mark:** A “fella” called Angus Young.

**Sen. Lyder:** Ohhh.

**Sen. W. Mark:** So I am trying to connect the dots. Young, a “fella” called Michael Lee-Chin, and I would like the Government to come clean. Come clean on this matter because we are watching you. We are watching you.

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:** We want to know where you are heading with our TSTT. You have been on a rampage to destroy TSTT for the last few years. TSTT is a ghost of what it used to be years ago. And it is our view that there is a systematic attempt by this—“I go to” call them criminal administration. But I would not say criminal,

I will leave that for the platform. But there is a clear attempt by this Rowley-led administration to undermine TSTT and to privatize TSTT. And people have approached us and said bring it to the attention of the national community. Let the Government come to the Parliament, Mr. President, and tell Trinidad and Tobago once and for all, there is no intention whatsoever to sell out TSTT—

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:**—to Michael Lee-Chin and his gang and this “fella” who they put there Ken Western, a total failure. They put him in charge of TSTT and he, when you check his records, Cable & Wireless, Cable & Wireless, Cable & Wireless. And they brought him in to TSTT less than one year ago and they make him what? CEO.

So Mr. President, this is very serious and the reason why I raise these things, I do not raise these things lightly. We have been connecting the dots. We have been connecting the dots.

**Mr. President:** Senator, you have two more minutes.

**Sen. W. Mark:** And this is why, Mr. President, we have called on the Government to put their cards on the table. Tell the people of Trinidad and Tobago what your plans are. Come clean with the people. Let us know what your plans are. That is why on behalf of the 1.4 million people in T&T I have raised this issue because they have approached me and they are concerned.

**Hon. Senators:** [*Desk thumping and laughter*]

**Sen. W. Mark:** They are concerned. The people are concerned about this issue.

**Sen. Lyder:** Concerning “plenty ting.”

**Sen. W. Mark:** Yeah. The masses are concerned and we represent the masses here. We represent the masses and the masses are saying they want answers from

the Government of Trinidad and Tobago on this matter. So Mr. President, that is why I have raised this and I expect answers from the Government on this matter. I thank you very much.

**Mr. President:** Minister of Public Utilities.

**Hon. Senators:** [*Desk thumping*]

**The Minister of Public Utilities (Hon. Marvin Gonzales):** Thank you very much, Mr. President. Mr. President, this is the Christmas season and very soon we will be celebrating the birth of Christ, celebrate his coming. I look at hon. Members on both sides and I see, you know, that feeling of joy to leave this Chamber to go home and to prepare for their Christmas, to celebrate mass, to celebrate the birth of Christ.

Mr. President, I want to inform Sen. Mark, that I speak on behalf of the 1.4 million citizens in Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Hon. M. Gonzales:** And on behalf of the 1.4 million citizens of Trinidad and Tobago, Mr. President, the rules of the Senate is not to create bacchanal. It is not to create “kuchoor”, it is not to create “jhanjhat”. It is not to create all kinds of nonsense to come before this House, Mr. President—

**Hon. Senators:** [*Desk thumping*]

**Hon. M. Gonzales:**—and call the names of public officials, creating all kinds of bacchanal and confusion.

The question, Mr. President, is very clear, very, very clear, and let me read it for listeners. Because listening to Sen. Mark, Mr. President, you would believe that this Motion is about TATT, it is about Mr. Gilbert Peterson, it is about where he lives, his relationship with public officials. You would believe it is about the

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Acting CEO of TSTT. Mr. President, the rules of Parliament must not be desecrated in this way.

**Hon. Senators:** [*Desk thumping*]

**Hon. M. Gonzales:** Public officials ought not to be desecrated and I decry and I condemn Sen. Mark. Whilst I come here, I am prepared to answer any question as it relates to my ministerial portfolio, I will not allow Sen. Mark to use the Standing Orders of the Senate to destroy the citizens of Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Hon. M. Gonzales:** Who cannot come here and defend themselves. And he and all of his colleagues, they have a penchant of doing that. They have a penchant of doing that. This former Presiding Officer who ought to know better. Who ought to know better, and when you look at his long history, as a matter of fact, Mr. President, he should not be sitting down where he is sitting down.

But Mr. President, Mr. President, let me say, that Sen. Mark spoke about “49 per cent shares in Cable & Wireless and nine years the Government is not doing anything—nine years not seeing anything.” But that is not the question or the Motion that was filed before this House. And the Motion reads, “The need for the Government to confirm or deny any decision to privatize the assets of TSTT to a group of private investors.”

**5.20 p.m.**

What did Sen. Mark say in support of his own Motion?—and if he was before the court, no case to answer; failed to put forward a prima facie case. He did not say one thing in support of his Motion—

**Hon. Senators:** [*Desk thumping*]

**Hon. M. Gonzales:**—because it was all intended to come here and create

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“bacchanal”, “kuchoor” and “jhanjhat” to destroy citizens. In response to the Motion that was filed and that was approved by you, Mr. President, and this House, all I have to say is that the Government has no intention or is not engaged in any discussions with respect to the privatization of TSTT.

**Hon. Senators:** [*Desk thumping*]

### **Christmas Greetings**

**Mr. President:** Hon. Senators, before I put the question, I now invite Senators to bring greetings on the occasion of Christmas, 2023. Sen. Lezama-Lee Sing.

**Hon. Senators:** [*Desk thumping*]

**Sen. Laurel Lezama-Lee Sing:** Mr. President, thank you for this opportunity to share this message of hope, love and light with all the people of Trinidad and Tobago on behalf of the Government of our great Republic; all the people, including Sen. Mark and his bench. The greatest story ever told, the Christmas story, the birth of baby Jesus, is one of the foundations upon which Christianity is built. Christmas, the birth of the son of God on the most holy night, under the most humble, yet holy of circumstances.

Christmas, Mr. President, the establishment of the holy family, and, “family”, that word covers all manner of situations and constructs. Each family looks different and has its own identity and idiosyncrasies. Regardless of what our families look like, Christmas is one time that families, Christians and non-Christians alike, have the opportunity to come together and spend time with each other, to connect and strengthen bonds and relations, and to simply appreciate one another.

This, Mr. President, is our opportunity to be intentional, intentional about our personal and family values, intentional about the role that we, the adults, play in the upbringing of our children and the development of our nation, for it is the

intentionally instilled values that will help to guide our children and our people during times of challenges and choices, and particularly in our world, and specifically in this country where values can be as fleeting as the shallow superficiality of some.

Trinidad and Tobago, the exotic multi-fibred tapestry that it is, is constructed solidly upon solidarity amongst the people and the genuine sense of caring for one another. This now, this very solemn moment, as we prepare to welcome the saviour of the world, is our opportunity to intentionally bring our families closer together to tighten the national tapestry, to make new friends, and to reach out to those who may be lonely or who may be experiencing their first Christmas without loved ones, or those who may be in need of our help or our hearts.

So as we settle into this most holy period when our spiritual values unite us, let us reflect upon the words in Chapter 2, Verse 10, in the Gospel of Luke:

“...Fear not: for, behold, I bring you good tidings of great joy, which shall be to all people.”

As families come together to celebrate Christmas, may this message resonate in our minds and in our hearts. May all people, our families, blood and otherwise, bring us the love, comfort, healing and temerity to move into 2024 as a stronger and even more resilient people and nation.

Mr. President, the Government wishes you, your family, our Parliament family, inclusive of the Opposition and Independent Benches, and the staff of the Parliament, and all citizens of our archipelagic Republic, a wonderful and peaceful Christmas. It is our intention to ensure that 2024 is a year of family, togetherness and peace, buoyed by the love of families, the laughter of our children and kindness of our citizens. Merry Christmas, Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Mark.

**Hon. Senators:** [*Desk thumping*]

**Sen. Wade Mark:** Thank you very much, Mr. President. Mr. President, I join with my honourable colleague by first stating, on behalf of the hon. Kamla Persad-Bissessar, our esteemed Leader of the Opposition, and of course our next Prime Minister—

**Hon. Senators:** [*Desk thumping*]

**Sen. W. Mark:**—to extend on her behalf, and on our behalf, warmest season's greetings, not only to my colleagues on the Government Bench, also my colleagues on the Independent Bench, but more importantly to you, distinguished and esteemed President of the Senate, and your family. May I also take this opportunity to extend to all members of staff, the police officers, the hard-working Hansard staff, and all Members of this very important honourable institution known as the Parliament.

Mr. President, we live in extremely difficult times, very challenging, where we have uncontrollable rises in the cost of living, where, for instance, we have many economic, fiscal challenges, unemployment, crime tsunami in our nation. But in spite of all of it, I would like to appeal to all of us here in this period of peace and goodwill upon all men and women, to extend to those at this time who are in need because there is a lot of poverty.

Thousands of people may not be able to have a proper meal on their table on Christmas Day and leading up to Christmas. So I would like, Mr. President, to appeal to all our colleagues to extend their arms and their reach to those who are in need and those who are under a lot of social and economic pressure in our country at this time. So, Mr. President, you know I can be long but I do not want to be this evening. What I would like to say is that, we would like, on this bench, the

Opposition Bench, to really extend to all of us, all our colleagues here, in spite of the very sharp exchanges, we would like to extend a happy, a holy, a peaceful and joyous Christmas to each and every Member of the Senate and their respective families.

Mr. President, in closing, there will be a piercing radiance of the rays of the rising sun—

**Sen. Mitchell:** What?

**Sen. W. Mark:**—that will be able to envelop all of our citizens in the coming period. So we would like to extend a bright, a joyous, a peaceful Christmas to all of my senatorial colleagues at this time. Mr. President, I wish to thank you.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Sen. Francis.

**Hon. Senators:** [*Desk thumping*]

**Sen. Helon Francis:** Thank you, Mr. President. Thank you. It is an honour to be allowed the opportunity to bring forth the annual Christmas greetings on behalf of the Independent Bench of the Senate of Trinidad and Tobago. As you may know, but sometimes forget, the explanation of Christmas is within the word itself, “Christ”. The meaning of Christmas is to commemorate the birth of our Lord and Saviour Jesus Christ. Even though that is enough reason to celebrate, the people of this nation understand that and more, and that is simply because of our multi-ethnic understandings.

You see, Christmas has also built its heritage from ground up in our beautiful island. The season of Christmas holds the memories of a time gone by, a simpler time that has been marinated in traditions long before we became such an advanced and technological nation, a time of paint and varnish, a time of coal pot and hot iron, a time of dirt oven bread and smoked shoulder ham cooking from a



pitch oil tin, a time of sorrel and ginger beer and ponchede crème, a time of pastelle and black cake, a time of new curtains being hung up at midnight, and the three-day cooking marathon, a time of singing “neighbour oye”.

I choose to mention these things and take everyone down memory lane or bring awareness to that history, because as a people advancing over time, it can be easy to forget where we came from and where we are now, and sometimes it is hard to deliberate what needs to stay in the past and what should live in our future. But regardless how every family chooses to celebrate, we still share something in common, that is the season. So I encourage everyone, please do not forget to start new traditions with your family, because years from now somebody may share the stories or even reminisce with the nation on traditions you do today. So please hold close to your heart, the reason for the season.

In closing, to my multicultural nation, in Hindi, *Christmas ki aap aur aapke parivar ko, hardik shubhkamnaye*; in Chinese, *Shèngdàn jié kuàilè*; and in Spanish, *Feliz Navidad*. But in English, as we all speak, Merry Christmas and have a happy and prosperous New Year.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** Hon.Members, as we bring 2023 to a close, allow me to join in bringing Christmas greetings to you, the Members of this august House, your families, and the entire nation of Trinidad and Tobago. Christmas has many connotations and so it is all too easy to lose the true message of Christmas in the geniality, the glitz and the gifts that are bound during this time, therefore it would be remiss of me if I did not re-establish the connection between our Christmas festivities and the true meaning of the season.

The birth of Jesus Christ represents for Christians the very essence of salvation and the embodiment of God’s love for all mankind. The nativity story is

not only relevant to Christians, but can resonate with all peoples regardless of religious persuasion. This is because the story of Jesus Christ is a story of hope, love and sacrifice. It carries a message of rebirth meant to sustain humanity through all time.

Hon. Members, even as we participate in the yuletide festivities and fun, I want to encourage all of us to consider how we may each manifest this message of hope in our families, communities and beyond. As 2024 approaches, I sincerely desire to see that, notwithstanding the challenges we face, we can join hands, unite and realize the solutions to our shared concerns.

I would also like to acknowledge, with warmest gratitude, the continued and tireless support of the Clerk of House, the acting Clerk of the Senate and the staff of the Office of the Parliament, without whom the Members of this Parliament would find it difficult to navigate the work of the people of Trinidad and Tobago.

**Hon. Senators:** [*Desk thumping*]

**Mr. President:** In closing, on behalf of my family and the staff of the Office of the Parliament, I want to wish every soul present here today in this Chamber, and the people of Trinidad and Tobago, a very happy Christmas filled with peace, joy, health and prosperity to accompany you into 2024 and beyond. Thank you.

**Hon. Senators:** [*Desk thumping*]

*Question put and agreed to.*

*Senate adjourned accordingly.*

*Adjourned at 5.35 p.m.*