

**SENATE***Monday, March 25, 2024*

The Senate met at 1.30 p.m.

**PRAYERS**[MR. VICE-PRESIDENT *in the Chair*]**LEAVE OF ABSENCE**

**Mr. Vice-President:** Hon. Senators, leave of absence was granted to Sen. The Hon. Rohan Sinanan and Sen. Anil Roberts, both of whom are out of the country.

**SENATORS' APPOINTMENT**

**Mr. Vice President:** Hon. Senators, I have received the following correspondence from Her Excellency the President Christine Carla Kangaloo, O.R.T.T.:

“THE CONSTITUTION OF THE REPUBLIC OF TRINIDAD AND TOBAGO

By Her Excellency CHRISTINE CARLA  
KANGALOO, O.R.T.T., President of the  
Republic of Trinidad and Tobago and  
Commander-in-Chief of the Armed Forces.

/s/Christine Kangaloo

President.

TO: MS. YOKYMMA BETHELMY

WHEREAS Senator the Honourable Rohan Sinanan is incapable of performing his duties as a Senator by reason of his absence from Trinidad and Tobago:

NOW THEREFORE, I, CHRISTINE CARLA KANGALOO, President as aforesaid, in exercise of the power vested in me by section 44(1)(a) and section 44(4)(a) of the Constitution of the Republic of Trinidad and Tobago, acting in accordance with the advice of the Prime Minister, do hereby appoint you,

**UNREVISED**

YOKYMMA BETHELMY to be a member of the Senate temporarily, with effect from 25<sup>th</sup> March, 2024 and continuing during the absence from Trinidad and Tobago of the said Senator the Honourable Rohan Sinanan.

Given under my Hand and the Seal of the  
President of the Republic of Trinidad and  
Tobago at the Office of the President, St.  
Ann's, this 22<sup>nd</sup> day of March, 2024.”

“THE CONSTITUTION OF THE REPUBLIC OF TRINIDAD AND TOBAGO

By Her Excellency CHRISTINE CARLA  
KANGALOO, O.R.T.T., President of the  
Republic of Trinidad and Tobago and  
Commander-in-Chief of the Armed Forces.

/s/Christine Kangaloo

President.

TO: DR. TIM GOPEESINGH

WHEREAS Senator Anil Roberts is incapable of performing his duties as a Senator by reason of his absence from Trinidad and Tobago:

NOW THEREFORE, I, CHRISTINE CARLA KANGALOO, President as aforesaid, in exercise of the power vested in me by section 44(1)(a) and section 44(4)(b) of the Constitution of the Republic of Trinidad and Tobago, acting in accordance with the advice of the Leader of the Opposition, do hereby appoint you, TIM GOPEESINGH to be a member of the Senate temporarily, with effect from 25<sup>th</sup> March, 2024 and continuing during the absence from Trinidad and Tobago of Senator Anil Roberts.

Given under my Hand and the Seal of the  
President of the Republic of Trinidad and

Tobago at the Office of the President, St. Ann's, this 25<sup>th</sup> day of March, 2024.”

### **OATH OF ALLEGIANCE**

*Senators Yokymma Bethelmy and Tim Gopeesingh took and subscribed the Oath of Allegiance as required by law.*

### **ARRANGEMENT OF BUSINESS**

**Mr. Vice-President:** Another Senator has to be sworn in, the absence of another Member. This will be done later on in the proceedings.

### **JOINT SELECT COMMITTEE REPORT**

#### **Social Services and Public Administration**

#### **Regulation and Administration of**

#### **Public and Private Early Childhood Institutions**

#### **(Presentation)**

**Sen. Dr. Paul Richards:** Good afternoon, colleagues. Thank you, Mr. Vice President. I have the honour to lay the following report:

Seventh Report of the Joint Select Committee on Social Services and Public Administration, Fourth Session (2023/2024), Twelfth Parliament on an examination of the state of the regulation and administration of public and private early childhood institutions in Trinidad and Tobago.

### **URGENT QUESTION**

#### **WASA Water Trucking Scam**

#### **(Steps Taken to Rectify)**

**Sen. Wade Mark:** Thank you, Mr. Vice-President. To the hon. Minister of Public Utilities: In light of the recent million-dollar WASA water trucking scam unearthed in the rural community of Morne Diablo, can the Minister indicate what

steps will be taken to rectify the situation and ensure residents receive an uninterrupted water supply?

**1.40 p.m.**

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

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

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Amery Browne):** Thank you, Mr. Vice-President. Mr. Vice-President, I want to begin the response to this question by acknowledging the Minister of Public Utilities and congratulating him and his team for their role in resolving this particular scandal.

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

**Sen. The Hon. Dr. A. Browne:** Mr. Vice President, steps have already been taking to address this situation and to provide relief to the residents with respect to an uninterrupted supply of water. The Water and Sewerage Authority has a dedicated fleet of water trucks that has been providing this community with a regular supply of water free of charge.

Under the Community Water Improvement Programme, the Ministry of Public Utilities has funded a 2.1 kilometre pipeline. This pipeline project will provide the community with a dedicated supply of pipe borne water. This particular project as referenced, is already at an advanced state of implementation. WASA has already commenced a regularization process to ensure that all customers are registered with new accounts and connections to obtain a reliable supply of pipe borne water into the future. And since these interventions were initiated, Mr. Vice President, we are informed that this community, Morne Diablo, has been in receipt of a supply of water to the residents. Thank you very much.

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

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Mr. Vice President, can the hon. Minister indicate when this water trucking scam was discovered?

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

**Sen. The Hon. Dr. A. Browne:** No, I am not in a position to indicate that, Mr. Vice President.

**Sen. Mark:** Well, you should not be here as a Minister.

**Mr. Vice-President:** Sen. Mark. Sen. Mark. Can you kindly—either you ask a question—

**Sen. Mark:** Mr. Vice President, I wanted to get your ruling—

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:**—on a matter. Can I ask you for a ruling?

**Mr. Vice-President:** Sen. Mark. The procedure is to ask a supplemental question, you are so allowed to. If you do not have a supplemental question, we will move on to the next item on the agenda.

**Sen. Mark:** Mr. President—Mr. Vice-President, rather, can I ask the hon. Minister how many individuals were involved in this water trucking scam that resulted in this challenge faced by the residents of Morne Diablo, Mr. Vice President?

**Mr. Vice-President:** Sen. Mark, that question does not arise.

### **ANSWERS TO QUESTIONS**

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

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne):** Thank you, Mr. Vice-President. Mr. Vice-President, the Government is in a position to answer for questions on notice, question No. 22, question No. 23, question No. 24, 76, 77, 78, 84 and 87 for oral response. That is 100 per cent the questions on the Order Paper.

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

**Mr. Vice-President:** Sen. Mark.

## ORAL ANSWERS TO QUESTIONS

### CSEC examination leak

#### (Investigation into)

**22. Sen. Wade Mark** asked the hon. Minister of Education:

Given May 2023 reports of a major CSEC examination leak from an examination Centre in Jamaica and the subsequent investigation into same, can the Minister advise as to the following:

- (i) has said investigation been completed;
- (ii) if the answer to (i) is in the affirmative, what were the results of said investigation; and
- (iii) what measures are being taken to address this breach; or
- (iv) if the answer to (i) is in the negative, what are the reasons for the delay in completion?

**Mr. Vice-President:** Minister of Social Development and Family Services.

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

**The Minister of Social Development and Family Services (Sen. the Hon. Donna Cox):** Mr. Vice-President, on May 17<sup>th</sup>, 2023 the Caribbean Examination Council reported that the CSEC Mathematics, Paper 2 was leaked from an examination centre on that date and that it had commenced an investigation. On May 19<sup>th</sup>, 2023 the CXC issued a statement advising that the investigation into the matter was concluded and that the security measures instituted by the council had led to the identification of the country Jamaica and the examination centre where the leak originated.

The CXC indicated that the matter would be dealt with through discussions

with the Ministry of Education and Youth in Jamaica following the council's security protocol.

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Yes, Mr. Vice-President, can the hon. Minister indicate to this Senate, what is the status of the investigation into this matter?

**Sen. The Hon. D. Cox:** Mr. Vice-President, I said that the investigation is completed.

**Sen. Mark:** Well, can you tell this honourable Senate, having regard to the completion of this investigation, what steps have been taken to prevent any further developments in the future that can lead to leakages, exposure of examination papers? Can the Minister share with this honourable Senate, Mr. Vice-President?

**Sen. The Hon. D. Cox:** Mr. Vice-President, we have no further update from CXC on the matter, Sen. Mark may have to write to CXC.

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Go ahead.

**Mr. Vice-President:** Sen. Gopeesingh.

**Sen. Dr. Gopeesingh:** Thank you, Mr. Vice-President. Hon. Minister would you have any information whether this breach in Jamaica would have affected other centres in the Caribbean which were writing the CSEC examination on that particular day?

**Sen. The Hon. D. Cox:** So far no, we have no information on that matter from CXC.

**Mr. Vice-President:** Any further supplemental? Let us move on to the next question. Question No. 23, Sen. Mark.

**Digital Gender-Based Violence and Child Abuse**  
**(Measures Taken to Address)**

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

Given reports of an increase in digital gender-based violence and child abuse in this country, can the Minister indicate what measures are being taken to address this situation?

**Mr. Vice- President:** Minister of National Security.

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

**The Minister of National Security (Hon. Fitzgerald Hinds):** Thank you, Mr. Vice-President. Given reports of an increase in digital gender-based violence and child abuse in this country and based on information made available to me, the United Nations Population Fund digital gender-based violence, also known as technology facilitated gender-based violence takes many forms. Including, but not limited to, extortion, image-based abuse, doxing, cyber bullying, online gender and sexual harassment, cyber stalking, online grooming for sexual assault, hacking, hate speech, online impersonation and using technology to locate survivors of abuse in order inflict further violence. As technology and the digital space become more widespread globally, the spaces and means for gender-based violence and child abuse also have become widespread Trinidad and Tobago has not escaped this global technology facilitated trend.

An increase in reports of digital gender-based violence and child abuse in this country led to the need for increased collaboration among sectors inclusive of government and law enforcement agencies, health care providers, schools and community organizations. Such synergies ensure a coordinated response to the development of effective and comprehensive policies, protocols and a seamless referral system and would hold perpetrators accountable while offering effective protection for victims and survivors.

The Trinidad and Tobago Police Service comprises of several units and



departments which treat with these matters. These include the cybercrime unit, the social media unit, Victim and Witness Support Unit and the special victims unit. These units comprise of officers who are highly trained and specialized in the response, investigation and treatment of victims of child protection matters including those associated with cyber digital offences.

In the TTPS' process flow, digital gender-based violence and child abuse reports are investigated by the special victims unit but may also be investigated by divisional criminal investigation departments or the station police. Given the nature of the reports, the Cyber and Social Media Unit play an important part and supporting role and the Victim and Witness Support Unit offers psychological support to the victims and survivors of these crimes.

Mr. Vice-President, there are several pieces of legislation that govern this domain, the Summary Offences Act, that deals with the misuse of telephone facilities and false telegram; Offences Against the Persons Act, dealing with harassment; Computer Misuse Act, dealing with unauthorized access or modification of content; the Sedition Act, for sexual communication; and the Children Act, dealing with a series of offences including and child pornography and exposing a child to pornography.

The TTPS remains focused on building capacity of all of its officers through continuous training in various aspects of child protection-related techniques. In addition, officers attached to the Special Victims Unit, the Cyber and Social Media Unit and the Counter Trafficking Unit of National Security routinely attends training session and workshops offered by regional and international organizations to keep up-to-date and of course they are all engaged in public outreach programmes for the benefit the so public and their sensitivity to these burgeoning matters. I thank you.

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Mr. Vice-President, can I ask the Minister, in light of capacity-building measures taken by the TTPS and its various units to address this particular matter, can the Minister indicate to this Senate what has been the success rate in attempting to mitigate this particular use of violence in the context that has been raised in the question?

**Mr. Vice-President:** Minister.

**Hon. F. Hinds:** Mr. Vice-President, it is difficult for me to say with precision the success rate. All I do know and can safely and truthfully say is that the existence of this response platform pushes back, averts a lot of the threat and problems caused by the area of crime under our focus here today and this good work on the part of the police service and the other organizations will continue.

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Can I ask the hon. Minister whether the Government is considering introducing or addressing new legislative measures to provide a greater degree of protection to women, to men and to children who are subject to this abuse that we have described in this particular question, Mr. Vice-President.

**Mr. Vice-President:** Minister of National Security.

**Hon. F. Hinds:** Thank you again, Mr. Vice-President. In so far as contemplating new legislation is concerned, I can say to the hon. senator that these matters they evolve with the challenges as they come and these matters are always under review but for me to say today that any specific legislation is under contemplation, I cannot truthfully say so.

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Yeah. I will just go to the next question.

**Cost of Solar Power**  
**(Measures to reduce)**

**24. Sen. Wade Mark** asked the hon. Minister of Public Utilities:

Given that solar power is relatively expensive notwithstanding reports of the public's willingness to utilise same for daily residential needs, can the Minister advise as to what action, if any, is being taken to reduce the cost of solar power to residential and commercial users?

**Mr. Vice-President:** Minister of Digital Transformation.

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

**The Minister of Digital Transformation (Sen. The Hon. Hassel Bacchus):**

Thank you, Mr. Vice-President. Mr. Vice-President, the Government in recognition of the severity of global climate situation and in keeping with its commitment under the Paris Agreement, as well as to strengthen and improve our energy security and diversity sources of energy, has provided the following support to reduce the cost of solar power to residential and commercial customers. I go back to the budget of 2010 where the import duty exemptions granted for machinery and equipment, materials and parts for the manufacture or assembly of solar water heaters.

**1.55 p.m.**

There was zero-rated VAT granted for solar water heaters and solar PV panels and wind turbines. A tax credit for solar water heaters and for wear and tear allowance of 150 per cent of the expenditure incurred on the acquisition of plant, machinery, parts and materials for the use in the manufacture of solar water heaters and wind turbines and supporting equipment, solar PV systems and supporting equipment and solar water heaters.

The budget of 2020, an increase in the solar water heating equipment tax

credit from 25 to 100 per cent of the cost of solar waters heating equipment up to a maximum of \$10,000. And more recently, budget 2023, a \$25,000 rebate for farmers using renewables, a rebate of up \$25,000 for the implementation of renewable energy such as solar and wind energy, VAT waivers on renewable energy products for companies and, of course, a waiver of VAT on new equipment for manufacturing companies utilizing alternate energy technologies, renewable energy options such as gasifiers, the use of biomass, harnessing renewable energy and through wind and solar and water.

There is also, of course, a Solar Panel Assistance programme. So the Solar Panel Assistance programme of the Ministry of Public Utilities provides solar panel systems inclusive of civil and mechanical works to a maximum cost of \$45,000 to low-income households with multi income no more than \$10,000 who are unable to access the electricity grid to obtain an electricity supply. Thank you, Mr. Vice-President.

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

**Mr. Vice-President:** Sen. Mark.

**Sen. Mark:** Yeah. Mr. Vice-President, can I ask the hon. Minister, given the various incentives offered to both residents, as well as commercial interests in accessing these various incentives in order to promote alternative energy sources, can the Minister indicate what has been the success rate? How many residents, Mr. Vice-President, would have accessed those particular incentives outlined by the hon. Minister thus far?

**Mr. Vice-President:** Minister of Digital Transformation.

**Sen. H. Bacchus:** Thank you for the question, Senator. The success rate is something that will have to be determined over a compilation of time. You would want to know that over a specific period of time, I would imagine. If you could

ask that, I could certainly find and get the necessary information for you, because these incentives have been in place for some period of time, as I indicated from 2010. So if I could know when you want it for, certainly I can provide a breakdown of that for you.

**Mr. Vice-President:** Any further questions? We move on to the next question. Sorry. Sen Maharaj.

**Sen. Maharaj:** Minister, can you say in terms of the availability of grants for solar energy, how many applications have been made and how many have been approved?

**Mr. Vice-President:** Sen. the hon. Minister.

**Sen. H. Bacchus:** Certainly I do not have that information on me at this point in time. Again, it speaks to similar to what I just mentioned to Sen. Mark, that these incentives have been in place for some time, and if we could, I probably would have to get into spaces of time and by incentives. So, I certainly do not have that information here with me now.

**Sen. Maharaj:** You know, on approvals is a straightforward—it does not require time, application approvals. Thank you.

**Mr. Vice-President:** Sen. Lyder.

### **VAT on Businesses**

#### **(Status of Refunds)**

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

In relation to the Value Added Tax (VAT) refunds still owed to businesses, can the Minister provide an update on the following:

- (i) the value of VAT refunds still outstanding as at January 31, 2024; and
- (ii) the average monthly accrual in this debt between January 2020 and January 2024?

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

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

**The Minister of Finance (Hon. Colm Imbert):** Thank you very much, Mr. Vice-President. The answer to part (i). The total value of value added tax refunds outstanding on January 31, 2024 was \$6,543,313,922 or \$6.54 billion for short.

Answer to part (ii). The total of outstanding VAT refunds on January 31, 2022 was \$7,153,492,192 or \$7.15 billion for short. As such there was no net accrual of VAT refunds between January 2020 and January 2024 since the total decreased over the period in question.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. Can the hon. Minister of Finance indicate if the Government has plans again for a second round of VAT bonds to bring down this once again mounting VAT number?

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

**Hon. C. Imbert:** If it is deemed appropriate by the Government we will do so, but that decision has not yet been made.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. Can the hon. Minister of Finance indicate to this Senate here today, how much the Government plans to pay on a monthly basis from the Consolidated Fund to bring down this once again mounting VAT refund figure?

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

**Hon. C. Imbert:** The figure fluctuates from month to month based on cash flow.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. Can the Minister indicate to this Senate if the vast majority of the VAT refunds are owing to the hydrocarbon

companies? If he has the knowledge of that?

**Mr. Vice-President:** Senator, that question does arise. Minister of Finance, if you will.

**Hon. C. Imbert:** Yes.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** [*Inaudible*] You know that is why. Right? Or why we are not getting the US, but thank you, Mr. Vice-President. Again, Mr. Vice-President, I would like to ask the Minister of Finance for the Senate, given that we once more see mounting VAT refunds from August being \$5 billion now to \$6.53 billion, does the Government have a new sustainable formula that will help to regularly pay off these VAT refunds so it stops this continuous climb back to \$7 billion soon, Mr. Vice-President? Does the Government have a formula?

**Mr. Vice-President:** I believe this has been answered. Minister of Finance, go ahead if you wish.

**Hon. C. Imbert:** We are actively working on that.

**Sen. Lyder:** You would not know. You do not know. Okay. All right. No problem.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, question no. 77 to the hon. Minister of Finance.

### **VAT Refunds**

#### **(Total Value Paid)**

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

Given that Section 35(3) of the Value Added Tax (VAT) Act Chap.75:06 states that all VAT refunds that remain outstanding for a period longer than six months shall bear interest at the rate of one per cent per month or part thereof, can the Minister indicate the total value paid as a result of this

requirement for the period January to December 2023?

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

**The Minister of Finance (Hon. Colm Imbert):** The first part of the question was already answered in the previous question. Answer to part (ii). Apologies. Given that section 35(3) of the value added—sorry, again. The BIR has advised that for the period January to December 2023, the total value of interest paid on VAT refunds outstanding longer than six months was \$2,325,857.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. Can the Minister indicate if these penalty payments are included as a part of the entire sum owing of VAT refunds currently? Can the Minister indicate that?

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

**Hon. C. Imbert:** I am not in a position to respond to that specifically. Pose the question and it will be answered in the normal way.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Yes. I will remember that. Thank you. Thank you for the clarity. Mr. Vice-President, could hon. Minister let us know if in the \$3 billion bond that was paid out, if penalties were included in that amount of money paid out in the \$3 billion bond?

**Mr. Vice-President:** That question does not arise. Can you move on to the next supplemental question, please.

**Sen. Lyder:** Mr. Vice-President, maybe the Minister maybe not now here, but maybe the Minister can clarify in writing how much of the total amount outstanding in VAT refunds what element of that is that 1 per cent penalty that the Government is obligated to pay by law to companies that they are holding their VAT refunds for more than six months? Can the Minister indicate the quantity of



the total amount for us in writing?

**Mr. Vice-President:** Senator, I suggest that you submit that for a written response. **Hon. C. Imbert:** Asked and answered.

**Mr. Vice-President:** We move on to question No. 78.

### **Phoenix Park Industrial Estate**

#### **(Details of Loan Agreement)**

**78. Sen. Damian Lyder** asked the hon. Minister of Trade and Industry:

Given that the Phoenix Park Industrial Estate was developed with financing from the Export-Import Bank of China at approximately US\$104 million, can the Minister provide the terms and conditions of the loan agreement signed between the Government of the Republic of Trinidad and Tobago and the Export-Import Bank of China?

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

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

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

Thank you very much, Mr. Vice-President. A commercial contract was executed between Evolving Tecknologies and Enterprise Development Company, eTecK and the Beijing Construction Engineering Group International Company Limited, BCEG, the contractor, on 20<sup>th</sup> of February, 2019. This was followed by a concessional loan facility between the Government of the Republic of Trinidad and Tobago and the Export-Import Bank of China which was executed on 16 December, 2019.

The very favourable terms and conditions of the loan agreement are as follows: The amount RMB \$688,347,000 which is approximately US \$95.5 million as at March 25, 2024. Purpose, for the construction of the Phoenix Park Industrial Estate by the Beijing Construction Engineering Group International

Company Limited; interest rate, 2 per cent per annum; effective date, December 18, 2019; grace period for repayment of principal, five years, 60 months ending December 18, 2024; principal repayment structure, fully amortizing with semi-annual repayments after the expiration of the grace period; principal repayment period, 180 months; interest payment, semi-annual payments on March 21<sup>st</sup>, and September 21<sup>st</sup>, of each year; interest rate basis, actual over 360; maturity period including grace and repayment periods, 240 months, maturing on December 18, 2039; commitment fee, .25 per cent per annum of any undrawn balance or balance that has not be cancelled; management fee, .2.5 per cent of the loan proceeds. Thank you.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. Can the Minister indicate at this stage now, at what stage are we in the completion process of this project? And if there are any overruns expected on the initial number that you stated in the contract? Because you stated the contract and the amount, are there any expected overruns from that contract?

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

**Sen. the Hon. P. Gopee-Scoon:** The project is complete, and the opening was done earlier this year. The loan amount remains as it is, \$688,347,000 RMB. The loan is quoted in RMB.

**Mr. Vice-President:** Sen. Lyder.

**Sen. Lyder:** Thank you, Mr. Vice-President. However, again I ask, can the Minister indicate, are there any cost overruns above and beyond the loan amount that was granted to you, \$680 million? Is there a quantity of overruns?

**Mr. Vice-President:** Sen. Lyder, that question does not arise.

**Sen. Lyder:** Okay. Thank you. Mr. Vice-President, I am satisfied with the

balance of the answer. Thank you.

**Trinidad and Tobago Protective Services**

**(Vacant Positions)**

**84. Sen. Sunity Maharaj** asked the hon. Minister of National Security:

In relation to vacant positions in the Trinidad and Tobago Police Service, the Trinidad and Tobago Regiment and the Trinidad and Tobago Coast Guard, can the Minister provide the following:

- (i) the number of vacant positions by rank; and
- (ii) the number of officers in Acting positions?

**Mr. Vice-President:** Minister of National Security.

**The Minister of National Security (Hon. Fitzgerald Hinds):** Thank you very much again, Mr. Vice-President.

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

**Hon. F. Hinds:** According to information received from the Chief of Defence Staff, the number of vacant positions are as follows:

There are two classes of military personnel in the Trinidad and Tobago Defence Force, these are commissioned officers on the one hand and enlisted ranks or ratings on the other. Accordingly, in respect of commissioned officers at the rank of major, lieutenant, commander, squadron leader, those titles depending on the formation from which the personnel have come, for the regiment, 23; coast guard 19; air guard, four. At the rank of captain, lieutenant, flight lieutenant, regiment, 37; coast guard, 29; air guard, 13. At the rank of lieutenant flying officer, pilot officer, regiment, 28; coast guard, 25; air guard, 15. Pilot officer, sorry, 11 for the air guard.

In respect of the unlisted ranks, warrant officer class one, chief fleet petty officer, regiment, six; coast guard, six; air guard, two. At the rank of warrant

officer class two and chief petty officer, regiment, 11; coast guard; 13 air guard, one. Staff sergeant, regiment, 19; sergeant petty officer rank, regiment, 87; coast guard, seven; air guard, one. At the rank of corporal leading rate, regiment, 167; coast guard, 11; air guard, zero. At the rank of lance corporal, regiment, 117; coast guard, zero; air guard, zero. At the rank of able rate senior air craftsman or technician, regiment, zero; coast guard, 45; air guard, 15, and at the rank of private for the regiment, 542.

With respect to item (ii), the number of officers in acting positions are as follows: commissioned officers, 150, enlisted ranked, 1,033. According to information received from the Commissioner of Police, the vacant positions by rank based on the sanction and actual strength are as follows: deputy commissioners of police, zero; assistant commissioners of police, nine; senior superintendents, zero; superintendents, three; assistant superintendents, 32; inspectors, nine; sergeants, 25; corporals, 48; constables, 1,342 .

### **2.10 p.m.**

And in respect of the number of officers in acting positions, Deputy Commissioners of Police, zero; Assistant Commissioners, 10, Senior Superintendents, 17; Superintendents, 27; Assistant Superintendents, 63; Inspectors, 101; Sergeants, 161; Corporals, 179.

In light of the gaps between the sanctioned strength and the vacancies identified above, the Trinidad and Tobago Defence Force has, for the past two years, enlisted 367 personnel and conducted 24 promotional exercises to meet this need. The Trinidad and Tobago Police Service is doing the same, including the recruitment of 1,000 officers in this year, 2024, to meet the shortfall. They too have and continue to promote officers in this regard. Mr. Vice-President, I thank you.

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

**Sen. Maharaj:** So can you state—I feel almost sorry to ask this question— what percentages of the staffing of those are vacancies?

**Hon. F. Hinds:** I did not come with a percentage figure. I gave you actual figures, but if you want to get it in percentage terms, that can quite easily be effected.

**Sen. Maharaj:** Do you know whether the promotional exercises referred to have been completed or are they still in process?

**Hon. F. Hinds:** Well, as you know, promotion is an ongoing kind of process. The ones to which I referred were completed and promotions effected, but the promotional process, the assessment, the carders, the training for their promotion to the next rank, this is an ongoing thing, and it is ongoing as we speak.

**Mr. Vice-President:** Sen. Maharaj.

**Sen. Maharaj:** Thank you.

**Hon. F. Hinds:** Thank you.

**Mr. Vice President:** We are moving onto the next item. Sen. Hazel Thompson-Ahye.

**Sen. Thompson-Ahye:** Thank you, Mr. Vice-President. To Minister of National Security, how many—Question No. 87 to the Minister of National Security: Can the Minister advise—

**Mr. Vice-President:** Senator, Senator, he will answer the question as it—  
[Inaudible]

**Sen. Thompson-Ahye:** All right.

## **Violations and Enforcement of Public Indecency Laws**

### **(Details of)**

**87. Sen. Hazel Thompson-Ahye** asked the hon. Minister of National Security:

Can the Minister advise:

- (i) how many persons were charged for violations of the law with regard to public indecency in January and February 2024; and
- (ii) what measures are being taken to ensure that the laws governing public indecency are enforced?

**The Minister of National Security (Hon. Fitzgerald Hinds):** I thank you, again, Mr. Vice- President. Section 51 of the Summary Offences Act provides for the offence of “Indecency, lewdness and insulting acts in certain places” as follows, and I quote:

“Any person who, during the presentation or performance of any stage play or concert or other dramatic or musical entertainment, or of any other form of entertainment whatsoever, or the holding of any dance, in any building or place to which the public is admitted or has access—

- (a) is indecently attired;
- (b) performs any lewd or suggestive dancing or actions;
- (c) in any play, song, ballad or speech, uses language, or makes use of any recording, which is profane, indecent or obscene, or which is insulting to any individual or section of the community whether referred to by name or otherwise;
- (d) acts in a manner calculated to hold up to public ridicule or contempt any individual or section of the community is liable to a fine of four hundred dollars.”

According to information received from the Commissioner of Police, no persons were charged for violations of the law for public decency in January and February of 2024. Secondly, training has been and continues to be provided by the police academy, to police officers of the police service in the following areas:

investigation of serious crimes, domestic violence investigations, gender-responsive policing, introduction to sex crimes against our children, psychological training in sexual and gender-based violence, rape and sexual assault awareness, ingredients of crime, identification and application.

And finally, Mr. Vice-President, on behalf of those affronted by displays of indecency, indecent attire and violations of the law in these regards, it is anticipated that the panoply of training that I have just described will result in more police focus and more prosecutions for the foreseeable future. I thank you.

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

**Sen. Thompson-Ahye:** Are you saying, hon. Minister, that the police need training to identify acts of indecency and matters of that nature, and that is the reason why they have been no prosecutions, no arrests, that they have to be trained, first of all?

**Mr. Vice-President:** Senator, I believe that question has been answered. Any other supplemental questions?

**Sen. Thompson-Ahye:** Do you have any time frame for putting those practices that you intend to do into action?

**Mr. Vice-President:** The Minister of Finance—the Minister of National Security, sorry.

**Hon. F. Hinds:** Thank you. I did say, Mr. Vice-President, that as the training and the sensitization, as I described, that has occurred and continues on a routine basis to occur, I did say that it is anticipated that there will be more police focus and perhaps, more prosecutions in the foreseeable future.

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

**Sen. Thompson-Ahye:** Thank you very much.

**Hon. F. Hinds:** The pleasure is all mine.

**Sen. Thompson-Ahye:** I wish I could say the same, Mr. Minister.

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

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

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

### **PROPERTY TAX (AMDT.) BILL, 2024**

*Order for second reading read.*

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

That a Bill to amend the Property Tax Act, Chap. 76:04, be now read a second time.

The Bill before the House, Mr. Vice-President, really only has one operative clause. The first clause is the title and the second clause is a commencement clause. So the only operative clause of this Bill is clause 2.

And before I get into my presentation—let me just turn on another mike before I am told that they cannot hear me. I will try not to shout nevertheless. Before I get into the meat of my presentation, I would like to deal with some housekeeping matters.

You know, Mr. Vice-President, it is a well-known theme within leadership and management that you must try your best to listen to everyone, no matter how loud and aggressive and vexatious they are, because in all the noise and the irritating confusion, you might hear something that makes sense. So in listening to the UNC's weekly press conference yesterday, Sen. Wade Mark blurted out something which has assisted me. And Sen. Wade Mark made the scandalous claim that the UNC had planned to repeal the Property Tax Act and to reinstate the Lands and Building Taxes Act, but PNM operatives within the public service thwarted that plan.



**2.20 p.m.**

Now, apart from the astonishing allegation that PNM operatives could have thwarted anything during the tenure of the UNC, when they were firing everybody right, left and centre for just appearing to be a PNM supporter, I actually researched this alleged Bill that the UNC introduced during their tenure and discovered that a Bill entitled the Land and Building Taxes Act was in fact introduced to the Parliament for First Reading by the hon. Winston Dookeran in February of 2011. And mysteriously, that Bill introduced in February 2011, lapsed in June 2011, and never saw the light of day thereafter. It only had its First Reading, it never got to Second Reading, so it was never debated or voted upon, but it is a very interesting Bill.

When one goes to this UNC Bill of 2011, which mysteriously disappeared, and one goes to what they were proposing, it is quite interesting. They proposed to clause 3 of this Bill, the following, and this deals with the tax to be raised on land and building, and it starts with a recycle of the tax on land, which I have referred to in the other place, of \$10 an acre, \$15 an acre, and so on, and then it goes on to say that:

“On every building the annual taxable value of which does not exceed \$24 per year an annual tax of \$24, an annual tax of 96 cents...”

—and this is the important part, because one would realize that it will be impossible to find a building in Trinidad and Tobago whose value is \$24.

“On every building the annual taxable value of which exceeds \$24, an annual tax of 7.5 per cent of such taxable value.”

So, under the UNC in 2011, they introduced a Bill to tax properties at a rate of 7.5 per cent of the taxable value, but it gets worse. How do they calculate the taxable value? It gets worse. In clause 9 of this Bill, it says that:

“It shall be permissible for the District Revenue Officer in every case where he considers it expedient to do so, to calculate the annual taxable value of any building by taking 6 per cent of the present capital value.”

It gets worse, so let us take a typical HDC apartment, a modest HDC apartment that will sell, although that is not the real value, for \$500,000. According to the UNC, the annual taxable value of that modest HDC unit would be 5,000 by 6 per cent, \$30,000. And then, when one takes 7.5 per cent of VAT, one gets the UNC property tax to be \$2,250 per year on that modest HDC dwelling. But under the PNM Property Tax Act the rate is \$400. So they were charging a tax equivalent to six times what they are objecting to now. So I just thought I would put that on the record.

**Hon. Senator:** This was laid in Parliament?

**Hon. C. Imbert:** Yes, introduced in the other place in February 2011 by the hon. Winston Dookeran. So, let me move now to the meat of my presentation. I want to make it crystal clear again, that we have not suspended property tax. I also want to reiterate that those persons who have paid property tax at the 3 per cent rate, a total of 801 persons or 801 payments. Because there might have been persons who paid on more than one property for a total of \$1,030,864, an average of about \$1,300 per year in property tax will be reimbursed, and will be reimbursed very swiftly. Those instructions have already been given to the Permanent Secretary to give to the Board of Inland Revenue.

Well, let us deal with the matter at hand. When one tries to discern among the noise what the problem is, what is coming out—because for the vast majority of persons it cannot be the quantum, and especially since we are now reducing the rate to 2 per cent, it would mean at the lower end where the tax was previously \$486 per year, we are now looking at a tax at the lower end of approximately \$300,

\$305 per year. And all the statistics from the valuation roll, the 200,000 properties that were captured, showed us that 65 per cent of properties will attract a property tax in the vicinity of \$1,100 or less, so 65 per cent of that \$200,000, 130,000 properties will attract a tax in the vicinity of \$1,100 or less per year. Now with the reduction in rate that is now going to come down to about \$700 per year. So the vast majority of properties in Trinidad and Tobago will attract a property tax of less than 1,000 per year. So what is the issue?

The issue as we have discovered is at the middle to the upper level and also with anomalies where a taxable rate, an annual rental value has been assigned to a property that clearly makes no sense. But in the vast majority of cases, the average rental value and the tax that flows from that is going to be below \$1,000 per year. So what is the problem? The problem is that the middle to upper end where people that receiving valuations of rental values for their property which do not make sense to them, some of them. Some people are receiving valuations, because I have seen valuations because I had to certify the roll when it was prepared by the Commissioner of Valuations, and I have seen some rental rates that are dead on within 1 per cent to 2 per cent for a number of properties in Trinidad and Tobago. I am talking about properties that might rent for \$10,000, actually are being rented for \$10,000 a month, and the annual rental value came in at \$10,050 a month. I have seen that. So what is the problem?

The problem is persons who live in middle to upper income areas who are receiving valuations in the range of \$15,000 a month, which is an annual rental value of \$180,000, and \$20,000 a month, upwards of \$200,000 a year and more, they are being told that is what your rental value is, and they do not agree. They are saying it is too much. But it is certainly not down at the level for the other two-thirds of the population who will be getting tax notices of \$500, \$600, \$700 a year,

and so on. It is the upper level. And when you consider somebody who lives in Fairways, for example, like my hon. constituent, Sen. Gopeesingh—

**Sen. Dr. Gopeesingh:** That is wrong. That is wrong.

**Hon. C. Imbert:** I will come to that. So when you consider somebody who lives in Fairways like my hon. constituent, Dr. Tim Gopeesingh, Senator, whose property might justifiably rent for \$25,000 a month, and he receives, the person receives a notice to this effect, what we are hearing from persons who live in these upscale areas is that that rent is too high. That is what they are saying. And then in the noise one hears that the whole method of valuations is opaque, different properties are getting values, it does not make sense and it needs to be explained.

Well, I discerned all of that from the series of complaints that this is where the problem lies. It is with the valuations, with the outliers, with the anomalies, and with persons in the middle to upper income levels. In fact, I remember going to a hardware store about a month ago and a guy approached me and accosted me and complained about his valuation, and I said what was your valuation? He said \$25,000 a month. I said and where do you live? He lived in one of the most upscale areas in the country. And I said what would your tax be? He said, well, it looks like about \$9,000 a year. And I said, okay, you live in the most upscale area in the country and you have a difficulty paying \$9,000 a year for your property tax? He said, not really, “ah just doh like it”. So there is a lot of that going on, and if you really want to know Sen. Gopeesingh what they had valued my property at? Mr. Vice-President, \$25,000 a month, believe it or not. So I have to pay a property tax of \$9,000 a year.

**Sen. Dr. Gopeesingh:** [*Inaudible*]

**Hon. C. Imbert:** So, I am just letting you know. I have disclosed because it is my information. This is not personal and private. This is my information and I have

disclosed it. Okay? And I myself when I saw it, thought it was a “lil bit” on the high side, because my house is 35 years old, and it is not architect designed, and I have no intention of objecting. I will pay my \$9,000.

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

**Hon. C. Imbert:** It would be bad form for me to object to myself for a valuation that I consider to be much too high. Much too high, about 50 per cent too high, but that is beside the point.

I listened to what people have to say. I have read the articles, the letters, the editorials, I have listened to the radio and so on. So what I did is I went to the Valuation Division and I ask the Valuation Division to give me an explanation of the methodology used to arrive at valuations, and this is what I got, much to my surprise. Because if you read the editorials, if you listened to all the complainants you would think they pulled these things out of a hat. But we have a very responsible Valuation Division, and quite apart from the whole challenge process, which is quite fair and equitable, let me give you some information on exactly what the Valuation Division did. The Valuation Division consulted with the premier property tax institute in the world, the International Property Tax Institute, which is widely recognized as the world's leading organization on property tax policy and practice. Its mission—and I am reading from its website:

Its “mission is to provide impartial, objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders...governments, taxpayers, practitioners and...”—so on.

The International Property Tax Institute also encourages governments to “ensure that these property tax systems contribute to the provision of high-quality services for the benefit of communities.”

Which is exactly what we are doing. We have by law both in the local government reform legislation and in the amendments I made to the Property Tax Act in December, made it crystal clear that residential property tax will go to local government bodies for their use for goods and services and for their development programme.

So what did the International Property Tax Institute tell the Valuation Division? They gave them quite a lot of background on principles of good property taxation. They looked at our legislation, the Valuation of Land Act, the Property Tax Act; they looked at commentary in Trinidad and Tobago on property tax, what people have to say about it; and then they did a review of our database; they looked at the valuation return form used by the Valuation Division. They looked at procedures to determine their efficacy, whether by individual assessment or by mass appraisal, which is an internationally accepted method. They looked at property groupings presented by the Valuation Division for analysis, how they are segmented, and they looked at the rental rates that actually came out of the process, and the differences and similarities with different regions within the Caribbean and elsewhere. I was quite surprised to see in this document, a 57-page document, I was quite surprised to see at the end of it that the Valuation Division had discussed with the International Property Tax Institute, actual examples of property valuation in Trinidad and Tobago.

**2.35 p.m.**

Just let me find the table. And they had looked at neighbourhoods specifically in north-west Trinidad and they had looked at some of the more interesting neighbourhoods. These are the neighbourhoods they looked at: Federation Park, St. Clair, Ellerslie Park, Queen's Park West, Queen's Park East, Flagstaff, Bayside Towers, One Woodbrook Place, uptown Port of Spain,

Woodbrook, New Town, downtown Port of Spain, Port of Spain West, which is: Shine Street, Stone Street, Flament Street, et cetera. They looked at Sea View Terrace, Ocean Avenue, on the way to Westmall; they looked at Belmont; they looked Cocorite and Gonzales, East Dry River and Sea Lots.

So they have done an examination of the rates developed by the Valuation Division for all of these areas. And each area or each type of properties broken down into the following five types of property: executive—Sen. Gopeesingh, modern, standard, substandard and shack. So there are five different types of property: executive, modern standard substandard, shack, it is a definition. You would have seen things in newspapers, on social media, or somebody standing next to something that could be described as a shack and saying, how could the valuation for this property be X dollars. So it is within the international arena, it is a standard definition.

So they looked at suggested rental rates for properties in all of the areas I have just mentioned, from Federation Park down to Sea Lots and executive properties, modern properties, standard properties, substandard, shack and so on. And if I look at some of the numbers they have produced, for the lowest level of dwelling in Cocorite they came up with a rental rate of \$700 a month or an annual rental value of \$8,400. That seems perfectly reasonable to me, that somebody in Cocorite at the lowest level could rent their property or would have to pay a rent of \$700 a month for a house, it seems very reasonable. And then as you go up \$1,500 for a better property, \$2,400 a month for a better property in Cocorite and so on. They did a lot of scientific analysis.

So, what I think people should be looking at is the challenge process. But this idea that the Valuation Division, are a set of crazy people, and they did not follow any formula and they did no analysis and they have not followed

international best practice, is nonsense. So I just thought I would put that to rest. And really if somebody believes that they should not be paying \$1,000 a month or \$2,000 a month for their property, that should not be rental value, that is why you have so many challenge routes. You have Commissioner of Valuation first, then the Valuation Tribunal, then the High Court and so on. So that I thought I should put that to rest as well.

So let us look at exactly what this Bill seeks to do. What does it seek to do, because I do not think I need to regurgitate what I have said in the other place and elsewhere, I just need a brief summary that prior to the Property Tax Act of 2009, property tax rates or building tax rates if you want to call it that, because we had land and building taxes and were segregated X dollars per acre for land and Y dollars per square foot, or whatever it is for buildings. And you have different rates in every different regional corporation in Trinidad and Tobago: 10 per cent in San Fernando, 10 per cent in Chaguanas, some were 7 per cent, some were 6 per cent, some were 8 per cent. All over the country the rates were different and the land and building taxes had also said that there must be valuation every 15 years. The last such valuation being done in the 1960s.

So that one should have been done in 70s, one should have been done in the latter 80s, one should have been done at the turn of the century; never done. But if they had been done in accordance with the law, you would have seen somebody in San Fernando paying three times as much property tax as they would be required to pay under our previous arrangement of 3 per cent. Now they would be paying five times as much if the old Lands and Buildings Taxes Act was in effect and proper valuations had been done. The tax they would pay would be five times what is in this Property Tax Bill.

What the Property Tax Act sought to do was to abolish all of these



ridiculous rates, 8 per cent, 10 per cent, 6 per cent, 7 per cent and apply a uniform rate of 3 per cent across the board on the annual rental value. And if I go back to that Bill, that infamous UNC Bill of 2011, it also said you could value properties in two ways. You work out the current rental value and you apply a rate of 7.5 per cent to that or alternatively, at the discretion of the revenue officer, you take the market value, the sale value, you multiply it by 6 per cent and then you multiply 7.5 per cent and you get the result. And I showed you that for a modest HDC house under the 2011 legislation the tax would have been \$2,250 a year, whereas under this legislation it is \$400 a year.

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

**Hon. C. Imbert:** I think these facts need to go into the system. But let us see what this Bill is seeking to do. This Bill seeks to do a few things. It only has a few clauses as I said, so let me go into the clauses of the Bill.

As I said clause 1 is just the title. Clause 2 it says that:

“17A. Notwithstanding the date specified in section 17 (1), for the year 2024 only”—that is this year—“the Board shall cause a notice of assessment to be issued on or before 30th June.”

The current law says 31<sup>st</sup> of March. So this is extending it for three months. That is the date on which the Board must send out the tax notice to property owners, the Board of Inland Revenue that is. And a big distinction must be made between the valuation notice, which is the annual rental value and the tax notice. And I heard a funny story last week and I mean, it just did not make any sense but it is a true story.

Somebody in Tobago got a valuation notice and a tax notice and they have an upstairs and a downstairs. And they told their relative, “ah get two tax notices, one for the big place upstairs and one for the small place downstairs”. “And ah go

pay the small one but I find the big one too big, that is too much tax.” You know what it was, one was the annual rental value and the other was the property tax assessment for the same property, but they were unable to distinguish that one said this is your annual rental value and the other said this is the tax you have to pay. They got the two and they could not figure it out and this is a big manager in a state enterprise. I am calling no names, highly educated professional person in a state enterprise could not see that one was the annual rental value and the other was the tax notice.

Now, I have seen a newspaper make this point, that no matter how many times I have said and how many full page advertisements have been published and how many times it was put on radio that the annual rental value and the tax notice are not the same, it seems that we have to keep at it to let people—you just have to keep at it. The valuation, annual rental value is not the tax you have to pay. And tax only comes from the Board of Inland Revenue, it does not come from anybody else. So we will have to keep reinforcing this point that when you get a notice from the Valuation Division that is not a tax notice. That is simply a value of rental which you are entitled to challenge because you cannot challenge the tax. The tax is just a calculation. It was 2.7 per cent which is 3 per cent minus 10 per cent of the value before. It is now 1.8 per cent of the annual rental value because it is 2 per cent less 10 per cent.

So you cannot challenge the tax per se, you can challenge the value. So I have to keep repeating this although I have repeated it numerous times and we would have to keep letting people know that you cannot bring your annual rental value notice to the tax office to pay the tax because they would not accept it because it is not a tax notice. So coming back to the Bill itself, clause 2 says:

“The Property Tax Act is amended—

(a) by inserting after section 17, the following section:

17A. Notwithstanding the date specified in section 17 (1), for the year 2024 only, the Board shall cause a notice of assessment to be issued on or before 30th June.’;”

So we have delayed the time for the issuing of the tax notices in order to give us the opportunity to adjust all the tax notices to the 2 per cent rate that we are proposing. Clause 2 (b):

“by repealing section 52”—of the Property Tax Act and substitute—“the following...:”

“Power of Minister as to times for doing...”—various things.

And this is already in the Valuation of Land Act, so there is nothing unique about this. And the new clause 52, or new section 52 will be as follows:

“52. (1) If any act, or anything required to be done at or within a fixed time under this Act cannot or is not so done, the Minister may by Order, from time to time, appoint a later time for doing the same whether the time or any later time appointed within which the act ought to have been done has or has not elapsed or expired.”

So this gives the Minister now the power to extend the time for doing anything which would be, for example, another thing that people are being caused to be worried about, the imposition of penalties and interest and so on. So the Minister of Finance can now, is now empowered to extend the time by which penalties become due. So, again, to give the Minister the ability to deal with an issue as it arises.

“(2) Any act done within the time or later time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.”

So let us assume you paid your tax late and you are now due penalties and interest,

the Minister can extend the time and you escape the penalties and interest. This is what this is all about. In section 53A(a):

“by deleting the word “affirmative” and substituting the word “negative...”.

That is changing the method by which these changes are made and:

“(d) in Schedule I, in respect of the rate of tax payable (%ATV) on residential land, by deleting the word ‘3’ and substituting the word ‘2’—and making the rate of tax and residential property now 2 per cent and making that effective for the calendar year 2024.

By way of clause 3 which says:

“Section 2(d) of this Act is deemed to have come into force on 1st January, 2024.”

Now, let me go back to Sen. Mark’s Bill which he so kindly told us all about on Sunday. And let me see how the UNC Minister of Finance would have adjusted the rate of tax. I am anticipating here, Mr. Vice-President, you know Sen. Mark is allergic to the word “negative”, at least when it deals with affirmations, he may not be allergic otherwise. So let us go to clause 3 of the Lands and Buildings Taxes Act of the UNC. And what does clause 3(3) of the UNC Act say?

**Sen. Dr. Browne:** Affirmative resolution.

**Hon. C. Imbert:** What did you say?

**Sen. Dr. Browne:** Affirmative resolution.

**Hon. C. Imbert:** Mr. Vice-President the Leader is telling me it must be affirmative resolution, must be. I mean, that is the default position of the UNC. Clause 3(3):

“The Minister”—and this is the UNC Minister we are talking about, because this was 2011—“may from time to time by Order prescribe that in respect of any specified year or years and in respect of any specified area or areas the tax on buildings imposed by this Act shall be at higher rates than those

prescribed...”

Neither affirmative nor negative. The Minister could just sign an Order and publish it in the *Gazette* and that is the end of that. So that was in the UNC Act, giving the Minister of Finance, the UNC Minister, the power to increase the rate of building tax without coming to the Parliament in any form or fashion. I was quite astonished when I read that one because I went in to that Act, that UNC Act looking to see well, how much was the tax, I determined it was 7.5 per cent, how they calculate it, they use capital value and then I saw this, this caught my eye, I say, “nahh this cyah be true”, that the UNC when Sen. Mark, I think he was the Speaker introduced a Bill to increase the rate of building tax, the Minister could do that without even coming to Parliament, not even laying it in the Parliament. By fiat, by executive decree.

**2.50 p.m.**

So that is the Bill. That is the Bill.

**Sen. Dr. Gopeesingh:** A ghost Bill never brought to Parliament.

**Hon. C. Imbert:** Mr. Vice-President, I am hearing—

**Mr. Vice-President:** Gentlemen, you will have your time to respond. Allow the Minister to make his contribution, please.

**Hon. C. Imbert:** I am hearing Sen. Dr. Gopeesingh now. I know he has a little challenged because whenever the real UNC Senators get sick or leave the country mysteriously, he gets a call and he finds his way here. So they get more than one bite of the cherry. But it is all right. Let me go to Friday, February 18, 2011, House of Representatives. I am reading from the *Hansard*, Mr. Vice-President. The House met at 1.30 p.m. and then it goes on to the usual things, Leave of Absence, Matter of Privilege (Speaker’s Ruling) and so on, and it continues into the first reading of the following Bill, the Lands and Buildings Taxes Bill, 2011.

So I heard Sen. Dr. Gopeesingh shout across the floor, “Never laid in Parliament.”

**Sen. Dr. Browne:** That is not true.

**Hon. C. Imbert:** Well, I have just proven that it was laid in the Parliament—

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

**Hon. C. Imbert:**—by the UNC on the 18<sup>th</sup> of February, 2011, and you see, that is typical UNC. They say anything that comes into their head, hoping that people will not know, hoping that their supporters will believe whatever they say. But the fact of the matter is, they are two instances of the UNC seeking to impose a tax on buildings and land that was way in excess of what is in the PNM’s Property Tax Act.

The first was this attempt by Minister Dookeran in 2011, 7.5 per cent tax, and the second was Larry Howai’s announcement in 2014, I believe, that they were going to introduce legislation to tax property. But let us see what is done in other countries.

I am told in Barbados—and I have the information here—that in Barbados, the way the Minister of Finance in Barbados deals with taxes on property is exactly the same as was in that UNC Bill. The Barbados Minister of Finance can simply, by Order, without coming to Parliament, change the rate of property tax. And so it is in many Caribbean jurisdictions. So I thought I would deal with that because I really do not think it is a productive use of Government’s time, or parliamentary time, or hon. Senators’ time, or the time of people in the other place, every time you want to adjust the rate, that you have to come here and subject the listening public to the screaming and shouting of the Members on the Opposition Benches.

So what is this tax going to be used for? And the interesting thing is, irony of ironies, as soon as it was announced that the Government had made a decision to reduce the tax from 3 per cent to 2 per cent, immediately all kind of UNC

zandoli came out of their hole and said, “But we were counting on that money. How we could reduce that? We had all kind of projects planned.” Now, how could you object to something with every ounce of blood in your body that that it is evil, it is wicked, but you see an appropriation in the annual budget and you already start to plan for spending that evil and wicked money?

**Sen. Dr. Browne:** And complaining.

**Hon. C. Imbert:** It is schizophrenic and you are complaining about, “Oh, how could you reduce the amount of tax because we have less money now?” And I noticed a lot of people who like to talk out of both sides of their mouth, also making the same point, that the Government’s decision to reduce the rate from 3 per cent to 2 per cent will mean less money for corporations, but we did not need anybody to tell us that. We know two is less than three. We know that if we cut the rate of tax by 33 per cent, obviously there will be less residential property tax. But the whole point of all of this is because there is so much misinformation outside there, there is so much propaganda, there is so much misunderstanding of what is really going on, that the Government felt the most appropriate thing to do—since people have not paid land and building taxes for 15 years, the most appropriate thing to do was to phase in the implementation of this tax, which will certainly give the local government corporations the funds that they need.

Anybody who lives in a local area will know that you have called up the corporation—I have done it—and said, “The drain behind my home is damaged, could you come and fix it? We have no money. The garbage at the bottom of the hill needs to be collected, we have no money. The recreation ground in Maraval needs to be upgraded, we have no money. The cemetery down in Diego Martin needs to be repaired, we have no money.” And so it is throughout the length and breadth of Trinidad and Tobago. Any person who lives in—well, Trinidad, sorry,

not Tobago. Anybody who lives in Trinidad—because the local system is only in Trinidad—anytime you go to get something done by a regional corporation, by the city, by any of the boroughs, you want to get something done, you want to get something upgraded, you want to get something improved, you want to get your roads patched, you want to get your drains clean, we have no money. So what do other countries do? What do other countries do?

They create a dedicated income stream going to the local government authority—whether it is a city, whether it is a borough, a municipality, whatever it is, they create a dedicated income stream going to that local government body that could be used precisely for these things that people complain about. And why do they say they have no money? If one takes a look at the appropriations to local government over the last 20 years, you will be shocked. Local government gets about \$2.5 billion, Sen. Hosein? About \$2.5 billion.

I remember 20 years ago, the local government appropriation was in the hundreds of millions. I remember when I was Minister of Local Government between 1993 and 1995, the appropriation was about \$100 million. They are now getting \$2.5 billion, and where does that \$2.5 billion go? Wages and salaries. So the local government expenditures increased exponentially from \$100 million 30-something years ago to \$2.5 billion now, and the vast majority of that money goes to paying wages and salaries.

There is very little left over for Development Programme and for expenditure on goods and services, and it is because we as a country, we simply cannot afford out of general revenues to give local government bodies \$3 billion. We just do not have the money.

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

**Hon. C. Imbert:** Thank you. I am nearly done.



So that what do other countries do? They depend on property tax to provide a dedicated income stream for goods and services, and for development. And this is exactly what this is all about. This is what it is all about, and the Government intends to come back to the Parliament to ring fence the proceeds of property tax so it cannot be used for unproductive expenditure.

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

**Hon. C. Imbert:** It is to be used only for goods and services, and the Development Programme. It cannot be used for other purposes, because left to themselves, some of these corporations would just increase their labour force and achieve nothing, because it would be foolish of anybody in the extreme to say that you have high productivity within local government corporations. That is just not so. And if you say otherwise, you are not speaking the truth.

So we need to use the labour that exists in local government corporations, who say they have no equipment, they have no sand, they have no cement, they have no gravel, they have no tools, they have no diesel for their vehicles, we need to create this income stream to give them diesel, and sand, and gravel, and backhoes, and equipment and so on. So this is what this is all about.

As I said, the real issue here is how the valuations are determined. And as I said, there is a 57-page document from the International Property Tax Institute giving advice to our Valuation Division as to how they should value properties, how they should assess the rental value, which is the established method. It was in the UNC 2011 Bill, it was in the old land and taxes Bill, use the annual rental value.

Some countries—United States uses capital value. If you have an apartment in Miami, you have to pay 2 per cent of the sale value. So if you have an apartment in Miami that is worth US \$200,000 which is not that much, you will

have to pay 2 per cent of US \$200,000 every year, US \$4,000, TT \$30,000 in property tax, which is not 10 times what our tax is. It could be close to 100 times what our tax is. And in those countries, they understand that the corporations need this dedicated revenue stream. So I hope I have properly explained everything, Mr. Vice-President, and I beg to move.

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

*Question proposed.*

**Mr. Vice-President:** Sen. Mark.

**Sen. Wade Mark:** Thank you, Mr. Vice-President. Mr. Vice-President, let me bring this debate back to some degree of sanity and reality.

**Hon. Senators:** [*Laughter and desk thumping*]

**Sen. W. Mark:** The Government, clearly, is desperate and they are looking to just grasp at anything in order to justify what is before us. Mr. Vice-President, what is before this honourable Senate today is not the Lands and Buildings Taxes Bill. That is not before us. What is before us is the Government's Property Tax (Amdt.) Bill, 2024. That is what is before us. And what is the Government, Mr. Vice-President, seeking to do? The Government, Mr. Vice-President, in this measure that is before this honourable House, is seeking to do a couple things. They are seeking to allow the Board of Inland Revenue to:

“...cause a notice of assessment to be issued on or before the 30<sup>th</sup> of June...2024 only.”

And we will deal with why that has been introduced in the legislation that we are currently debating.

It is also seeking to:

“...allow the Minister by Order to alter the time frame for doing certain acts...”—as outlined in the clause that we have before us in the legislation.

It is also seeking, Mr. Vice-President, to allow the Government, through the Minister, to amend Schedule I in order to bring about and to replace “affirmative” with “negative” as it relates to resolution. That is what is before us. And, Mr. Vice-President, what is before us is the Government is seeking to lower the rate of property tax only on 200,000 residential owners.

**3.05 p.m.**

May I repeat, not 400,000, but only 200,000 residential owners. The Minister came to this Parliament and amended the law in order to satisfy the valuation roll. So, the threshold will no longer be 400,000 but only 200,000. So, Mr. Vice-President, that is what is before us today.

I want to say from the outset, Mr. Vice-President, that the right to shelter is a fundamental human right. And no government, in whatever shape and form, should ever be given the authority or the right to deprive a citizen, to deprive you, me and any citizens of this country of their right to the enjoyment of such a fundamental right of shelter. The Government “like ah piper”, drunk, Mr. Vice-President, and they are just scrambling and that is why we are here today, they are scrambling and I will tell you why they are scrambling, Mr. Vice-President. Under this Minister of Finance, the Government of Trinidad and Tobago has destroyed and crashed the economy of this country—

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

**Sen. W. Mark:** —and they are now coming to pick the pockets of the residential owners of properties in Trinidad and Tobago by imposing a ghost tax. That is what they are doing. So, Mr. Vice-President, what has happened under this regime because we have to put this debate in some perspective. This property tax which is a form of constructive fraud, did not come about just so. The Government did not bring it to the Parliament just so. It is against their background. The Prime

Minister is on record as saying, if we do not impose the property tax on the population, we will have to go to the International Monetary Fund. That is what the Prime Minister said at some meeting in San Fernando recently.

So why are we here? We are here, Mr. Vice-President, because the Government of Trinidad and Tobago has brought this economy to its knees. That is why the Government is seeking to impose the draconian and dreaded property tax on the people of this country. They run out of cash. There is cash flow crisis in Trinidad and Tobago today, cash flow crisis. Do you know, as we speak, this Government has spent over half a trillion dollars in the last nine years in this country? May I repeat, Mr. Vice-President? This Government has spent over half a trillion dollars over the last eight and a half years and they have borrowed and they are going to borrow up to a ceiling of \$45 billion in less than nine years. That is what we are faced with.

And you know Mr Vice-President, as we speak, Trinidad and Tobago's foreign exchange reserves is at its lowest for 20 years. We are now \$5.6 billion in our foreign exchange reserves. When they came to office, it was US\$11.5 billion. Today, Mr. Vice-President we are US\$5.6 billion. That is where they have taken us. So what has happened is that they have come to pick the pocket of the middle class, to pick the pocket of working class, to pick the pocket of the ordinary people, so that they can continue to have to a wonderful time at the expense of population.

Ask the Minister of Finance, with his Allora apartments. How is he benefiting, and you are calling on me to pay property tax? Ask the Minister of Tourism, how is he benefiting, but you are coming to ask me to pay property tax? Ask the Prime Minister, how he is benefiting in a five-apartment place at Landate, but you are coming to ask me and ordinary people to pay property tax? Ask Inez

Gate, 46 private apartments, how have they benefited from the largesse of this Government and coming to me to tell me to pay property tax?

**Sen. Dr. Browne:** Mr. Vice-President, on a Point of Order.

**Mr. Vice-President:** There is a Point of Order being raised.

**Sen. Dr. Browne:** Mr. Vice-President, Standing Order 46 (6) there were clear imputations of improper motives levied against the Prime Minister in those comments.

**Mr. Vice-President:** Sen. Mark the examples you used are supported by 46 (6). I ask you to desist from making such comments and stick to the items at hand.

**Sen. W. Mark:** Mr. Vice-President, we have the evidence and we will bring it on the platform.

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

**Sen. W. Mark:** We have the evidence. You come on the platform Minister and challenge me and I will deal with you. Mr. Vice-President, let us deal with the reality, let us deal with the reality. This Government has engaged in a kind of activity in which the entire process is riddled with inaccuracies, inconsistencies, anomalies and contradictions. And you come here today trying to justify, trying to advance a policy that will pauperize the middle class and allow you in the final analysis to tamper with their castle, which is their home. Because in the Property Tax Act, even in the final analysis, if you cannot pay the Government your property tax, they will come and seize your home. That is what they will do. They will come and seize your homes.

**Hon. Senators:** That is not true.

**Sen. W. Mark:** That is what the Government will do.

**3.15 p.m.**

**Hon. Senator:** That is true.

**Sen. W. Mark:** It is in the law, so do not come and tell me it is not true. So, Mr. Vice-President, let us deal with the reality, and I want to say this very clearly, if the root of a plant, if the root of a fruit tree is poisoned, all the fruits from the branches emanating from that fruit tree, if you consume them, they will kill you. Mr. Vice-President, what is happening here is simply this, the Government is seeking in this measure to extend the assessment notice that the Board of Inland Revenue can issue from March the 31, 2024, under section 17 by creating a new 17A, only for 2024, that will allow them to issue assessment notices in and latest June 30<sup>th</sup>.

But you know what, Mr. Vice-President? The Minister is supremely silent on what will happen on the 30<sup>th</sup> of September. He is not telling us and he is not telling the taxpayers, the property owners whether 30<sup>th</sup> of September will be extended by three months. He has left the 30<sup>th</sup> of September intact, even though he has increased the period from March 31<sup>st</sup> to June 30<sup>th</sup>, but you must pay your tax according to the Minister by the 30<sup>th</sup> of September, or face a 10 per cent immediately on that sum that it is outstanding, and then they put a draconian 15 per cent rate of interest. And if within a year you cannot pay it, they are coming to take your fridge, your stove, your bed, your mat, your curtain, in order to do what? To recover their property tax. I want to warn Trinidad and Tobago, this Government is out to create, not a homeownership democracy, they are out to create a homeless autocracy.

**Hon. Senators:** Yes.

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

**Sen. W. Mark:** That is what they are committed to doing, creating a homeless autocracy and not a homeownership democracy. I want to tell the people of Trinidad and Tobago that the United National Congress is committed to the creation, and the construction, and the building of a homeownership democracy in Trinidad and

Tobago.

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

**Sen. W. Mark:** That is what we are committed to doing.

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

**Sen. W. Mark:** Mr. Vice-President, there are two levels that we have to deal with. We have to deal with the Valuation of Land Act, and we have to deal with the Property Tax Act as it relates to objections. Mr. Vice-President, I have two retired friends living in the corridor who have received notices of valuation for their simple three bedroom homes, and you know what these curb side field assessors, and roadside assessors valued their property at? And the Commissioner of Valuations sent it to them, Mr. Vice-President? They say, without your permission, without your leave, without you evening seeing these people, they are telling you the annual rental value of your three-bedroom house is \$265,000. And they say when you convert that on a monthly basis, you could rent your house for \$20,000. That is what they are telling people.

A house that cannot be rented for \$5,000, they are telling you that you can get \$20,000. And then they come and they can give you an assessment notice from the Board of Inland Revenue, you have to pay \$7,000 or lose your property, \$7,000. No, Mr. Vice-President, tell me where a pensioner will be able to get \$7,000? And do not tell me about any deferral, do no tell me about deferrals. Deferrals are only for two years, and you have to go back and beg the Board of Inland Revenue to extend your time. Which elderly citizen has that capacity to do that? This is a criminal act on the part of this Government.

Mr. Vice-President, what is even worse, they tell you and me to object, we object within 21 to 30 days. You send your objection to the Commissioner of Valuations, you know what the Commissioner of Valuations will tell you, Mr.

Vice-President? Thank you. Thank you and you never hear from him or her again. You know what is even more dangerous, more disturbing, more troubling? It is the fraud that they are committing on poor people of this country.

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

**Sen. W. Mark:** Mr. Vice-President, under the law there is supposed to be a valuation tribunal so I can take my objections to. This Government is yet to establish the valuation tribunal, so what is the purpose of I objecting, and the Minister telling me I have to pay my tax by the 30<sup>th</sup> of September or lose my home. Now, that is banditry—

**Dr. Gopeesingh:** Yes, highest.

**Sen. W. Mark:**—of the highest order. Why are you bringing legislation to Parliament to allow us to debate it, and you have not established the valuation tribunal for the people to go and complain?

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

**Sen. W. Mark:** Mr. Vice-President, how can that be fair? How can that be fair? How can the Government justify that? This is illegal, this is unconstitutional—

**Dr. Gopeesingh:** Breach of democracy.

**Sen. W. Mark:** This is a breach of my fundamental rights. Where is my access to justice that I am entitled to—

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

**Hon. Senator:** Yes!

**Sen. W. Mark:**—under the Constitution.

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

**Sen. W. Mark:** Am I not entitled to the protection of the law as any other citizen? But if you deny me fundamental justice, and access to justice, are you not breaching my fundamental rights that are enshrined under section 4 of the



Constitution?

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

**Sen. W. Mark:** That is what they are doing.

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

**Sen. W. Mark:** And, Mr. Vice-President—

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

**Sen. W. Mark:**—it is worse, it is worse. You go to the Board of Inland Revenue, Mr. Vice-President, and they give you a form because you are objecting. My colleague got an assessment notice for \$7,000; he cannot pay that. Another one in D'Abadie who has a three-bedroom house, he got a valuation of over \$300,000. They say you could get \$30,000 a month, and then they tell him, he has to pay \$10,000. Did the Minister talk about that?

**Hon. Senator:** He talked about Federation Park.

**Sen. W. Mark:** He talked about Federation Park, he did not talk about the ordinary man and woman! They want to steal your home!

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

**Sen. W. Mark:** They want to take away your property! That is what they want to do. So, Mr. Vice-President, hear what is going on, you go to the Board of Inland Revenue under section 17(h) of the Property Tax Act, and what do you do, Mr. Vice-President? You have a right to object, and they have a right to tell you the procedures that you must use in order to object. Mr. Vice-President, you go to them, they give you a form, and they say thank you. “Thank you, good day”, they take your form, they put it in a box and they say “buh-bye”.

**Hon. Senator:** No receipt.

**Sen. W. Mark:** You have no acknowledgement, you have no receipt, you do not have VAT, corporation tax, if you go to the Board of Inland Revenue or to the

VAT office, and you object to the amount of charges they are putting on you, Mr. Vice-President. Those charges, that portion of your income that they are saying that they must take, cannot be tampered with. They have to put that in escrow until your matter is resolved, that is what it is under VAT and in the Corporations Act, I am advised. But, Mr. Vice-President, when it comes to your property tax, they give you a form to fill out, and then they tell you good-bye. So, you get no justice at the valuation tribunal level where you get, Mr. Vice-President, your valuation notice, no justice. How would you get peace? This is provocation, you know, this is provocation of the highest order.

**Hon. Senator:** Affecting mental health.

**Sen. W. Mark:** Mr. Vice-President, no justice at valuation, no justice at the Board of Inland Revenue, so what are the masses to do? Go on their knees, on bended knees before the emperor? And beg the emperor for forgiveness? What are they to do? Mr. Vice-President, what are they to do?

**Mr. Vice-President:** In your contribution you do not turn your back to the Chair.

**Sen. W. Mark:** Sorry, sorry I apologize. I love looking at you, sorry about that. Mr. Vice-President, let me indicate to you, what are these people to do? And then—so you have no justice at the Board of Inland Revenue, none at the valuation level, and you are telling me I must pay property tax. Listen, you see, Mr. Vice-President, for me, I know what I will do, you know. I know what I will tell the people to do, but I cannot tell you here. And if they want to jail everybody, they want to send us to jail? Take us, we will not pay that unjust tax.

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

**Sen. W. Mark:** Mr. Vice-President, that tax is unjust. But I will not tell you what I will do. So, Mr. Vice-President, hear what goes on, you have a bunch of amateurs employed at the Valuation Division, underqualified, and they are going

out there to assess our properties. There is a Royal Institute of Chartered Surveyors that would issue licences, and every field assessor of whatever rank or grade, must have a licence issued by the Royal Institute of Chartered Surveyors. Mr. Vice-President, you know what is going on? People are going out there as field assessors, they do not have the qualifications, and they are assessing your property. They are not fit for purpose. And that is why, Mr. Vice-President, we are in this mess that we are in today. They are valuing your property at \$300,000 and \$400,000, saying that you could rent your property for \$30,000 a month, and you have to pay \$15,000 by the end of September otherwise you lose your home. This is madness, this is not fair.

**3.30 p.m.**

Mr. Vice-President, I would have thought that taxation would have been based on the foundation of the reality of a property. If I am getting \$20,000, for my property, and I am getting \$20,000 in my hand every month, you can charge me on that if you wish. But, Mr. Vice-President, it is ludicrous for the Government to assume that your property is valued at \$20,000—you have no intention of renting your property, but they put this fictitious value onto your property and they say you have to pay a percentage of that, which is assessed by the Board of Inland Revenue, and you have to pay that by the 30<sup>th</sup> of September because the Government has misappropriated our funds, the Government has mismanaged our economy. The Government has squandered the resources of the State and the people. They have engaged in wasteful expenditure, and they are coming to tax you, and me, and us, because they have run out of cash.

**Sen. Lyder:** Yes, yes.

**Sen. W. Mark:** Why must you do that?

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

**Sen. W. Mark:** Mr. Vice-President, I want to indicate to my colleagues here. There was a revolution in the United States against the British when they tried to impose taxation without representation. Mr. Vice-President, the last time I checked the Constitution of the Republic of Trinidad and Tobago, there was only one law-making body under our constitution, and that law-making body is the Parliament of the Republic of Trinidad and Tobago.

What we have been doing is ceding our law-making function to the Executive, and that is why the Executive could be so contentious, insulting and disrespectful of the Parliament and parliamentarians to tell us, I am prepared to remove “affirmative”, replace it with “negative” because it is unproductive. Mr. Vice-President, to come to this Parliament to justify any decision the Minister may take to increase or decrease the rate of property tax. Could you imagine that?

We are responsible under section 75(1) to scrutinize the activities and decisions and actions of the Government? Yet still, the Government is coming here to tell us that they must get the power at any time to determine whether the tax that you pay on your property will be 3 per cent, will be 2 per cent, will be one 1 per cent, or whether, Mr. Vice-President, it will be 6 per cent, 7 per cent, 8 per cent, 9 per cent, 10 per cent. Now tell me, is that equivalent to tyranny? That is not equivalent to misconduct in public office? That is not equivalent to abuse of authority by the Government? How can we as a Parliament agree to give any Minister—and I am not talking about our current Minister of Finance—any Minister of Finance—

**Sen. Lyder:** The outgoing, the outgoing, the outgoing.

**Sen. W. Mark:** Why must we give any Minister of Finance that kind of power? No, Mr. Vice-President. We are saying to the Government of Trinidad and Tobago, if you want to amend—if you want to remove “affirmative” and replace it

with “negative”, you have to come better than that.

Mr. Vice-President, I do not know if you recall but we brought, in 2018, amendments to this particular piece of legislation back then because the Minister was coming to amend the Property Tax Act in order to give him the power to just whimsically—

**Mr. Vice-President:** Senator, you have five minutes remaining.

**Sen. W. Mark:**—change the Schedule from—without any kind of scrutiny and we said, no. And the Minister is on record as saying, Mr. Vice-President, Minister Colm Imbert, and we quote him:

“Yes, Madam Chairman. Let us go now to our proposed amendment, and let me explain our proposed amendment to Sen. Mark.”

And he goes on, Mr. Vice-President:

Yes—“...he can see things our way. The important and fundamental Schedule that would impact upon people is Schedule I. Schedule I is the rate of tax, and I am proposing an amendment before we deal with yours, that would make any Minister responsible for taxes required to come and debate a change in the rate.”

Mr. Vice-President, this is what the Minister said on *Hansard*, that before any Minister changes taxes, he must come to this Parliament and justify it. What has changed? Why has the Minister reneged on his commitment to Parliament, Mr. Vice-President? Mr. Vice-President, let me make it very clear, the United National Congress is totally and completely opposed to this amendment to the Property Tax Act.

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

**Sen. W. Mark:** I want to go further and say, Mr. Vice-President, we are completely opposed to property tax in its current formation.

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

**Sen. W. Mark:** We are not committed to going with this annual value—annual rental value. It is oppressive against the people of this country. I want to tell, Mr. Vice-President, the hon. Minister, Mr. Larry Howai is on public record, and I have it here before me, telling the whole country that the Government of the People’s Partnership had no interest in introducing property tax, in spite of what the Minister has said; no interest. It is on public record, Mr. Vice-President, that Mr. Larry Howai has said that, and said that publicly. My colleagues and so on will quote from it.

**Sen. Lyder:** “Doh” worry, I “go” quote it.

**Sen. W. Mark:** I can tell you that both Mr. Imbert, then Opposition Member of Parliament for Diego Martin North/East, and the Prime Minister, the hon. Dr. Keith Rowley, Member of Diego Martin West, at their conference at the Crowne Plaza, on record, they are not going to introduce a property tax. They are on public record. And to further consolidate his position, in 2009, Dr. Keith Rowley in this Parliament is on record as saying, poor people do not support property tax and he is not in favour of property tax. That is on the public record.

**3.40 p.m.**

So both—the Prime Minister when he was in the Opposition was against property tax. The Minister of Finance was against property tax. And now the Government is coming here to tell the country Mr. Vice-President, that we must support property tax. Mr. Vice-President, we do not support the measure. We do not support this Bill that is before us. And I want to tell you, Mr. Vice-President, in closing, the PNM had operatives in the Ministry of Finance and those operatives frustrated the daylight out of—and I know their names, you know, I could call them but I would not call their names. I know them.

**Hon. Senator:** Keep them, keep them.

**Sen. W. Mark:** It is women and all of them and they frustrated, Mr. Vice-President, our attempt to repeal the Property Tax Act. That Government had their friends and their operatives frustrating the UNC in making efforts to repeal the property. We were always committed to repeal it.

**Mr. Vice-President:** Sen. Mark—

**Sen. W. Mark:**—The Property Tax Act.

**Mr. Vice-President:** [*Inaudible*]

**Sen. W. Mark:** Mr. Vice-President, I thank you for the opportunity to contribute.

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

**Mr. Vice-President:** Hon. Senators, we will now revert to an earlier item of business.

### SENATOR'S APPOINTMENT

**Mr. President:** Hon. Senators, I have received the following correspondence from Her Excellency the President Christine Carla Kangaloo, O.R.T.T.:

“THE CONSTITUTION OF THE REPUBLIC OF TRINIDAD AND TOBAGO

By Her Excellency CHRISTINE CARLA  
 KANGALOO, O.R.T.T., President of the  
 Republic of Trinidad and Tobago and  
 Commander-in-Chief of the Armed Forces.

/s/Christine Kangaloo

President.

TO: MR. NDALE YOUNG

WHEREAS Senator the Honourable Nigel de Freitas is incapable of performing his duties as a Senator by reason of his absence from Trinidad and Tobago:

**UNREVISED**

NOW THEREFORE, I, CHRISTINE CARLA KANGALOO, President as aforesaid, in exercise of the power vested in me by section 44(1)(a) and section 44(4)(a) of the Constitution of the Republic of Trinidad and Tobago, do hereby appoint you, NDALE YOUNG to be a member of the Senate temporarily, with effect from 25<sup>th</sup> of March, 2024 and continuing during the absence from Trinidad and Tobago of the said Senator the Honourable Nigel de Freitas.

Given under my Hand and the Seal of the  
President of the Republic of Trinidad and  
Tobago at the Office of the President, St.  
Ann's, this 25<sup>th</sup> day of March, 2024.”

### **PROPERTY TAX (AMDT.) BILL, 2024**

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

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

**Sen. Hazel Thompson-Ahye:** Thank you, Mr. Vice-President—should it not be Acting President though?—for the opportunity to speak on this amendment, the Property Tax Act. Chap. 76:04. In 1769, Benjamin Franklin said:

“...in this world, nothing can be said to be certain except death and taxes.”  
Today, some homeowners in Trinidad and Tobago are certain that the property tax will be the death of them. I make no comment, although I am itching to about another kind of death that has been envisaged because of property tax. Mr. Vice-President, we are here to debate an amendment to the Property Tax Act. Why? Because since we were here last the Government has proposed a change, they have taken that to the House of Representative, that amendment was passed there and before it can become law, we must pass that amendment. We must agree with what has been done in the House of Representatives. But that is really a narrow view, you know, of what is our purpose here today.



In a larger sense, what we are doing here today is exercising our democracy. According to the Cambridge dictionary, democracy:

“is the belief in freedom and equality between people, or a system of government based on this belief in which power is either held by elected representatives, or directly by the people themselves.”

The fact that power is held or exercised by elected representatives, is not the be all and end all of democracy, you know. Democracy has been described as the belief that everyone in our country has the right to express their opinions and that power should be held by people who are elected, or a system of government based on this belief. If this view of democracy as belief in freedom and equality between people is held by government, then it behoves the Government to listen to the views, as expressed by the people. To examine those views and seek as best it can, and as far as it can, to act in accordance with those views.

The approach cannot be, must not be, it is my way or the highway, it cannot be I am Monarch of all I survey, it shall not be as Gratiano said in the Merchant of Venice:

“...I am Sir Oracle, when I open my lips...no dog bark”

No man bark or I will fall on my sword for this, no, a good government, which we all seek and hope we have, must stop, look and listen. If we must deviate from the popular view it can do so if they want to deviate, but to do so only after giving a reason response for that decision. Government must take us into their confidence and be at their most persuasive best as they were before the elections, so we can have faith in you.

This Property Tax (Amdt.) Act has evoked a great deal of public comment. It has raised a lot of strong feelings and emotional pain and some degree of fear. Fear of being reduced to even greater poverty, even fear of the loss of that property

on which tax must be paid. Some of it has been justified, some unwarranted, but it exists and some has been evoked through pure mischief. And sometimes when I hear what is outside there in the public, I remember what some primary school teachers used to say to the students who are giving trouble: “Why yuh doh behave yuhself and let people like yuh.” Because some of what is happening outside there makes absolutely no sense. Just making trouble.

Now, the Minister has published the form that allows indigent elderly infirmed people, people on fixed income, pensioners, recipients of social grants, et cetera, to make an application for deferral of the tax. But when you defer the tax, is that a virtual act of kicking the can down the road? Now things were going pretty good, until we introduced a clause that says, you defer the tax all well and good, but then two years, we have to look at that deferral again.

So, if someone is infirmed, a pensioner receiving social grants to make the application for the deferral of tax they have to come two years, why? Do you expect some miracle to happen that the person who is a cripple or so, is suddenly going to get a miracle, take up your bed and walk? No, that two-year provision, that deferral, I think, that should be reconsidered.

We see the Minister of Social Development celebrating centenarians, very often, at least one other Member of Parliament publicly referred to one such person as a centurion, but it was not the Minister of Social Development, she knows better than that. What if the elderly person though, at age 60, had received the deferral, has not paid for the next 40 years, the burden on the beneficiary will be extremely hard to bear. Now they too, are given the opportunity because it ends on the death of the owner to apply for a deferral. That is a good move. I cannot and will not believe that we have a Marie Antoinette-style government. You would recall when

she was told that the people have no bread, she said let them eat cake. That is not how we operate here.

Some people have short memories and others have no memory whatsoever of what it is to be poor. And we must always remember that whatever provision we put in the law, that it must serve the least of us, so they can have the best life possible.

This Property Tax legislation in any of its incarnations recognize that there are in this country, the poorest of the poor. It recognizes that there must be a time when we must assist them. We are to be creative in looking at ways that people can be assisted in meeting the obligations of this tax.

In Barbados, there is provision for early payment of the land tax by a reduction in the payment due by 10 per cent if it is paid by a particular time, and 5 per cent. So, it depends on when one pays the tax. And we are creative people and we can show this in our laws, not only in mas and Calypso, as to how we can assist persons who need to pay this property tax.

So, the Government, by drafting of this Bill, has shown us that it is listen to the people. This amendment Bill, even though in a limited way, and has granted a concession. The House has therefore lowered the tax rate and the rate of residential property tax has been reduced from 3 per cent to 2 per cent.

Now, the Minister has prayed in aid of the decision for this concession, a comparison of the raise of property tax in some metropolitan countries. Today, he only spoke about the US but in the other place he spoke about Japan and he talked about Australia and United Kingdom, India and France but he spared us that far ranging comparison. Because I really could not understand why he was going so far—why he was traveling so far. I wondered if he was looking for frequent flyer

miles when Caribbean Airlines is under his purview, and he should be looking around to see what is happening in the Caribbean.

So we were not told, to any extent what is happening in residential property tax in Caribbean jurisdictions. What we were told though, is that the rates are seemingly—I believe we got the impression it was higher in the other places than it is in Trinidad and Tobago. But in St. Lucia, it is 0.25 per cent and you can pay over the counter and by cheque in the mail. And some of the people have said to me: We want various ways of payment of this tax. So bring it online, you know, because we do not want to go and line up, as we did with the land and building taxes, to pay this property tax.

So in Grenada, it is 0.2 per cent for land and 0.3 per cent for building, in Guyana for properties under 40 million equivalent to TT, 1,000,271 and so on no taxes payable. In Jamaica, for properties valued at \$400,000, the rate is fixed at \$1,000 and between 400,000 and 800,000 is 0.8 per cent, 800,000 to 1.5 million, the rate is 0.85 and so on.

It should be noted that JD \$30 million is equivalent to \$1,000,326.486 Trinidad dollars. I went in the bank in Jamaica, an ATM, and when I saw my balance, I said oh boy, that was looking so good then I remembered the exchange rate, so I was not comforted.

### **3.55 p.m.**

Now, I was of the view that other persons did not have problems with property tax but speaking to somebody in Barbados, they said that even though no property tax is payable on properties valued at \$150,000 or less, what happens is that when you get a concession in terms of the property rate, you also get a valuation at the same time. So, when you are feeling comfortable and say, “Oh, yes, my property is valued so and so”, you find your property is jumping value.

So, you have gone back to square one. So, governments all over are looking at ways to raise money and that is what property tax is all about. It is a way of raising money, so that government can meet its revenue shortfall.

So, within the Caribbean region, tax rates may be more beneficial than ours if one takes—you know, if one looks at what is happening and does the math. The fact that we do not use market prices of the property as our bases for determination of taxes, is not necessarily a plus for us. If the tax rate on the market price that is used is very low, as it appears to be in some jurisdiction—it might be to an advantage. Math was not my—

**Mr. Imbert:** Would the hon. Sen. just give way? Thank you so much, very kind of you. I just wanted to point out that that rate you referred to in St. Lucia is .25 per cent of the capital value.

**Sen. H. Thompson-Ahye:** Yeah.

**Mr. Imbert:** And, if you equate that to a rental value, which is what our Bill indicates, our law indicates, that is equivalent to 5 per cent. So, .25 per cent of the capital value is equivalent to 5 per cent of the rental value. So, it is actually twice as high as our rate in real terms. I just wanted to let you know that.

**Sen. H. Thompson-Ahye:** So, that is one. Thank you. Maybe by the time I finish, you might find more. Now, I have said at least twice before in this House, that my Caribbean colleagues—of which I have many—have said, “I do not understand why you Trinidadians do not want to pay property tax”. We have no problem paying tax. As I have told you before, my Barbadian colleague said that, you know, we do have a problem as well. It was said by a judge once, “you all have no discipline”. That is not a fair comment.

We have concerns and we in fact are saying these are our concerns. Now, up to 2009, citizens paid their land and building taxes without a murmur. It was

the norm, there were no protests. We thought it was fair and reasonable. No one would have dreamt of saying axe the tax. But an election was warned on that mantra. It was undoubtedly an unwise decision to stop the tax then. Today, we are possibly hundreds of thousands of new homeowners, who have no experience or history of paying tax on their properties. It must be a cultural shock to them. And they will take some time to acclimatize themselves to understanding that that is what homeowners do. But time is against them. They must realize there are benefits as well as burdens to home ownership. I sympathize with them but urge them to get on board and join the club of property tax payers.

The only time I thought something was dreadfully wrong with property tax rates was when—and forgive me, I have said this here before, I was with then the so-called law society annual general meeting and dinner at Hilton. And seated at the table was a prominent senior counsel who lived in an upscale suburb in Port of Spain. He revealed how much property tax he paid—I was shocked. I was paying much more property tax, than he was, and I tell you, my property was probably a quarter of his value. I told him the tax rate and he laughed and said, “The mayor dare not interfere with that”. To what extent does disparity exist, I wonder? Do we have Robin Hood in reverse, where property tax is concerned? Are the poor being disadvantaged and the rich favoured? Is there any basis for such an assertion? I hope not. And, from what we have heard from the Minister earlier today, it seems not, but time will tell.

So, property tax is now calculated on the basis of the ARV. The annual rental value of the property. In respect of residential properties, as the law stands at present, the owners are required to pay a tax rate of 3 per cent of the ARV after being allowed a deduction of 10 per cent. This amendment Bill seeks to lower the rate from 3 per cent, to 2 per cent. Should we not be thanking the Lord for small

mercies, then? I am sure the hon. Minister will prefer that I say big mercies. There seems to be a problem though, with the calculation of the ARV I think, as the Minister has recognized. There has been some protest from homeowners, that the rate is astronomical having regard to the age and state of disrepair of some homeowners' properties.

The Government must ensure that the persons charged with the responsibility of conducting estimates of annual rental valuations are properly qualified to do so, and act with integrity. And, we have heard at length from the Minister about what is happening, and who is training, and how it is operating. Once there is public confidence in the system it should be smooth sailing from then on. Our present law allows for objections and appeals, and as I said before, there is nothing preventing a home homeowner from taking advantage of these provisions, once they qualify for such relief.

Now, I want to go to the question of affirmative and negative resolutions. My bugbear. Time and time I have protested that the Minister's propensity for—or should I say his love affair with affirmative resolution. He ignores me. I suspect he may be a fellow Taurean—we are stubborn. In a case of an affirmative resolution, delegated legislation is laid before Parliament in draft form. It has to be approved before it can become effective, before it becomes law. There will be a debate and at the end of which, Parliament must approve before it becomes law or can vote against or reject it. Perhaps I should have said “persistent”. It may make him happier than the other word.

A negative procedure does not require the active approval of the Legislature. The Minister creates it and will sign it and lay it in Parliament. It becomes law, unless within a specified time frame—I believe it is 40 days—there is a Motion to annul. I have taken pains to point out, whilst speaking on another Bill, that

favouring affirmative resolution was a major bone of contention in the UK, from where we inherited our parliamentary system. It resulted in a report from the House of Lords Secondary Legislation Scrutiny Committee, and I refer here to the 20<sup>th</sup> Report of Session 2021-22 the House of Lords Committee issued a report. It is entitled “Government by Diktat: A call to return power to Parliament”.

I inquired about our legislative scrutiny committee and as I recall, there is a provision in our rules for that, but it has not yet been constituted; correct me if I am wrong. The House of Lords Committee, issued a stern warning that the balance of power between Parliament and government has for some time been shifting away from Parliament. In other words, the Executive, through the use of negative resolution, was said to be gaining supremacy over the Parliament, as it thereby avoids the robust discussions and scrutiny of delegated legislation which is obtained if the process of affirmative resolution was used. As I recall, the argument against affirmative resolution advanced to us here, was the interest of time. A prominent Member of Parliament—not resident in this House, while he was visiting us here, chastised us and characterized those of us against negative resolution, as being lazy.

The House of Lords Committee, however, found that

“If the weight of legislation continues to increase to match the complexity of modern life and if, at the same time, the balance of power is re-set so that Parliament regains greater control over legislation—either by requiring bills to contain greater detail on their face or by applying more robust scrutiny procedures to secondary legislation—then we recognise that the capacity of Parliament to handle this greater workload will have to be addressed. This is in part a practical matter...”

—the report said:



“...and we would look to the Government and the two Houses to support and facilitate the changes needed within Parliament to expand the resources of the two Houses to meet this challenge.”

This debate of negative as against affirmative resolution has implications for the indicator framework of parliamentary capacity and performance, within a framework based on specific Sustainable Development Goals adapted to the institution of Parliament.

On another occasion I will elaborate but today, I whet your appetite to indicate that the first level, target 16.6 refers to “effective, accountable, and transparent...” Parliament. And target 16.7 refers to “responsive, inclusive, participatory and representative...” Parliaments. So, our recommendation for affirmative resolution is not being made to be obstructive, but because it has serious implications for our democracy. It should be a separate discussion.

I refer you to the relevant report in the hope that every parliamentarian who is serious about our governance, will study that report. I thank you.

**4.20 p.m.**

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

**Mr. Vice-President:** Sen. The Hon. Paula Gopee-Scoon, Minister of Trade and Industry.

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

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

Thank you very much, Mr. Vice-President. I am pleased to join the debate today on the Property Tax (Amdt.) Bill, 2024. This topic, as you know, has been ongoing perhaps for the last 15 years, almost as long as my career as a parliamentarian. I am in my 16<sup>th</sup> year and here we are still discussing what I can only term as a void, which is absolutely necessary in any modern country.

Before I speak—before I go to speak, to address the debate, I really would like to connect the dots in terms of the timeline, reminding the audience, the listening public, of the duplicity of the UNC, once again, in their remarks, and I will come to Sen. Mark. I will also want to address the reasonableness of the method undertaken to implement this property tax.

But I come to Sen. Mark. In his usual alarmist tone and his disingenuous way, he sought to introduce and say to the public that, yes, we are reducing the rate of tax from 3 to 2 per cent, but that there is a threshold attached to it. There is no such threshold attached in this amendment Bill. There is nothing of the sort, and I wish to place that on the record. There were not such words uttered by the Minister of Finance—

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

**Sen. The Hon. P. Gopee-Scoon:**—about a threshold that this reduction applies to. Nothing of the sort.

As matter of fact, this is a simple Bill, a five—listen, it is so simple, nothing more than three clauses, that is it. And maybe he has not read the Bill, taken the time to read it, but it is three clauses, straightforward. The short title, the Property Tax (Amdt.) Act, 2024. Clause 2, seeking to amend the Property Tax Act by inserting a new section 17A, which seeks to extend the period by which the Board of Inland Revenue can:

“...issue a notice of assessment to...June 30<sup>th</sup> ...2024...”

That is it.

And then, of course, it seeks to replace—no threshold. I do not know what he is talking about. I am on to clause 2, no threshold—seeks to replace section 52 of the Act to provide the Minister of Finance with the flexibility to extend the time frame for which an action specified under the Act must now occur.

It speaks to section 53A being amended to allow the Minister of Finance the power to amend Schedule I, which contains the percentages—this is a benefit, we are talking about—of annual tax value by Order through negative resolution of the Parliament. We still “eh” talk about “no” threshold, eh.

Then it goes on further, clause 2 seeks schedule to amend Schedule I to reduce—this is the benefit we are talking about—the rate of tax payable for residential properties from 3 per cent to 2 per cent; a benefit to the population, nothing about a threshold. And then, of course, it goes on to speak to clause 3, which adds a commencement clause for the new 2 per cent rate of tax payable on residential properties to come into force as at January 01, 2024.

I literally have read out the clauses, the three clauses, for the population to understand that the usual scaremongering by Opposition, Sen. Mark in particular, will not work. We did not come here to talk about—

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

**Sen. The Hon. P. Gopee-Scoon:**—no particular threshold that this applies to. We came here to talk about a benefit to the population, a reduction in the rate from 3 per cent to 2 per cent primarily. That is what we came here to talk about.

And then he went on—let me put it on the record. He made another statement, and I want to put it on the record and be very clear, the Prime Minister never said that if you do not impose property tax, we will go to the IMF. That is wrong. Of course, it is usual UNC propaganda. This was never said on the platform, and I want to make sure that we put in on the records that here you are—

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

**Sen. The Hon. P. Gopee-Scoon:**—Sen. Mark, in your usual alarming and duplicitous tone as well, scaring the population and you come here to talk about draconian. What could have been more draconian than the 2011 edition that you—

**Mr. Imbert:** 7.5.

**Sen. The Hon. P.-Gopee-Scoon:** At 7.5 per cent. That is what you brought. In 2010, it was about, “Axe the tax, axe the tax”. By 2011, it was, “Add the tax, add the tax”—

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

**Sen. The Hon. P. Gopee-Scoon:**—and they came to the population in 2011. In 2013, they said, we will put Larry Howai—I will come to it, you know, and I will read from the parliamentary record. They came back in 2013, insisting on putting in a property tax, an exorbitant one, at 7.5 per cent. It was only in 2015, when we were coming to an election, that they started talking about waiver. It was only then. Right?

So, Sen. Mark, I am not going to spend any more time on you. I do not think there is need for me to go to my full time either because I think the population is coming to terms, and has come to terms, with the fact that our Government has been very reasonable in what we have put on table. We have listened to the population—

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

**Sen. The Hon. P. Gopee-Scoon:**—and we are now responding by reducing—and we have gone to the House of Representatives and here we are in the Senate now, we are reducing the tax from 3 per cent to 2 per cent.

But one thing about the PNM “eh”, we are consistent.

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

**Hon. Senator:** Yes.

**Sen. The Hon. P. Gopee-Scoon:** And we have always—PNM has always supported and understood the need for a robust and sustainable tax revenue regime. That is a fact, and we never ran away from it. Even you were in government, we

never said, we are not supporting property tax; never mentioned that. You are trying to twist it. We never said that. What we were concerned with was the unreasonableness of the 7.5 per cent that you had brought into place and the whole duplicity, again, in your continued actions, which will ensure that you remain where you are on that losing streak, and that is why you will lose election after election. We have been responsible, we have been consistent and we are continuing to act in that way, and that is why you will remain on that side.

But I take you back to the timeline, again, for the sake of the population because I realized that we are meandering along the way and in some sense, seeking to bring entire the property Bill back to the table. But I want to make it clear to the population, we are dealing with an amendment Bill, but I will bring you back to the timeline and remind the population of what has happened in the last 15 years.

Now, in 2009, the population remembered that the then PNM in government, the PNM administration, had proposed the implementation of a new property tax regime, which was to replace the land and building tax regime. And I will tell you, yes, I said I have been hearing about this and have been part of the discussion for the last 15 years, but even before I was born, my parents had been paying their land and building taxes, eh. So this is nothing new. There has just been a void for the last 15 years on account of their actions.

But in 2009, we proposed the implementation of this new property tax regime, and it was assented to at the end of December 2009, and it was expected to take place in 2010. But, of course, that regime became a great point of contention by the UNC, and not only them alone, it was the COP as well, using it as a tool in their political arsenal to win the 2010 election. In fact, I am sure the population will remember that campaign, "Axe the tax, axe the tax." They will remember.

And they campaigned all over the country from pillar to post, right?—TV, radio, all kinds of billboards. I remember money wasted. It came out from the—I think the Ministry of Trade then dealt with communication as well, eh, and there was a budget in there for communication, for more than trade, and I believe that is where the money was spent to do all this marketing via billboards, et cetera, about the doom and gloom that this property tax would bring.

And, of course, they incited fear and hysteria among the population, of course, using the same kind of rhetoric that was demonic and, of course, it was tyranny and it was criminal act and those were the kinds—I remember vividly, the then Prime Minister, Kamla Persad-Bissessar, saying on a political platform that there will be no taxes under them, including the property tax. That was her mantra, “No taxes, no property tax.” Right? All they did was weaponized this idea of a property tax to gain political favour, and I want that on the record. It was all about political favour, because lo and behold, in less than a year of assuming office, less than a year of becoming the Government of the Republic of Trinidad and Tobago, the then PP Government, through, its Minister of Finance and Economy, the hon. Winston Dookeran, laid in Parliament the Lands and Buildings Taxes Bill, 2011, on February 18, 2011. They came in the—you know, they love to come in the night or when things are going good in the country to introduce things in a way that the population might lose sight of it. I remember well. It was Carnival time, February 18<sup>th</sup>, normal style, everybody was having a good time in the country. That is when they came with this new idea of the lands and building taxes, and that preamble of the Bill read, and I want to quote:

“An Act to repeal the Property Tax Act, 2009...to re-enact the Lands and Buildings Taxes Act...and Part V of the Municipal Corporations Act...which were repealed by the Property Tax Act, 2009 and to reverse

some of the amendments made by the Valuation of Land...”

There they were, under some kind of guise and false pretences again, coming back to impose the property tax on the population.

And the Minister of Finance was right today, he said it, what were they introducing? I do not need to read the entire clause 3 of the then Bill, but they were coming back with an annual tax rate of 7.5 per cent. Unreasonable; 7.5 per cent, that is what they were proposing mere months after, 7.5 per cent of the annual rental value. Okay?

And then I want to say, there was much pressure put on them by the population and by the Opposition—we were then in Opposition—because of the duplicitous manner in which they behaved and, of course, because of the unreasonableness of the tax as well. Of course, the Bill was allowed to lapse later that year.

But again, fast forward, Mr. Vice-President to 2013, not too long after. Fast forward to 2013, Minister of Finance and Economy, Larry Howai, it was his 2014 budget and he announced that the Government, and I quote him:

“...started work on the technical infrastructure for the phased introduction of a growth-oriented tax system...”—they like this growth poll business.

“...of a growth-oriented tax system over the period 2014 – 2016.”

And that the:

“...revised tax system will be”—both—“regionally and internationally competitive...”

There they are again.

**4.20 p.m.**

What he was referring to, the Minister of Finance and the Economy then, was in fact a new property tax regime by the PP Government. It was a new tax,

property tax regime, to be implemented on a phased basis from 2014 to 2017 beginning with—and he said it—a valuation on all industrial land, with a view to implement the tax by July 1<sup>st</sup>, 2014. That was read, as I said, in September 2013, and it was intended to be rolled out by, within a nine-month period. Right?

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

**Sen. The Hon. P. Gopee-Scoon:** That is right. July 2014, within a nine-month period, that is what they brought to the population. Right? So, again, all I could say, a mere three years after, add the tax, add the tax. That was the UNC clothed in the PP at that time. Right? Again, we took the view that they had blatantly disregarded the population with their dishonesty and their lies, and their deception coming back with the same thing, the property tax which they had brought to the population in order for them to gain political office.

Now by 2015—so they intended to put this in by 2014. By 2015, of course, they were on the heels of another election. So what did they do? Did they implement what they proposed? They absolutely did not. In the Finance Bill 2015, these were the words of the Minister of Finance and the Economy, and this amounts to nothing more than political mischief, and these are his words.

“Clause 23 of the Bill allows for waiver of taxes under the Property Tax Act...”—and this has become—“...necessary...”

—given the several issues involved in the proper implementation of the system for Trinidad and Tobago. They could not implement it. They could not implement. We need therefore to provide the waiver so that citizens would be protected from this particular piece of taxation.

So did you not want to protect them in 2011? Did you not want to protect them in 2013, in 2014? All of sudden in 2015 when you are having an election you are thinking about protecting the population? Right? That is the kind of



duplicity we are speaking about, the chicanery at its best that they are known for. Then so what that left us, I mean, that amendment was to add a new section 15(2)(a) for the waiver of taxes from the January 1, 2010 to 31<sup>st</sup> of December, 2015. Leave it to the PNM when it came into office to actually put in place this property tax, but there are no political gimmicks on our side, Mr. Vice-President. And so, as we had always said, we believe that the property tax system which existed in the country from time immemorial and we were coming back to put in place what was reasonable and what would assist with our local government reform. We tied the two together because that is the intention with property tax.

**Hon. Senator:** What?

**Sen. The Hon. P. Gopee-Scoon:** “Doh” say, “what”, on the other side because you very well know that Couva/Tabaquite/Talparo is advocating for this Property Tax Act.

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

**Hon. Senator:** All!

**Sen. The Hon. P. Gopee-Scoon:** All of them are advocating for this. In fact, they are disappointed that we are reducing from 3 per cent to 2 per cent. Right? Right? They want to know why we are not doing the 3 per cent.

So, we are committed to what we are doing. I mean, the PNM has always had, sometimes, to make some unpopular decisions, but we have never be afraid of that. We are a responsible Government. There are times when we just had to do things which may have appeared to be unpopular, but if we had to do it, we did the responsible thing and we did it. So at the end of day, we are committed to improving the lives of our citizens and, of course, improving our country, and this is why we will support completely and we are asking for the support on the other side in this amendment Bill.

So here we are, I spoke about the fact that the Bill was straightforward, a three-clause Bill offering to the public a reduction in the tax rate from 3 per cent to 2 per cent. We are doing nothing different to most of the international community. Property tax has been used by governments. It has been used by cities, by municipalities, local government authorities, around the world as a form of tax revenue generation for primarily the use of your local government. There is nowhere in the world that this has been used as a political tool. It is only here and under them, however they are clothed whether it is UNC, PP, COP or whatever it is, it is only here that we have seen that nonsense. Right? We will correct all of this.

The reason is, because governments and municipals authorities understand the need for the moneys and the importance of it for the benefit of improved infrastructural works and other programmes aimed at improving communities and the lives of the citizens and so on. There are only 22 countries from in my research that do not have a property tax, eh, in this world. There are only 22 countries, so—

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

**Sen. The Hon. P. Gopee-Scoon:** Yeah. Out of close to 200 countries, 22 countries do not have a property tax. All of our neighbouring CARICOM territories have a property tax. In fact, the only one, the only country that does not have a named property tax is Dominica, but they call it something else. It is a municipal tax, and it is paid, and the AG will know that, it is paid by the residents of Roseau and Canefield, but it is there, and theses I believe are the more urban areas, but the tax is there in the form of a municipal tax; so all around the world.

Let me just say that I think the Ministry of Finance, the Board of Inland Revenue have been very reasonable in their construct of the property tax, because we could have chosen another method. We could have gone with the market

value, and this point has by raised several times as against the annual rental value, but the market value it is definitely more difficult and the end result will definitely more difficult on the population. The annual rental value being definitely more reasonable. Of course, the annual rental value really refers to an estimation of the rent. We all know that. A property can generate if it was leased out, and I think it is takes into consideration location, size and condition, et cetera. Right? The market value though would have been, would have referred to the amount that property could have been sold on the open market, and you would realize that property values vary considerably and, of course, making it difficult for us to manage a process like that with varying property values.

So, I think the approach taken by our Government, through the Board of Inland Revenue, has been a most reasonable one, and the use of the annual rental value and if you look at examples comparing the both, you would recognize that the annual rental value by far is less taxing on the population.

Just for an example, if you look at a house, let us say in Champs Fleurs, a three-bedroom house in Champs Fleurs where the Valuation Division would have probably estimated the an annual rental value at \$48,000. To calculate your property, you would just deduct 10 per cent of the annual taxable value which is in this case the annual rental value 48 minus \$4,800 equates to \$43,200 and you apply the percentage which is 2 per cent, you would recognize that this amounts to just \$864 a year or \$72 a month. That is what it equates to, \$864 a year or \$72 a month. And if you compare, if we had used the actual market value using the same property of, let us say, valued at \$1 5 million to TT \$2 million and applying the rate of 2 per cent, the property tax would have been \$30,000 a year, approximately \$2,500 a month. I raised this again to show the reasonableness of the method chosen by this Government in terms of the annual value, the tax which the citizen

would be required to pay.

You see this even when you compare the rates in the global context and so on. I looked at Florida because I know that many people on that side have properties in Florida and so on. Right? In that case, the tax actually differs by county and so on, and they use what is called a millage rate, whereby a dollar amount is issues per \$1,000 of the value of the house. The millage rate is expressed as mills per thousand. So if the millage rate is one, then you will repay \$1 for every \$1,000 of the assessed value. That is what it is.

So Florida—and there is an assessment annually by a property appraiser, and each tax district would have its own millage rate, and that is often determined by dividing the total proposed budget of the taxing district, here is where they start. This is my budget and divide that by the total taxable value of all the real estate in the district.

I used a website, I do not know if the Minister of Finance ever looked at that, called Smart Access, and I looked at average tax rates by country and the average property tax by county, and the average property tax. I looked at Miami Dade where many Trinidadians have properties, and the market value of the medium home assessed at US \$310,000. The average property tax at 1 per cent, the average paid by homeowners living in that country was 1 per cent of US \$310,000, which is approximately US \$3,131 per year, 20—

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

**Sen. The Hon. P. Gopee-Scoon:** That is right. You are right? Twenty-one thousand TT dollars per annum on a property that is valued \$2.1 million in TT dollars, a property that is valued \$2.1 million. Just look at it, and none of them, no one who has a property in Miami would have any quarrel with paying that amount of money of \$3,000. You will never hear anybody arguing with Uncle Sam. Not

at all, but that same \$2 million property in Trinidad. Right? Let us say, it rents at \$8,000 a month, so the ARV is TT \$96,000 and you do your calculation, again, the 2 per cent of \$86,400 is \$1,720 a year or \$144 a month. You compare that, \$144 a month on a similar priced property in Trinidad, compared with that US \$3,131 a year, equivalent to TT \$21,000 in property tax for the year.

I am saying all of this to say and to bring home to the population again, that the Government has been very reasonable in their method chosen for the application of property tax, and going as far again in reducing the tax from 3 per cent, the tax rate from 3 per cent to 2 per cent.

This same St. Lucia that they have been talking about. Again, I examined the 2.5 per cent on the capital value and I looked and I compared again looking at the reality of St. Lucia and comparing the rates again on a property that, let us say, is valued about TT \$1 million. That when you calculate that 2.5 per cent, that equates to about US \$400, significant. Let us say that similar priced property in Trinidad rents for \$4,500 a month and you apply their rates and so on, that is equivalent to \$81 a month. Again, I am just comparing and I just want to bring it home to the population how reasonable we have been.

So, I mean, I will not go into further computations, but just to say, that this tax is going to be instrumental with our local government reform which is being implemented. I could not say more about how committed we are to local government reform. This Government is committed, but as part of this reform, we will ensure that our municipal corporations benefit from the collection of property tax, as they should, to be able to provide the necessary financing to execute some of their responsibilities. That is all that it is. It is tied to local government reform. Right? We want to ensure that the kind of strain that the Minister of Finance spoke about making reference to some of them, they need money for this, need money for

that, we want to ensure that that problem no longer exists.

**4.35 p.m.**

So as I close, I want to say that this very small Bill that we have brought here today which is a 3-clause Bill, is to ensure again, the smooth operation. It is also to reduce the percentage of the annual taxable value from 3 per cent to 2 per cent. It is a cost-savings to the population, to the citizenry, and it is appreciated by me. It is appreciated by all of us, and I could give you the assurance that I will be paying my property tax and ensuring that the benefit goes to the Diego Martin Regional Corporation, which in turn will benefit not only me but all of the citizens that reside within that area. And if my property is perhaps of a significant, or a more significant value, then I have no issue in paying what is required of me for the benefit of the Diego Martin Regional Corporation, all of the citizens that reside within that municipality, right?

It has not been easy over the 15 years, but today marks a milestone and we all on this side are very, very supportive of the amendment that has come before this Parliament, in primarily to bring the regime into place and more than ever, to reduce the rate of taxation. At the end of the day this is a commitment to our citizens to putting our economy again—our local government economy on a path to growth within those communities. Mr. Vice-President, there is no place like home, you know. I want to pay my tax because I love where we live in Trinidad and Tobago.

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

**Sen. The Hon. P. Gopee-Scoon:** They have complained. No place, no place like home.

**Sen. Nakhid:** Tell them about the Harpe. Tell them about the Harpe, then. Go in Lavantille and tell them—

**Sen. The Hon. P. Gopee-Scoon:** When you are—no, no, you will have a chance to speak, you will have a chance to speak, you will have a chance to speak. Trinidad and Tobago is special to us, they of course, in their usual manner are quick to highlight any negatives that they could find about Trinidad and Tobago, but you turn on the television—

**Mr. Vice-President:** Let us be reminded to reduce the crosstalk and let Members continue their contributions in peace, thank you.

**Sen. The Hon. P. Gopee-Scoon:** At any time you turn on the television, the usual negative way, you turn on the television and you examine what is going on in the rest of the world and you will recognize what a great place Trinidad and Tobago is. And that we must continue to invest in our country, in our environment, that is our personal investment to ensure that our environment is a healthy and clean one that we can continue to enjoy for generations to come.

It is important, there is no place like home, Trinidad and Tobago and you must stop continuing your usual spectrum of badmouthing your country and everything that is imposed for the benefit of our citizenry. Thank you, Mr. Vice-President.

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

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

**Sen. Jayanti Lutchmedial-Ramdial:** Thank you, Mr. Vice-President. Mr. Vice-President, it is difficult to stand here today and listen to someone spend half of her contribution talking about something that they thought was going to happen that never happened, but yet they are relying on that to blame this side for talking about something that never happened.

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

**Sen. J. Lutchmedial-Ramdial:** I can only say that that contribution by the

Minister of Trade and Industry, I am so disappointed because I usually find some good content coming out of her contributions. So, I would say that. She has been one of the more reasonable, I mean, it is not hard to stand out in that crowd, but she usually stands out as having a bit of more reasonable contributions. But to spend half of your contribution talking about the Partnership campaigning on “axe the tax” talking of bringing a Bill that never saw the light of day except being laid in the Parliament which took up what? Two minutes of parliamentary time.

It never went to a debate to reintroduce any tax. In 2013, I think delivering the budget speech the Minister talked about reviewing the system of taxation and in 2015 saying that no property tax will be collected by Partnership Government.

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

**Sen. J. Lutchmedial-Ramdial:** That is what they have come here to rely on today to defend the indefensible; delusional. This has to be the most delusional contribution I have ever heard in my life. I want to quote, and I would tell them that I find no one better to quote than the hon. Prime Minister, Dr. Keith Christopher Rowley in 2009, when he said, “stop taking your own advice that nobody is annoyed”. Stop taking your own advice that nobody is annoyed because it is the Prime Minister.

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

**Sen. J. Lutchmedial-Ramdial:** And I heard the use of words like “hypocrisy” and “talking out the two side of yuh mouth, and all kind of thing”. Who has been more hypocritical when it comes to property tax than the leader of their Government?

**Sen. Nakhid:** Diego Martin West.

**Sen. J. Lutchmedial-Ramdial:** Nobody opposed property tax more strongly and more vociferously in 2009 than the Member for Diego Martin West, who is now



the Prime Minister. “Axe the tax” did not do as much damage to the Manning Administration as did the Member for Diego Martin West, who vociferously opposed it.

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

**Sen. J. Lutchmedial-Ramdial:** And I want to make it clear just as the Minister of Trade and Industry wants it to be recorded for the *Hansard* and for all of the—posterity, I want to put on the record, not one red cent of property tax was collected by the People’s Partnership Administration.

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

**Sen. J. Lutchmedial-Ramdial:** And you know why that is? The reason for that and I had intended to deal with this later on in my contribution but I will deal with it now since it seems to be the only thing that this Government is grasping at. The reason for that is because after the announcement was made that the Government will be looking again—I think that was in 2013 for 2014 Budget Statement. The Minister of Finance, he said he would be looking at the system and yes he said looking at reintroducing industrial first, and then commercial, and at least even when we were having the discussion, we were going to people’s homes last.

We were going to people’s homes last. You know when the discussion was first put forward in the budget statement, we were not looking to come inside people’s houses first and foremost to drop taxes on them. Minister Howai said that he had proposed looking at an industrial tax, a commercial tax, and reverting to the land and building tax regime, pre-2009, the one that Members of this House have already spoken about that nobody complained about before 2009.

But by the time they took the time to have consultation—because that is what a government does. A government that listens, consults. And I can quote for you from *Guardian* article, no sorry, *Newsday* article dated Monday 24<sup>th</sup> of

August, 2015, in responding to the outlandish claims, the same kind of outlandish—like they have not learned anything or to do anything in 10 years except to come here and make outlandish claims, because in response to the outlandish claims made by the then PNM opposition Minister Howai made a statement and said:

“Dr Rowley quoted from a Hansard of 9th September 2013, but has not taken the time to check on the status of this matter at the Ministry.’...

‘I have said categorically that Cabinet has not considered this matter nor has the matter been brought to Cabinet for consideration at any time in the last two years...’”

Howai—sorry, he said:

“This was after my statement to the Parliament in 2013.”

He said:

“The issue was not taken forward because the Government took on board the feedback received in those consultations; (i) That we should consider carefully the tax burden on individuals and businesses and the effect that it can have on new investment, and (ii) That the process of implementation will be long and drawn out and will not provide immediate cash flow benefit to the Treasury.”

The fact of the matter is that Minister Howai refuted in 2015—

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

**Sen. J. Lutchmedial-Ramdial:**—that there was any plan then, and there was any plan now, and that any steps had been taken to bring property tax. So stop listening to your own delusions, stop taking your own advice, and stop trying to pedal untruths to the people of this country to make them believe that People’s Partnership Administration at any point in time, at any point in time took any steps

towards reintroducing property tax on the citizens of Trinidad and Tobago.

We do not support property tax now, we did not support it in 2009 and we took absolutely no steps to do so between 2010 and 2015, those are the facts.

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

**Sen. Nakhid:** Because we listened.

**Sen. J. Lutchmedial-Ramdial:** And we listened even when proposals were—and that is what a government does. You propose things, you consult and you make a decision. We made a decision to not pursue property tax and that is the decision that if you were a caring government if you understood the economic realities facing this country right now, that is the decision you would have to make.

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

**Sen. J. Lutchmedial-Ramdial:** Mr. Vice-President, we are here to debate some amendments today, and it is funny that the Minister could talk about making political decisions, because what they have done by coming here to reduce this tax rate from 3 per cent to 2 per cent is a political decision because they are facing an election, and they think that they could mamaguy the population by saying, “well, okay, we hear you, we know that there is—so we will drop the tax rate by 1 per cent”.

I am coming here today to tell you that that will not fool anybody because the problem is not with 1 per cent, 2 per cent, 3 per cent, or half of a per cent. It is on a flawed process.

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

**Sen. J. Lutchmedial-Ramdial:** And you could drop it to .001 per cent, it will not change the fact that the process of valuations carried out by Valuations Divisions of the Ministry of Finance, is fraught with inconsistencies. They are fraught with inconsistencies and until you press pause and you fix those matters, no rate of

taxation in this country will make any sense to the people upon whom you are trying to impose this tax at this point in time. Mr. Vice-President, one of the reasons, and I hear that and I am responding directly to what the Minister says about how necessary it is and why will people be opposed to it and so on, everybody is paying their taxes abroad and they seem to think that they know everybody's business on this side, who owns property where.

Well, let me say it for the record, I own no property other than the one I live in which technically Republic Bank owns it and they allow me to live in it because I pay them every month. And secondly, I do not even own any building that is rented. I do not even own an interest in a company for a building that is rented.

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

**Sen. J. Lutchmedial-Ramdial:** I certainly do not own any property outside of Trinidad and Tobago, so I would just put that on the record. So I am speaking as the average citizen of Trinidad and Tobago who would have taken a mortgage to buy a property; who continues to pay that mortgage today; who would have paid stamp duty to the Government when I brought that property; who would have paid stamp duty as well on the mortgage document that I had to pay; and I am like the average citizen of this country who is sitting down wondering why it is when I earn absolutely no income, I earn absolute no income rental or otherwise from that property, that I am being assessed for what that property could be rented for and a tax is being imposed on me. And that is just the reality facing the vast majority of citizens in this country and that is what the question is here today.

Property tax is a regressive form of taxation and that is it quite simply, it is something that I have explained before and it is something—and it is the reason that I am opposed to regressive forms of taxation, because it has no connection to the income-earning capacity of the individual who has to pay it. And what that

simply means is this. If I earn \$30,000 month and I purchase a \$2 million property, I will pay the same amount of taxes as a person who inherited a property that their parents brought in 1979, on the Southern Main Road in Cunupia, which is now valued at \$2 million, but that person lost their job in the refinery that the PNM closed down and cannot restart up to today.

**Hon. Senator:** Shame.

**Sen. Nakhid:** Well said, well said.

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

**Sen. J. Lutchmedial-Ramdial:** And when they come here and throw around words like, “we try to have a fairer system and a more equitable system of taxation”; you, equity? Equity is not that you collect the same amount of money from people because of what they could rent a property for. Equity is about looking at what people can afford, equity—and what you can afford has absolutely no connection to what your property that you live in could be rented for.

If this Government was concerned about equity and fair collection of taxes, you know what they would do? They would go after all those multistorey apartment buildings going up all over the country where people are collecting rent in cash and not paying taxes to the Board of Inland Revenue. That would be equitable.

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

**Sen. J. Lutchmedial-Ramdial:** I could understand the logic behind that, but we have a tax collecting system that like a strainer where everybody can actually rent properties, and actually collect rents, and not pay any tax on that rent that they are collecting—

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

**Sen. J. Lutchmedial-Ramdial:**—but you are coming to tell me if you were to rent

the house that you were living in, this is how much you could rent it for and you must pay taxes on that. So I am very much opposed in general to this system of annual rental value and how we are—how they propose to collect the taxes but more than that Mr. Vice-President, I have to say that apart from not collecting tax, you know what the People's Partnership Government never did and we will never do? We will never send a host of unqualified people to stand up and conduct curbside valuations.

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

**Sen. J. Lutchmedial-Ramdial:** I received a notice of valuation and I will speak as well about what I have received in my mailbox. And my notice of valuation said that the valuation exercise was conducted based on—and they cited a deed number. And the deed number that they cited is not even the deed where I bought the property, it is where the person who I bought from bought the property, right.

So they conducted a valuation by looking at a deed, okay, so that is the first thing. When I purchased my property like everybody else in Trinidad and Tobago who purchases property, and you go to get your deed stamped at the Board of Inland Revenue, you know what you have to carry? You have to carry a valuation report that you paid for but it must be—and Inland Revenue will not accept your valuation report unless it is from an RICS chartered valuator.

So Inland Revenue will not accept a valuation for stamp duty purposes from someone unless they are properly qualified and certified, but they are accepting all these fly-by-night valuations from people with no qualifications hired by Valuations Division as field assessors.

**4.45 p.m.**

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

**Sen. J. Lutchmedial-Ramdial:** The Minister must come here today and tell us

what are the qualifications of the persons who conducted these valuations. Because Inland Revenue cannot impose a higher standard on the citizens who are simply trying to conduct business with the State and register their property deed, but they are willing to accept less from a similar Government Ministry, under the same Ministry from Valuation Division and say, “Well, okay, if you stand up outside or you go and you read the deed and you conduct a valuation, that is acceptable.” Well then, do the same thing when it comes time to collect stamp duty. Do not force citizens to pay a percentage of the value of the property at certain private valuers just to get your deed stamped when you want to buy something or when you have to pay your mortgage, but you could just come up with a valuation and then you have to go and use that now to pay taxes.

We have also—I would say this, anytime you pass a law, one of the things that we always look at in this Parliament and in every Parliament—because that is why you have it there and it is an integral part of every piece of legislation—when you are making some sort of imposition on the citizens of the country, you look at the protections that are afforded, and this Government has completely failed in its mandate and what they were given the authority by Parliament do in 2009, and even thereafter, to offer those protections to the citizens. How could you start giving out valuations to people and you do not even have the tribunal, that you put in place in the legislation—you do not have the tribunal set up to listen to the objections?

You have a system in this Bill, in this law, Mr. Vice-President—now, initially it was the Tax Appeal Board. They came here and they decided to change it from the Tax Appeal Board, which is a functional body that listens to objections for corporate tax, for income tax, that is what they are there for, that is what they are doing forever, and, you know, they have the competence, they have the

capability and all of that, and they came to this Parliament in 2018 and replaced that Tax Appeal Board with this valuation tribunal, a lawyer and four other people, or something like that, who must sit down and listen to the objections when you disagree.

So your first line of defence is to object to the same Commissioner of Valuations who tells you that this is the valuation. I do not even know what sense that makes, but you have to state the grounds, and there are four limited grounds upon which you can object. Okay, fine, so that is the first layer. The second layer now is that you must go to this valuation tribunal. “It have none”. And you know what is even more glaring, as unfair, in this legislation? You have a specified period of time in which you must file these objections but there is no time frame in which they must respond to you. So you can file your objection to a Valuation Division—the Minister, I think, earlier this month passed an Order under the Valuation of Land Act, I think—yes, Legal Notice No. 52, saying that we can extend the time now to up to six months to file the objection. But giving people six months to file the objection and they have to wait six years for a response makes no sense.

**Sen. Dr. Gopeesingh:** While they are paying their taxes.

**Sen. J. Lutchmedial-Ramdial:** And they have to pay the tax—and I will get to that just now, that they have to pay the tax. Why do you not set a time frame within which all objections must be dealt with?

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

**Sen. J. Lutchmedial-Ramdial:** If you want to come here and preach equity, set a time frame. And those are the amendments that—if you were listening to the people of this country—because people, since 2009, they are quarrelling and lamenting about this property tax, property tax, property tax. People are beyond



that now, you know. People are on the issue of the fairness of evaluation and the fairness of the process. The people of this country are so fed up of being beaten up by the PNM and beaten down that they are saying now, “Well, all right we go pay the tax, but at least make it fair, nah.” That is what they are saying, you know, “We will pay the tax but make it fair. Make the evaluation fair, make the objection process fair.”

Because what the law provides for is that even if you have an objection pending, you must still come and pay the tax. And if you do not pay the tax, interest and penalties are running on the taxes. So the citizens of this country have until the 30<sup>th</sup> of September, those who received their assessment notices, to pay a tax, and whether they have filed objections with the Valuation Division and are waiting, whether they have an issue with the—a lot of people have come to me and I have been assisting them with filing their objection, even with the Board of Inland Revenue, because the description of the property, pin numbers, they are getting more than one assessment, different assessments, some high, some low for the same property, all of those things, you have to go now to the Board of Inland Revenue.

They love to preach digitization but there is an online form for the objection, if you click on it, it does not work so they have to come to Port of Spain. That is another thing, you cannot even go to a District Revenue Office in your district, where you live. They cannot—people in San Fernando, they cannot go to Victoria County District Revenue Office and file their objection, you know. They have to come to Port of Spain, to the Objection Section, to file the objection, and no form available online for them to be able to do that. So this is what the citizens continue to face, while this Government talks about collecting tax to deliver services. Again, as I have to say, delusional. It is clearly delusional.

So let us talk about what they have proposed in this particular amendment that they have brought here today. They want the power to extend the time for them to deliver the notices of assessment. Now, several people would have received the evaluation notices from the Valuation Division but have not yet received the assessment notice, and you cannot pay the tax unless you get the assessment notice. And the deadline for payment of the tax has not moved, but the Government is giving themselves more time to deliver that assessment notice via the post to you, because they cannot get their house in order, they cannot complete the administrative side of collecting the tax, but they are shortening the time frame between when you get your notice and when you must pay the tax. How could that be fair? How could that be right? If you are extending the time by which the notices must be delivered to citizens of this country, you must extend the time for the payment of the tax as well.

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

**Sen. J. Lutchmedial-Ramdial:** You cannot simply say, “Well, some people will get their notice in March, some people will get their notice in February, some people will get their notice now, coming down the road in May, and some will get it on the 30<sup>th</sup> of June, and all of you must find yourself at the tax office and pay the tax on or before the 30<sup>th</sup> of September or face interest and penalties.” That is not fair. The Government must treat fairly with citizens. As oppressive as this tax may be, if you insist on imposing it to people, at least try to be fair. Try it, you might like it. It might save you.

**Sen. Lyder:** “Nah, nothing saving them, them on their way out”.

**Sen. J. Lutchmedial-Ramdial:** But, you know, if you want to file—if you require an extension of time for the filing of the objection with the valuation tribunal, it is only the notice of appeal. It is only the tribunal that could extend the time for you,

but there is no tribunal in place. All of these things are issues affecting the fairness of this process.

Mr. Vice-President, the second part of this amendment that they are seeking to bring here today is that if anything is required to be done within a fixed time under the Act cannot be so done, the Minister may, by Order, from time to time appoint a later time to be doing so.

So, again, like Caesar, the Minister will order a dispensation and say, “Okay, we will give ourselves more time to do this and we will give ourselves more time to do that.” But why do you not permit more time? You must have consequential extensions of time for the citizens to be able to do what it is they have to do, and validating themselves. They come here regularly now, you know, to validate things they have done wrong and when they cannot meet their own timelines and so on, and they are always doing that, so that is what this part (b) of clause 2 seeks to really do.

And then in part (c) of clause 2, they come to this affirmative and negative resolution. Mr. Vice-President, for the benefit of those who do not know, perhaps here and the citizens out there, when something is subject to negative resolution, it takes effect—before the ink that the Minister signed the Order with could dry on the Order, it takes effect immediately. How can a government justify, when it comes to matters of taxation, the rate of taxation and other issues affecting how you are going to tax people, believe that without any parliamentary oversight, they can implement something?

And I heard the argument many times before when we come here and we talk about affirmative and negative. And I think Sen. Thompson-Ahye talked about the removal of that power of the Parliament, and legislative power of the Parliament, and the transference of that power to the Executive by way of this

negative resolution and, you know, not coming for affirmative resolution, and she is correct. She is quite correct in that regard, because what this does is it gives the Minister, by himself, sitting in his office, law-making power, and they will argue that, “Well, the Opposition has the opportunity to file a Motion to annul.”

**5.00 p.m.**

But up to 40 days, because even if you file the Motion on the same day that the Order takes effect and it is gazetted you have to wait up to 40 days for a debate to happen in the Parliament. And what happens in those cases? The Government uses their majority to vote down the resolution in many cases, to vote down the Motion.

So, Mr. Vice-President, I cannot see how a government that comes to talk about trying to have a system that has more equity in it and so on, can arrogate unto them self the lawmaking power to adjust things that affect taxation. This is not a simple adjustment, like you are making some small change in legislation. This is serious legislation dealing with the imposition of taxes and nothing should be done under these laws by way of negative resolution.

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

**Sen. J. Lutchmedial-Ramdial:** It must remain affirmative and any person who believes in the sovereignty of Parliament and who believes in democracy and who believes in the separation of powers will vote against this provision in this particular piece of law—

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

**Sen. J. Lutchmedial-Ramdial:**—anyone who believes in those things. And the Minister has offered absolutely no justification for wanting to make this change. I do not know if it just laziness to come to the Parliament every time that they want to make an amendment. Well if you are too lazy, then pack up and go home.

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

**Sen. Nakhid:** Go, go, all of you.

**Sen. J. Lutchmedial-Ramdial:** The Prime Minister has already said that he is prepared to go on property tax—

**Sen. John:** Thank God for that.

**Sen. J. Lutchmedial-Ramdial:**—well go, go. Because it seems that—and I think that is what was causing some of the delusions on this side that they are talking about things that “coulda, woulda, shoulda” happen that never happened and relying on that to base their arguments because all of them realize the captain jumping off the ship and all of them going down sinking, right. And that is why they are coming here and talking about something that never happened as though it happened. That is what is causing the delusion, right, because they are scared now.

**Sen. John:** Do not be disturbed.

**Sen. J. Lutchmedial-Ramdial:** But the fact is that if you are too lazy to come to the Parliament to deal with serious matters of taxation, then you do not belong here. As somebody once said, here is not the place for you.

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

**Sen. Nakhid:** “Oh, ho, ho, ho.”

**Sen. J. Lutchmedial-Ramdial:** Because if you tell me, that you want to make an amendment to a piece of legislation that affects the lives and livelihoods of the people of this country, and will change the way that taxes are imposed upon them, I will come off my bed, just as I came out today, and I will come here and meet you and debate you.

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

**Sen. Nakhid:** Yes.

**Sen. J. Lutchmedial-Ramdial:** And all of us will.

**Sen. Nakhid:** Fantastic, fantastic.

**Sen. J. Lutchmedial-Ramdial:** And if all do not want to do that well then go home because you cannot simply—

**Hon. Senators:** Go home, go home. [*Desk thumping*]

**Sen. J. Lutchmedial-Ramdial:**—utilize your powers of majority in this Parliament to remove that oversight of this Parliament to come here now and to make these things by negative resolution. We will not allow it and we will stand vehemently opposed to any such change that will be brought about.

Mr. Vice-President, I have heard and I want to respond now to some of the arguments raised about foreign countries and so on. And I also want to respond because I heard everyone scoffing and, you know, “oh my God” and where is this coming from when Sen. Mark talked about the consequences to people not paying their property tax and the powers of the Board of Inland Revenue. Apparently, some of them have not read the Property Tax Bill that they are so in support of, but there is the power to distraint and if the tax remains not paid after five years, the Government can seize your property. And I want to tie that in very much with something that has been touted about by the Government as well. Well then if you are experiencing hardship well you know what you could do, you can ask for a deferral. All the pensioners and everybody you could ask for a deferral and all of that.

Now, there are two issues that I want to raise here. Firstly, when everyone was scoffing at what Sen. Mark said I recently saw an interview by a person by the name of Ms. Gillian Wolffe of the Revenue Authority. And Ms. Wolffe gave this interview on television and explained exactly what the power to distraint meant. And she said anything that is not attached to the property they could come and pick it up and go and sell it—

**Hon. Senator:** What!

**Sen. J. Lutchmedial-Ramdial:**—in order to pay the outstanding taxes. So when people on this side are sitting here and scoffing at Sen. Mark, and he does not know what he is talking about and what is that and they pretending not to know. The citizens of the country deserve to know that even with an objection pending before Valuations Division if they cannot afford to pay the Board of Inland Revenue or the revenue authority or whichever incarnation that is in place has the power to come and pick up your bed and your fridge and your stove—

**Sen. Nakhid:** What! What!

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

**Sen. J. Lutchmedial-Ramdial:**—to satisfy the tax. And from the 30<sup>th</sup> September you will have interest and penalties running on it. Do you know that when you have a matter before the Tax Appeal Board, if you contest the amount of income tax or corporation tax that is levied upon you, and you contest it and you have an appeal before that particular tribunal that is actually set up and functioning in the law, there is a stop on the calculation of interest.

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

**Sen. J. Lutchmedial-Ramdial:** They stop it. So when the big corporations who have been given the power to go before a functional Tax Appeal Board want to contest the amount of taxes they have to pay interest stops accruing. Interest does not accrue. Where are those protections for the citizens who will be coming into their house?

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

**Sen. J. Lutchmedial-Ramdial:** Where are those protections? None, nothing, absolutely nothing. No time frame for the Commissioner of Valuation to respond to you, no valuation tribunal to go an appeal the decision when you do get it, if you

get it, no stoppage on the calculation of interest for the poor citizens of this country whose board house in Panco Lane in San Fernando getting valued at \$8,000 rental a month. No relief for them whatsoever from this uncaring government.

**Sen. Nakhid:** Diabolical government.

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

**Sen. J. Lutchmedial-Ramdial:** And the power of the State to sell your property if taxes remained unpaid for five year is there in the legislation. So do not pretend like you do not know that it exists, it exists. And it exists. So do not try to fool the population. If you were concerned so much about making this thing fairer, it would not be that you come here today to mamaguy the population about a reduction from 3 per cent to 2 per cent. What you would do, is that you would have scrapped that entire process —

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

**Sen. Nakhid:** Scrapped it.

**Sen. J. Lutchmedial-Ramdial:**—you would have mashed brakes, you would have mashed brakes on the collection of the taxes and you would have allowed everyone who wants to file an objection to have the objection heard and determined within a specified period of time. You would have brought amendments to the legislation that would say that the tax does not have to be paid until the objection process is completed. You would have brought provisions that would say that at minimum the interest and penalties would not run when you have an objection pending. Mr. Vice-President, to make somebody pay their tax or to have interest and penalties running on the tax while you have an objection pending it is like putting the noose around a man neck while he still has his appeal against the death penalty pending.

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

**Sen. Nakhid:** Yes, well said, well said.



**Sen. J. Lutchmedial-Ramdial:** And that is what this is for many people, it is like the death penalty. Because there are people who simply cannot afford it on the basis of the valuation process that was fraught with irregularities. So knowing that you have allowed the roll-out of a process—

**Sen. John:** Without the process.

**Sen. J. Lutchmedial-Ramdial:**—without any process and that has been so unfair, the entire concept of annual rental value is unfair, but apart from that even implementing that, there has been unfairness. You should stop it immediately.

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

**Sen. Nakhid:** Immediately.

**Sen. J. Lutchmedial-Ramdial:** Immediately.

**Sen. Nakhid:** Immediately. Influence is good.

**Sen. J. Lutchmedial-Ramdial:** And I want to tell them something and I want to make a promise to this Government here today. The day this Government takes steps to utilize the power to distrain or the power to seize anybody's property while they have an objection pending, I will see you in court.

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

**Sen. J. Lutchmedial-Ramdial:** I will see you in court.

**Sen. Mark:** Yes, yes, yes.

**Sen. Nakhid:** We will always beat you in court.

**Sen. J. Lutchmedial-Ramdial:** I met you once in 2017, I met you once in 2017, when we tried to amend the form that would require people to provide information that they were not required by law to do and I stopped you in your tracks.

**Sen. Nakhid:** “Ha, ha.”

**Sen. J. Lutchmedial-Ramdial:** Right, in 2017, we stopped you in your tracks—

**Sen. Nakhid:** In your tracks.

**Sen. Mark:** Yeah man.

**Sen. J. Lutchmedial-Ramdial:** We did.

**Hon. Senators:** Yes.

**Sen. J. Lutchmedial-Ramdial:** Good. The Court of Appeal said you violated people's rights to privacy.

**Sen. Mark:** "Yeah man."

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

**Sen. J. Lutchmedial-Ramdial:** Violating people's constitutional rights. The Court of Appeal said so. We went to the High Court in the dead of night and we got an injunction, we got an injunction in place and we stopped you. We forced you to have to come back here now and fix it and you have come here and you have made all sorts of amendments and so on, but what you have done and you will be judged by the population for what you have done when you go to their homes to collect their taxes.

**Sen. Nakhid:** Yes.

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

**Sen. J. Lutchmedial-Ramdial:** You have no right when an objection is pending to utilize any of the powers of enforcement contained in that Property Tax Act, absolutely none.

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

**Sen. J. Lutchmedial-Ramdial:** And then you want to come here and talk about what other countries are doing and everybody pays taxes and so on. You know, I like how—this Government, really, you do a lot of selective research. Because a simple Google search, if you look at what it pertains in other jurisdictions will show you not just how taxes are collected and how they calculate and their methods and so on, but it will also show you the level of accountability and

transparency.

So go to anyone of the council, in the United Kingdom it is called “council tax”. Go to any one of those councils and look at how they gave a breakdown of they are calculating council tax. Council taxes are based, first to begin with, in the United Kingdom, on what properties would have—they have bands, they have bands in place. And they looked at the value of your property as far back as right now 1991. If it is a new property and a newly constructed property you must make an application to decide which band you fall into, et cetera, et cetera. But the particular council that you belong to—and I am looking here at the Newcastle City Council. And I thought that, you know, everybody, and I hope that everybody in this country goes and just uses Google and looks at any developed country that really, you know, can say that look we are utilizing your taxes for the good of your community. Because that is what the PNM have come here to try to convince people that they are collecting this tax to be utilized.

This is an 18-page document, the last one for 2024/2025, but every single year the councils which collect taxes in the United Kingdom, publishes documents like this. They show how the taxes collected will be divided between education, social care, public health, highways and transport, environmental and regulatory services, housing services, cultural and related services, planning and development services, central and other services. And they gave you something like an income and expenditure statement.

**Mr. Vice-President:** Senator you have five more minutes.

**Sen. J. Lutchmedial-Ramdial:** Sure—showing you how there is a breakdown of what is collected, what they plan to spend, where it will be spent, et cetera. Where is that level of transparency? The Government thinks that they could come here and say, well, “Doh worry we giving it to the regional corporations” and that will

somehow add to some level of transparency in expenditure? When was the last— what was the last date that we have seen audited financials for all the corporations in this country? I want to say again, not one cent of property tax should be collected and given to any corporation until they become up-to-date with all of their audited financials.

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

**Sen. J. Lutchmedial-Ramdial:** Because we must know, we must know the level of accountability. Do you know that there has been an outstanding feud between the Auditor General's Department and the Board of Inland Revenue? It was widely reported in the newspaper. For years they begged the former Attorney General to go to court on an interpretation summons, the Auditor General's Department that is, and to see if whether or not they were entitled to certain information so that they can audit the revenue collected by the Board of Inland Revenue. He never did it for the seven years that he was Attorney General, he never did it. The current Attorney General—and I hope that he speaks in this debate and gives us an update on that litigation that the Auditor General has requested of his department. Because if the Auditor General's Department cannot even look at the money being collected by the Board of Inland Revenue they should not get one cent, not one extra cent from anybody in this country, particularly when it comes on the basis of what I decided to own.

Mr. Vice-President, nobody in this country should be forced to be pay more tax because they put up a high fence and a high wall to protect themselves because the Government has failed to protect them and has failed in the fight against crime. Nobody should have to pay more taxes because during COVID they were confined to their homes and their children had to do online classes and so they invested in more technology or they invested in air-conditioning their house. Those are the

kinds of things that they have looked at. But you know something that—when you go do a valuation report by a private valuator that they look at and what increases the value of your home, your access to transportation; the condition of roads leading to your homes; the types of schools you have in your area; the amount of water that you get delivered. If water was a criteria for where I live, I would pay zero property tax. None.

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

**Sen. J. Lutchmedial-Ramdial:** Sunday morning I paid \$700 to get one tank of water because if WASA decides to send water, if and when they decide to send water, the pressure is so low in parts of San Fernando. San Fernando is hills. If you happen to live on top of one of the hills, you “eh gehing no water”.

**5.15 p.m.**

So, if access to water, a basic fundamental human right was to be included in anybody’s valuation, nobody in this country should have to pay property tax. Not one single person. And so, until this Government can increase the level of services they deliver, until they could have a proper system for assessing taxes, a proper system of objecting and raising objections to taxes, and a proper system of transparency and accountability in the expenditure of the taxes, we say no taxes. None whatsoever—

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

**Sen. J. Lutchmedial:**—should be collected from the citizens of this country. I thank you, Mr. Vice-President.

**Sen. John:** Well done.

**Sen. Nakhid:** Brilliant.

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

**Mr. Vice-President:** Sen. Dr. Sharda Patasar.

**Sen. Dr. Sharda Patasar:** Thank you, Mr. Vice-President, for the opportunity to present on this Property Tax (Amdt.) Bill. So I have been listening since the last debate on the property tax. I have been listening to people on the street and I have also just heard the hon. Minister of Finance say that, “no matter how many times I have said it, no matter how many times it has been printed in the newspaper that the annual rental value and property tax are not one and the same, people just do not seem to get it”. You had a general manager who did not understand it. So if I have to be a bit dramatic, I would say that this is a trauma response, and it throws my mind back to Sen. Prof. Hutchinson’s contribution at last year’s debate where he spoke about this being a low-trust society. And I feel that my first guess would be that this is a case of mistrust and lack of confidence.

The fact that the Government has now returned to debate an amendment to decrease the tax from 3 per cent to 2 per cent, by all appearances seems that, fine, you are listening, but again I wonder what it does for our trust and confidence because it now raises for me the questions: Well, was this money not to be used for local government? And was there not a projection for the amount that local government would need? So then how is it that we are reconsidering it, and where then will the extra money that you are losing, going to come from?

Further, we have also returned here because we have discrepancies in the way that the valuation has been done, and I think I represent the views of many citizens here that their fears and their opposition to property tax, they are not unfounded. Because I will echo the similar sentiments that Sen. Lutchmedial echoed, that people have said to me, “I would like you to say in Parliament that we do not have a problem with the property tax, you know”. “We have a problem with the fact that we are not seeing things being done to better our lives.” And I am wondering, for me this is more than the property tax because it ties in to what I

consider two critical issues, one on crime, and mental health, and according to Sen. Thompson-Ahye, people have been on high alert.

I have also been speaking to some friends of mine who are doctors, speech therapists, and they have been seeing an increasing number of people coming to them with speech disorders as well as acid reflux for instance, and they are saying that something is wrong with that. This points to something generally that is happening. So they are actually turning to alternative medicine because traditional medicine does not seem to be helping, but this is just part of the argument. So for a lot of people, properties—so I will make this point—properties are now safe havens. People have been fixing their homes as safe spaces, fixing them in ways that would allow them to enjoy their properties in the absence of what they consider safe public spaces and green spaces, and the property tax, therefore, seems like punishment within a scenario like that. One of the questions that is raised is: If I am to object to paying this, what is this process like? Can the Minister advise us on what that process looks like.

A second point is the issue of pensioners and I will just throw this out as to whether it has been a consideration. A large—well, I think a considerable number of people who own homes are pensioners. People in their 30s and so, cannot afford homes and a large number of people, they live with parents, they live in extended families. Pensioners, some of them retired 15 to 20 years ago, collect something like a \$2,500/\$3,000 in pension and, therefore, as much as we may think that it is a small amount, it is just too much for them to pay as a property tax and I would support here, Sen. Thompson-Ahye's call to reconsider the deferrals.

The other issue is rentals. Young people again, who stay at home with parents or are renting, their fear is that landlords are going to pass them on to people who cannot afford that. So how do they then manage in a situation where

they first of all cannot afford homeownership, but secondly, paying a rent in itself is enough of a burden. And really just to consider, do we have any sort of statistics that consider what percentage of the population are pensioners? So that is my contribution. Thank you.

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

**Mr. Vice-President:** Sen. the hon. Randall Mitchell, Minister of Tourism, Culture and the Arts.

**The Minister of Tourism, Culture and the Arts (Sen. The Hon. Randall Mitchell):** Thank you very much, Mr. Vice-President. Mr. Vice-President, I too do not intend to spend very long on this Bill. It is a short Bill. It is just three clauses, one operative clause which is clause 2, and I think the points have been already made. Now, in speaking to the man in the street, what are we doing here today? Legislation comes to deal with a problem, and this amendment Bill we have brought to deal with a specific problem that exists within the operationalization of the Property Tax Act. And what is that problem? The problem very simply is that the values that the taxpayers have been given by way of their notices of valuation have been anomalous. They have been high. They have not been in alignment with the market prices of rental for the properties. That is simply it. It is the valuation process.

Nothing is wrong with the formulation, nothing is wrong with the calculation per se, but the exercise of the valuation that is where the issue lies, and the Minister of Finance has said it may be teething issues. Of course, we have not done this tax, we have not operated a tax based on property since prior to 2009. The other problem is, of course, there are some administrative shortcomings. There have been several duplicate notices of valuation going to the same property owner, and those are some administrative issues, those are some administrative



shortcomings that in this amendment Bill we are seeking now to correct and that is the solution. We have found it necessary as a Government to pause. We have listened to the people, to the citizens. We have seen where those anomalies and those inefficiencies exist, and we have now to cause to pause, pause to allow for the taxpayer and to put greater measures rather for the taxpayer and for the tax authority to treat with these inefficiencies.

The other thing, of course, we are doing as a part of the package while not in the Bill, is in light of the hardships felt by certain categories of taxpayer, of property owner, we have also by legal notice published the prescribed forms on an application for a deferral of the property tax. And lastly, for those property owners who are experiencing hardship—I mean, the point has been made. Some persons have not paid property tax—well, everybody has not paid property tax since 2009, and, of course, persons need to put their finances in order, they need opportunities to put their finances in order and, therefore, we have brought a measure to reduce the tax liability on property owners by 33 per cent. That is what we have done, by 33 per cent.

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

**Sen. The Hon. R. Mitchell:** So in total, this amendment Bill is to the benefit and to the advantage of property owners and those who may become liable to pay property tax.

But let me touch on some things that were said, of course, by Sen. Mark. He said that the PNM has come to pick the pockets of the ordinary people by the introduction of the property tax. Mr. Vice-President, I know we went through it, but it is important to put it on the record what occurred. In 2009 we passed the Property Tax Bill, it was assented to, it became the Property Tax Act. The People's Partnership Government, led by the UNC, and based on misinformation,

misled this entire country and rode into office on the “axe the tax” platform—axe the tax. I mean it was later discovered that the main man in the “axe the tax”, he was paying property tax in Miami at a very high rate but they rode into government.

The Minister of Finance just put on the record that in 2011 they laid a Bill. Of course, they do not know anything about the Bill. Even though Sen. Gopeesingh was in government at the time—did not know the Bill, so the Bill apparently is some phantom Bill, but thankfully we have the *Hansard* record. They laid a Bill, a new Lands and Buildings Taxes Bill. I mean, why you are fooling the population? Whether it is called land and building taxes, or whether it is called property taxes, it is a tax on property.

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

**Sen. The Hon. R. Mitchell:** You laid a Bill where you sought to levy 7.5 per cent on the annual rental value of properties, and then the phantom Bill disappeared.

**5.30 p.m.**

Mr. Vice-President, I am blessed with the information. And I would proffer that the phantom Bill disappeared because they perhaps did not even understand the Property Tax Act, 2009, and they sought to come with this new land and building taxes, believing that there was some change in the name property tax and the name land and building taxes, but when they saw the actual effect on the taxpayer, they beat a hasty retreat. But remember they campaigned on “Axe the tax.”

So fast forward to 2014, the budget of 2014—and we spoke about it. And I would forgive Sen. Lutchmedial, because Sen. Lutchmedial has never been in government. I mean, I think Sen. Mark has been in government for what we call a “corbeau sweat”, but Sen. Lutchmedial has never been in government so she does

not know. But let me read it into the record—because it is there under the title, “Reform Agenda” by Larry Howai. And in their “Reform Agenda”, they talked about “Good Governance”, “Local Government”, “Procurement Legislation”. They spoke about “Campaign Finance Reform”, “Public Finance Management”, “Tax Administration”. But then we come to “Land and Building Tax”:

“Mr. Speaker...”

—I am quoting from the actual budget document at page 18:

“...a land and building tax regime is a key pillar in all modern tax systems.”

That is true.

“Recurrent land and building taxes meet all the conditions of a good and fair tax.”

That is true.

“The backbone of a successful land and building tax is the proper valuation of properties within a transparent framework.”

That is also true, and that is the deficiency that we are here now to ameliorate for the people of Trinidad and Tobago. But he goes on:

“I propose to phase in these taxes over the period 2014 to 2017, during which time the properties will be valued and consultations will be held with all stakeholders”

We had to do the evaluations as well and we had several consultations as well—and I will come to that when we deal with the local government reform policy.

“In phase 1 and effective immediately, we shall commence valuations of all industrial land, including plant and machinery, whether housed or unhoused with a view to implement this tax by July 1, 2014. In phase 2, we will impose a tax on commercial properties and in phase 3, we will impose a tax on agricultural lands and on residential properties...”

Mr. Vice-President, we on this side, we understand how government policy works, and this budget statement is a statement of the People's Partnership Government's economic and fiscal policy.

**Sen. West:** Who was the Speaker at the time?

**Sen. The Hon. R. Mitchell:** And Sen. Mark was the Speaker.

**Sen. West:** Okay.

**Sen. The Hon. R. Mitchell:** He was there. He would have listened attentively to the entire budget debate. And I will say it again and again—but we cannot expect Sen. Mark to say differently—Sen. Mark has a diminished capacity for truth.

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

**Sen. Mark:** I think you are hurting from your rental. You are hurting from your rental. That is your problem.

**Sen. The Hon. R. Mitchell:** Mr. Vice-President—

**Sen. Mark:** \$70,000.

**Sen. The Hon. R. Mitchell:** They do one thing in government, and another thing, and say another. They always speak from the both sides of their mouth.

And furthermore, Mr. Vice-President—they went further, you know; they went further. Now remember, keep in mind that they campaigned and received a mandate from the people in 2010 on axing the property tax. Here is what Sen. Howai did in the Finance Bill No. 2 of 2015, amended the property tax in clause 23 of that Bill to introduce to new 52A, to state:

“Notwithstanding any written law to the contrary, the payment of any tax under this Act shall be waived for the period 1st January, 2010 to 31st December, 2015.”

So what was going to happen after the 31<sup>st</sup> of December, 2015, had they remained in office? But the better question, Mr. Vice-President, is, with five years

and some months in office, why did they not simply repeal the property tax? Why did they not—they stand here in unison, “We do not want the property tax, we against the property tax.” Why did they not repeal the property tax? They had the opportunity to. They rode into office with 29 seats. They did not end with 29 seats, but they rode into office with 29 seats.

And Sen. Mark and Sen. Lutchmedial—but I will more focus on Sen Mark. Sen. Mark comes to say, Larry Howai is on the public record that his government never intend to introduce a property tax. Well, we know that is not true because it was a clear statement of fiscal and economic policy in the budget statement. But I will ask Sen. Mark, through you, Mr. Vice-President, Sen. Mark, do you really—you of all people, do you really wish to rely on the statements of Larry Howai? I distinctly remember Sen. Mark rushing to the Parliament with a statement—

**Sen. West:** On a piece of paper.

**Sen. The Hon. R. Mitchell:**—on a piece of paper, waving as the Speaker of the House, to mislead and misrepresent everybody with this sub judice rule.

**Sen. Mark:** [*Inaudible*]—\$70,000 you have to account for. You have to account for \$70,000.

**Mr. Vice-President:** Sen. Mark, let us keep the debate—

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

**Mr. Vice-President:**—silent on both sides to allow the Member to continue.

**Sen. Mark:** Olera, Olera, Olera Heights.

**Mr. Imbert:** [*Inaudible*]

**Mr. Vice-President:** Members on both sides, kindly refrain from the excessive crosstalking.

**Mr. Imbert:** [*Inaudible*]

**Sen. Mark:** [*Inaudible*]

**Mr. Vice-President:** Minister Imbert and Sen. Mark.

**Mr. Imbert:** I will leave. I will leave.

**Mr. Vice-President:** You do not have to leave, you just have to be quiet.  
Proceed.

**Sen. The Hon. R. Mitchell:** And, Mr. Vice-President, they tried to wear this thing as a badge of honour. I am proud to be the owner of property, you know.

**Sen. Mark:** Of course—[*Inaudible*]

**Sen. The Hon. R. Mitchell:** I am proud to be the owner of property. Now, I know, Mr. Vice-President—I cannot engage in the crosstalk with Sen. Mark because I do not know if he owns property. I believe he is devoid of property, especially the intellectual property between his ears.

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

**Sen. Mark:** \$70,000—[*Inaudible*]

**Sen. The Hon. R. Mitchell:**—especially the intellectual property between his ears.  
But, Mr. Vice President—

**Sen. Mark:** \$70,000—[*Inaudible*]

**Sen. The Hon. R. Mitchell:**—returning to the point—

**Sen. Mark:** Come on, boy—

**Sen. The Hon. R. Mitchell:**—returning to the point—

**Sen. Mark:** Come for your money.

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

**Sen. The Hon. R. Mitchell:** Former Speaker, as he then was, Sen. Mark took the word of Larry Howai then and came to protect him and brought the entire House into odium and disrepute. Sen. Mark, if I were you, I would beat a hasty retreat. I would not take the word of Larry Howai at all, at all, at all, at all.

**Sen. Mark:** [*Inaudible*]—\$70,000.

**Sen. The Hon. R. Mitchell:** Mr. Vice-President, Sen. Mark has a diminished capacity for telling the truth.

**Sen. Mark:** \$70,000 in rent and fees.

**Sen. The Hon. R. Mitchell:** And it is more than that, you know.

**Mr. Vice-President:** Sen. Mark, as much as you are trying to make a point, it is happening at the wrong time, okay?

**Sen. The Hon. R. Mitchell:** And Mr. Vice-President, I have been silent in the last few debates, you know. He called my name. He drew me out, so now I am out.

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

**Sen. The Hon. R. Mitchell:** I am out, and I have stayed away. I did not mention he has a diminished capacity for passing exams. I did not mention that.

**Sen. Mark:** \$70,000.

**Sen. The Hon. R. Mitchell:** I did not mention he has a diminished capacity for other things, especially understanding the material before us. I did not mention that, you know, but he has drawn me out. I will move on now. I will move on, Mr. Vice-President.

**5.40 p.m.**

**Sen. Mark:** Please, tell us.

**Sen. The Hon. R. Mitchell:** We also heard, Mr. Vice-President—and this is the part that really disturbs me—Sen. Mark telling the population—now this is a law maker, a legislator, and Sen. Mark is there telling the population, “Do not pay this tax, do not pay this tax, do not pay this tax.” As a legislator, that is what he is advising the population. And then, Mr. Vice-President, you wonder, where does the erosion of the rule of law come from?

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

**Sen. The Hon. R. Mitchell:** That is what the UNC does. Erosion of the rule of

law, and we understand why there are problems in the secondary school system and the primary school system, why there is this criminal problem in the—because they look at Sen. Mark, and the UNC as examples in society. I will move on, Mr. Vice-President. And you know—but before I move on to that because they draw me out, but I am a decent “fella”.

**Sen. Lezama-Lee Sing:** Yeah, you are very decent.

**Sen. The Hon. R. Mitchell:** You know that Pan Trinbago does not fall under the schedule, but NCC does. And I am a decent fellow, so I would not mention Sen. Tim Gopeesingh. I would not mention Sen. Tim Gopeesingh,

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

**Sen. The Hon. R. Mitchell:** Because the NCC rents an office.

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

**Sen. Dr. Gopeesingh:** Mention me?

**Sen. The Hon. R. Mitchell:** The NCC rents an office.

**Sen. Dr. Gopeesingh:** Mr. Vice-President, I raise on—

**Sen. The Hon. R. Mitchell:** On what?

**Sen. Dr. Gopeesingh:** On 46(5), he is imputing improper motives. I own no property in St. Clair. Tim Gopeesingh name is on no property.

**Mr. Vice-President:** Senators, 46(5) is not to improper motives, 46(6) is.

**Sen. Dr. Gopeesingh:** 46(6), yes. Okay, I want to make that abundantly clear, I own no property in St. Clair, like the Member is speaking about.

**Sen. West:** He call “yuh” out Randall, he call “yuh” out.

**Sen. Mark:** It hurting.

**Sen. The Hon. R. Mitchell:** So who owns it?

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

**Sen. The Hon. R. Mitchell:** Alright, no, no, no. Sen. Gopeesingh, I say no more.



**Sen. Dr. Gopeesingh:** I own my Broome Street property.

**Sen. The Hon. R. Mitchell:** I say—*[Laughter]* Mr. Vice-President, Mr. Vice-President—

**Sen. West:** You may proceed. *[Laughter]*

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

**Mr. Vice-President:** Property is definitely a hot topic today.

**Sen. The Hon. R. Mitchell:** Yes, yes.

**Sen. West:** It is very hot.

**Mr. Vice-President:** Member proceed with your contribution please.

**Sen. The Hon. R. Mitchell:** Thank you very much. Mr. Vice-President, I have nothing against my dear friend and colleague, Sen. Gopeesingh, you know. But, of course—

**Sen. West:** “Dey draw yuh out”. *[Laughter]*

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

**Sen. The Hon. R. Mitchell:** “Dey draw meh out”. Mr. Vice-President, I wish to move on, on calmer waters. But there is another very important matter that I wish to touch on, and it is connected to the package of legislation, and the policy that we are now introducing here today. And that is, of course, one, the publication of the legal notice under—I believe it is section 53, that touches on concerns, the applications for deferral under section 23 of the Act. And what does section 23 of the Act say? Section 23 of the Act says that:

“23. (1) The Board may upon the application of the owner of land authorise the deferral of the payment of the assessed tax on...land on the grounds of the impoverished condition of the owner and his inability to improve his financial position significantly by reason of age, impaired health...”—and—  
“...other special circumstances, that undue hardship to that owner would

otherwise ensue.”

And Mr. Vice-President, I want to stick a pin by the words “undue hardship”. And as we know under section 15:

The—“...owner of land shall be liable under this Act for the payment of tax.” Now, when with I picked up the newspaper this morning, there was an article that sprang out, jumped at me. I immediately felt a significant degree of sympathy for a number of people in this country mentioned in that article. And let me tell you what the title of the article is, it is written by one Joshua Seemungal and the title of the article is, “Ex-minister in land development controversy”. And I want to refer to it in direct response, because Sen. Mark made a ‘song and dance’ about criminal behaviour and banditry. I think the title to this article is a bit soft.

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

**Sen. The Hon. R. Mitchell:** Because the gentleman involved is not properly described. The title should have been: “UNC temporary Senator involved in land scandal”, or; “UNC temporary Senator involved in land fraud.” And it is important you know, it is important when we speak to deferrals. The story deals with a specific company called Policy Consultants Ltd. Of course, we on this side also have the ability to go into the company records and see who Policy Consultants Ltd is. So, we see that there were directors and so on, I mean, one of the directors who came off in 2004, was one Indera Sagewan, I think I know her from in the public space, but she came off as a director. And the other directors are Hilda Goodial, Ann Jagisar, and Dr. Carson Charles. We became reacquainted with Dr. Carson Charles when he was in this very same House, as a UNC Member becoming the face of the Highway to Point Fortin debacle. They put him to become the face, and I could see why now after reading this article, because scandal is nothing unknown or strange to him. The article goes on to say:

“...families paid up to \$300,000 for individual parcels of land at the developments, located in Santa Cruz, Rousillac and Claxton Bay.”

It goes on:

“Before and after purchase, the company gave guarantees to the families that they would obtain utility and regional corporation approvals at the sites within six months to a year, allowing the clients to eventually build their dream homes.”

That is true UNC style, because when they are outside of government it is the same they do you know, sell you dreams. And when they inside, they do a completely different thing. These people mentioned in this article, at three separate developments, they have paid their money on their lands in the form of down payments, and then some of them paid the full price and received deeds of conveyance. And since 2004 to now, they cannot access what they have paid for by way of approved sites, with water, electricity, and approvals from the local government body. You are talking about hardship? The UNC is talking about hardship?

**Sen. Mark:** Good for you.

**Sen. Nahkid:** \$60,000?

**Sen. Mark:** No, boy.

**Sen. The Hon. R. Mitchell:** Here is what they said:—

**Sen. Mark:** A million I hear.

**Sen. Nahkid:** [*Inaudible*]

**Sen. The Hon. R. Mitchell:**—

“There were no street lights on the property. The community road needs repaving. Across the sizeable development, there are ten homes—most still under construction—being built piece by piece. All of the homes have PVC

pipes running from their gutterings into tanks.”

You know what that means, Mr. Vice-President? They have no running water, they have no electricity, they have no drainage. They are collecting water when the rain falls or they purchasing water.

**Sen. Mark:** You are collecting rent.

**Sen. The Hon. R. Mitchell:** And you talk about hardship?

**Sen. Mark:** You collecting rent “boy”.

**Sen. The Hon. R. Mitchell:** Here is what they go on to say:

“...I think Dr Charles is taking advantage of us, and it doesn’t seem like he’s doing it to us alone, but to a lot of people throughout the country...  
 ...Mr Charles, for the last five years, hasn’t answered his phone. When you visit his office, it is always locked up.”

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

**Sen. The Hon. R. Mitchell:**

““An elderly resident named Randall...”—not me, of course—

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

**Sen. The Hon. R. Mitchell:**—I am fit and not elderly.

**Sen. Mark:** [*Laughter*]

**Sen. West:** You are not elderly, of course not.

**Sen. The Hon. R. Mitchell:**

“...said he refused to pay because WASA informed inquiring residents that it was the developer’s responsibility.”

You know the UNC temporary Senator trying to take advantage and extort more money out of these residents?

**Sen. W. Mark:** Randall, boy. So, how much extorted?

**Sen. Nahkid:** Parliament cannot get \$3,000.

**Sen. The Hon. R. Mitchell:** ““She is of the view...”—this is one of the persons speaking here:

““She is of the view that the...”—Trinidad and Tobago—“...Police Service...should open an investigation into Policy Consultants Ltd’s dealings.

Nkosi called on UNC leader Kamla Persad-Bissessar to hold the former UNC temporary Senator to account.””

Mr. Vice-President, if we have Sen. Anil Roberts in the House, you really think the Member for Siparia will hold anybody to account? That is simply the way of the United National Congress. But, Mr. Vice-President, I am speaking about it, I am speaking about it because, here is where the hardship comes in. Those who will be paying the property tax to those incomplete properties? Who? Who will be paying the property taxes? And even if they pay the property taxes, here is the complexity, the lands do not have the approvals by the local authority, and therefore, they cannot be transferred to the local authority, and therefore the local authority will not provide services to the persons on that property. That is where the complexity occurs. And you are talking about wickedness? It is in your DNA.

**Sen. West:** Deep in the DNA.

**Sen. W. Mark:** [*Laughter*] “Yuh toting feelings boy”. [*Laughter*] Mitch boy.

**Sen. The Hon. R. Mitchell:** So, the deferral, Mr. Vice-President, properly applies to these persons, because surely at the feet of or at the hands rather, of a former or a UNC temporary Senator, at the hands of a UNC temporary Senator, they are now exposed to significant and undue hardship. But we are the PNM, this is a PNM Government, a compassionate Government.

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

**Sen. The Hon. R. Mitchell:** And we will deal with those things.

**Sen. Mark:** Oh boy, oh boy.

**Hon. Senators:** [*Laughter and desk thumping*]

**Sen. The Hon. R. Mitchell:** We will deal with those things.

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

**Sen. The Hon. R. Mitchell:** Mr. Vice-President, I—

**Mr. Vice-President:** Okay, so—

**Sen. The Hon. R. Mitchell:** There is a cacophony—

**Sen. W. Mark:** [*Inaudible*]

**Mr. Vice-President:** Members, there is a running commentary going on but I am just reminding you all of the need for silence during a Member's contribution. This is not the first time I am saying this today, I am sure it would not be the last, but please adhere to the Standing Orders, thank you.

**Sen. The Hon. R. Mitchell:** I am moving on Mr. Vice-President. I do not understand what the policy position of the United National Congress is. They all—I mean, they speak from two sides of their mouth, depending on who you talk to, the time of day you talk to them, they all say very, very different things. But one of the things that I am very, very curious about is, what is their policy on the improvement in the inefficiencies in the tax administration in this country.

**Hon. Senator:** There is none.

**Sen. The Hon. R. Mitchell:** What is their policy? They all inside of here, they scream, "We want no tax, we want no tax." What is their policy?

**5.55 p.m.**

Do they even understand where a government gets its funds from, to provide goods and services to its citizens?

**Sen. Nakhid:** Create income streams.

**Sen. The Hon. R. Mitchell:** A clear misunderstanding, well, the income

streams—listen, let me break it down, let me, Mr. Vice-President, let me dumb it down for the Opposition. For a government to earn money it “hah” to tax something, or it “hah” to sell something. Simply.

**Sen. West:** Or it has to borrow something.

**Hon. Senator:** Create—

**Hon. Senator:** Borrow.

**Sen. The Hon. R. Mitchell:** Or borrow, but of course you pay back, by taxing something or selling something, it all comes back down to that. And the income streams, all of the income streams, all of the improved income streams, you all stoutly reject. We came to this Parliament and said we wish to, based on best practice, best global practice, create a semi-autonomous tax authority, the Trinidad and Tobago Revenue Authority, and we wish to improve the tax collection, the tax administration of course for the State, and keeping in mind the fairness of the citizens to be taxed. We came to the Parliament to do that, and you know why? One of the major reasons. A number of parties and institutions have reported that there is a \$10 billion to \$14 billion annual tax gap in this country. \$10 billion to \$14 billion are not collected through tax evasion in this country annually.

I ask this question, and I ask this question on behalf of those persons who bear the tax burden, those who pay via the PAYE tax system because their money comes out before they get paid. As a Government Minister, money comes out before you get paid, it goes directly to the Inland Revenue Division. And they are in the majority. Why is the United National Congress stoutly opposed to closing the tax gap of the persons who are evading taxes by way of corporation tax and other taxes. Why are they opposed? Can you think, Mr. Vice-President, what could \$10 billion to \$14 billion do for us annually? What could \$10 billion to \$14 billion do for us annually?

**Sen. Mark:** It could be used to build—to rent about four more buildings.

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

**Sen. The Hon. R. Mitchell:** Thank you very much. But they are in support of the tax evaders, they are in support of the evaders in this country. What is the objection to property tax, they all on this side say no property tax. Mr. Vice-President, you know, I took notice and listened to the debate in the lower House, you know what the Member for Siparia said which is totally opposite to what they are saying now?

**Hon. Senator:** Capital value.

**Sen. The Hon. R. Mitchell:** We are in favour of a fair and reasonable tax. So what is it, do you wish for properties in Trinidad and Tobago to be taxed, or do you not wish because the leader, well, the leader for the time being says—?

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

**Sen. The Hon. R. Mitchell:** The leader for the time being says, the leader “is in favour of a fair and reasonable tax break”. You all here are saying, “you want no tax”. Which is it? And the inconsistency does not stop there, you know, because in the lead up to this debate here is what Ryan Rampersad, the Chairman of the Couva/Tabaquite/Talparo Regional Corporation had to say in this article. Here is what he had to say. It was written by Dareece Polo of the *Guardian* on the 17<sup>th</sup> of the 3<sup>rd</sup>, 2024. Rampersad said:

“...the corporation had made plans for the monies...”

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

**Sen. The Hon. R. Mitchell:** “...that were expected to be generated.”

Mr. Vice-President, there is a saying that I do not think is parliamentary, but it has to do with counting eggs somewhere.

“We were projected to get approximately \$41million in property taxes. In our



allocation for this fiscal year, there was a line where property tax was included as a means of revenue and with that reduction, it would be to an average of \$28 million.’ This means that \$13 million fall in expected revenue.

He said several projects will suffer as a result including a landslip prevention programme, and the purchase of two excavators, as well as other heavy equipment to desilt watercourses to prevent flooding in the region.”

That is what he had said. So which is it, you want it, or you do not want it, or you want to hide behind a curtain and say you “doh” want it?

**Sen. West:** That is what it is.

**Sen. The Hon. R. Mitchell:** No, you go in front, you say “yuh doh” want it, and you hide behind the curtain and “yuh” counting money.

**Sen. West:** Correct.

**Sen. The Hon. R. Mitchell:** Which is it?

**Sen. West:** It is that one.

**Sen. The Hon. R. Mitchell:** You all are just confusing yourselves, you know, they are confusing the public and they are confusing themselves. They are just a confused bunch. All of them.

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

**Sen. The Hon. R. Mitchell:** In the two minutes that I have, Mr. Vice-President, I would say the collection—there is a significant connection between property tax and local government reform, and as much as they talk about consultation, we went all up and down this country with consultations on property tax reform to be funded on—sorry, local government reform to be funded by property tax, and that is the change, that is the change. It goes directly into the coffers because those are the biggest irritants to people in society. The lack or the failure of local authorities to deliver services, and that is what we did. We campaigned on two elections and

we won the two elections on property tax connected to local government reform, Mr. Vice-President.

We laid the paper here on the Miscellaneous Provisions (Local Government Reform), Bill, we went through all the stages of the joint select committee, consulted with everybody, and we passed the Bill. And in that Bill, Part V, it specifies that the property tax will be collected. So, I do not understand what they are saying, but we in this Government, it is not about taxing people. What they are failing to say is that we, for over 200 more people, we have raised the personal allowance from \$84,000 to \$90,000, meaning that persons earning \$7,500 per month and under, do not have to pay income tax. That is what we did.

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

**Hon. The Hon. R. Mitchell:** We also reduced value-added tax, we also reduced value-added tax from 15 per cent to 12 and a half per cent. We reduced taxes, and on a lesser point, increased the duty-free allowance as well. But Mr. Vice-President, I would commend this amendment Bill to the people, the tax is fair and reasonable, there is nothing wrong with the annual rental value, there is nothing wrong with it. There is something wrong with the valuation and we are here to fix that. We are here to fix it. We accept and we are grateful that the tax liability for citizens will be 33 per cent less, 33 per cent, a reduction from 3 per cent on your annual rental value, to 2 per cent, we accept that. We are grateful for the extension of time and of course, for the Bill in its entirety, this Bill, and property tax once it goes into effect, will do a great deal to ameliorate and to assist our citizens in Trinidad and Tobago in the delivery of their local services which are paramount in the minds of all citizens. With those few words, I thank you.

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

**Sen. Dr. Tim Gopeesingh:** Thank you very much, Mr. Vice-President. Let me

just first of all respond to some of the things the hon. Minister of Tourism, Culture and the Arts tried to fabricate here this evening on a number of issues, and tried to put people's character and name into disrepute.

**Hon. Senator:** "Wheeee."

**Sen. Dr. T. Gopeesingh:** Dedicated to that, and this is the hallmark of the PNM, trying to win elections upon elections by painting the Opposition as being in a different situation from them.

**6.05 p.m.**

But today I would not want to deal too much about that.

But we are in a situation now, debating in this honourable Senate, distinguished House, an amendment to the property tax, the property tax, which was made into law in 2009. And from my understanding, Mr. Vice-President, this is the sixth amendment to the property tax from since 2009. So we brought that—it was brought in 2009, then the Minister of Finance had about three finance amendments under the Ministry of Finance on this Act.

But here we are today, with a tax that is destructive, it is punitive, it is a pauperizing tax, it is a tyrannical tax being imposed, Mr. Vice-President, on a beleaguered and bewildered population, a population that is battered and suffocating, a citizenry that is being strangled in terms of their standard of living. They cannot seem to breathe, they cannot exhale, they are unable to live properly. And citizens who, over the years, saved and saved and paid tax on the board that they have to put up their house in, and the cement, and the sand, and everything that they had to pay tax on already, to build their little homes for themselves so that they could have a roof over their heads, the Government has now come to impose a tax on these poor people.

Over 300,000 people in this country will be suffering from the imposition of this tax. It is a deadly tax, hon. Vice-President, and so I said, instead of us coming to debate the amendments to the property tax, we should be debating—

**Sen. Lutchmedial-Ramdial:** The repeal.

**Sen. Dr. T. Gopeesingh:**—on the repeal of the property tax.

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

**Sen. Dr. T. Gopeesingh:** And we want to alert the population, our political leader and then Prime Minister in 2010 to 2015, in 2009, she fought the Government in 2008, when they brought this legislation—fought against the property tax. And for 15 years, she continues to fight against the imposition of this property tax, and that is leadership, and that is the mettle and the guts of our former Prime Minister who never wanted to see the people suffering in Trinidad and Tobago between 2010 and 2015. She made sure that not a cent of property tax was paid by any citizen—

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

**Sen. Dr. T. Gopeesingh:**—of Trinidad and Tobago. And she promises that when she is re-elected as Prime Minister of Trinidad and Tobago, not a property tax money will be paid by any citizen of Trinidad and Tobago. We will repeal the Property Tax Act.

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

**Sen. Dr. T. Gopeesingh:** And the Member for—Sen. The Hon. Randall Mitchell asked why we did not repeal the property tax between 2010 and 2015. Every year, during the budget debate, the Minister of Finance sought a one-year annulment, from year to year, for five years. And as the Minister—as my colleague in the Lower House indicated, MP for Oropouche East, there was a surreptitious grouping within the Ministry of Finance at that time. When he was a member of the Law Reform Commission, they had tremendous difficulty in ensuring that this

piece of legislation is repealed. And so they were frustrated—the People’s Partnership Government was frustrated in the law reform meetings by all sorts of surreptitious arguments against the repeal. And that is in the *Hansard* in the Lower House of the hon. Member for Oropouche East.

So to say today, why we did not repeal it, every year, we sought to make sure that it is not put into practice. And the last time it would have had to be done was in December 2015, where we were out of office by that time. But you brought it on—you brought on all the amendments over a period of time and now you imposed the property tax and you are coming with amendments to it now, while the people are suffering.

So then, the Minister of Finance—I feel really flabbergasted to understand the Minister, coming with some ghost type of Bill to say that Minister Dookeran put in, in 2011, in terms of the property tax. Something was laid in the first reading and that was scrapped altogether. And so for them—for him, and the hon. Minister of Trade and Industry, and the Minister Tourism, Culture and the Arts, most of their contributions was on a ghost piece of legislation, which never saw the light of day under the People’s Partnership Government. It was first reading and then nothing else happened. But they made their entire contributions based on what we did in 2011, and the 7.5 per cent that Minister Dookeran implemented and so on. So they have nothing to defend themselves on, Mr. Vice-President.

I want to come now on the issue of what they are bringing all the time on Minister Howai and what he said, and we were going to bring the property tax into place. I want to quote from an article on Friday, August 28, 2015, the *Guardian*.

“Minister:”—says—“Property Tax not a priority”

This is Minister Howai:

“Government has no intention of implementing the Property Tax and will seek to extend the amnesty if it is returned to power next month.”

That is in December. So for five years, we sought to extend the amnesty and would have done so in December 2015. Never was there any intention on the People’s Partnership Government to bring in any property tax for any citizen to pay in Trinidad and Tobago.

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

**Sen. Dr. T. Gopeesingh:** He went on to say at:

“...a post-Cabinet...”—press—“...conference that matter was...”—never—  
 “‘...a priority’ for the Kamla Persad-Bissessar Government.

...the Government on an annual basis was ‘simply extending the amnesty in order to allow us to waive the requirement (to pay the tax) because the tax is on the books.’

Howai said the last extension for the tax not to be paid expires at December 31.”

Well, we are no longer in government after that.

“He said providing the Government won next month’s election it would ‘put a new amnesty in place’ during the 2016 national budget debate.”

So—and:

“He reiterated,”—and I quote—“‘I have said categorically that Cabinet has not considered this matter nor has the matter been brought to Cabinet for consideration at any time in the last two years’”—particularly—“(2014 or 2015).”

So that puts an end to the statements of the Government when they want to indicate that the UNC had the property tax in its portfolio but we would have implemented it when we came back.

I just want to bring to the attention of, as well, this issue of statements on property tax. And let me bring into consideration Prime Minister Rowley's statement in 2009, when he was Leader of the Opposition. And I quote:

"...in my constituency..."

—this is the Leader of the Opposition, now Prime Minister:

"...in my constituency, there is...anger...

...anxiety...

...and...resentment...

...at both..."—ends—"...of the spectrum."

If you try to defend the indefensible, you...create resentment and...  
 provoke people...and...that is what we have at the moment."

"...too many of our citizens are questioning the Government's priorities and they are afraid...as they are faced with this taxation, the moneys will be used for things they would not approve of, especially in a climate where the Government is giving the impression: 'I do not really have to...'"

No, all right. This was said by then the Member of Parliament for Diego Martin West, the hon. Member, that is 2009, on the same property tax. He says:

"...taxation is never a light matter. It is for the Government to come clean and say exactly what we are doing."

He is a Member of the Government in 2009, and he is making that statement in 2009, that:

"...the Government must come clean and say exactly what we are doing.

...we cannot go forward under the guise that we fooled them and the money will come in down the road when it is too late."

And he continues:

"Trust is the only thing that the people want from the Government..."

He is in government, eh.

“...and the only thing to ameliorate or remove the anger, the resentment and anxiety that is associated with this tax is for the Government spokespersons to come clean and say what we are doing.”

He is a Member of Government and saying that in 2009. So that is this Prime Minister now, Prime Minister Rowley, when he was in government in 2009.

And then, the same person, Prime Minister Rowley, at the launch of the 2015 PNM Manifesto, property tax, on August 20, 2015—during the launch of the PNM Manifesto before that 2015 election, then Member of Parliament for Diego Martin West, Dr. Keith Rowley, stated his intention was not to reinstate the property tax, as has been previously discarded by the partnership government. This is what he said in August 2015.

So where are we today? The Prime Minister, when he was in government, criticized the tax. Then, in 2015, he says he is not going to reinstate the property tax, as has been previously discarded by the People’s Partnership Government. And here we are, in 2023, imposing the property tax on a beleaguered population. So he said his intention is not to raise or reinstate property tax, and he said plans were in motion for the old land and building taxes and so on.

So when a reporter, Ria Rambally, of CNC3 asked one of the more contentious issues in the last general election—

**Sen. Dr. Browne:** Mr. Vice-President, on a point of order—

**Sen. Dr. T. Gopeesingh:** Yeah.

**Sen. Dr. Browne:**—Standing Order 53(1)(b) and Standing Order 46(1). Mr. President, this is an amendment Bill, and the Senator appears to be seeking to re-debate the Property Tax Act.

**Mr. Vice-President:** Sen. Gopeesingh, we do not need to rehash—



**Sen. Dr. T. Gopeesingh:** I am finished with that point.

**Mr. Vice-President:**—the original part of the Bill anymore. Just let us deal and stick to the topics when it comes to what we are amending today. Okay?

**Sen. Dr. T. Gopeesingh:** I am finishing the point—

**Mr. Vice-President:** If you have to, just narrow it down for the purpose of context. Okay?

**Sen. Dr. T. Gopeesingh:** Thank you, Mr. Vice-President. I am making the point that here it is, the present Prime Minister in 2009, criticizing his Government then about imposing a property tax and here it is, saying again in 2015, that he will not impose a property tax, and now, in 2023, there is a formidable property tax, which the citizens of Trinidad and Tobago have to undertake and bear the pains of it.

I want to move on to the hon. Finance Minister making the statement of bringing a historical journey in 2011, about Minister Dookeran, what he laid and so on, and making the statement that we were going to impose a 7.5 per cent. And I made the point that this is something that was never contemplated, there was no second reading, so he cannot make any concluding statement from that whatsoever.

So, Mr. Vice-President, over the period of time, 2010 to 2015, no one paid any property tax, and once we get into government again, pretty shortly, there would be no property tax to be paid.

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

**6.20 p.m.**

The Minister of Finance indicated that he has not suspended the property tax, and 801 persons paid, probably, more than \$1 million. The question is, how were they paid, or when are they going to be paid and what methodology is going to be paid? He went on to speak about 65 per cent of the properties were valued for \$1,100 or less per year. It would be important for the hon. Minister of Finance to

tell the population, how many properties were valued, how many citizens sent in their valuation forms, and what percentage has been assessed, and how many citizens have objected to the assessment?

He said the problem is, some people have to pay \$486 per year or so, and some are down to \$720 per year. And, he went on to differentiate the areas in Trinidad where property tax was being assessed. But one of the first issues we have to be aware of, is that his explanation of the methodology used for valuing these properties, was based on consultations with a premier organization on property tax policy. He said that it was impartial, objective, advice which will be fair and equitable, and he called it the International Property Tax Institute. And, said that Institute gave a background of principles of valuation, commentaries on property tax, review of data-based procedures for efficacy, property groupings, rental rates which came out of the process.

Now, if that was done, and done properly, with this Institute, why is it that thousands of citizens across the country are complaining of the valuation exercise, and the valuations that they have to receive for their properties? We all know, that no scientific basis and no scientific methodology were used to value people's properties—and you heard my colleagues earlier on, spoke about two people living in almost the same premises, one being valued at one value, and another one that has a higher value. Even the Minister of Finance, alluded to something close, to one of his friends. Then on what basis, as had been mentioned previously, in the other place by one of our colleagues, Member for Barataria/San Juan, that the valuers were curbside valuers. They never visited the homes of citizens. They stood by the curb, they looked at the property, they could not go to the back of the property, and they valued these premises, X and Y. And some of these instances, there were exorbitant valuations.

So there are a number of anomalies in terms of the valuation process, and this is what the citizens are questioning and querying. Particularly, those who have valuations of \$300,000 for their properties, and where their properties are not worth that. I want to ask the Minister of Finance, tell me what part of Trinidad and Tobago now, that in a residential property, that you can get \$25,000 rental. It does not matter where he said, it is upscale—Diego Martin or Westmoorings, or Federation Park, or wherever, and he just encircled the north-west area as being the area for the highest amount of value and so on. But, even there, those owners whose homes—they are living in their homes, they are not renting their property, but they will have to pay on an annual earning of rental of about \$25,000 per month. So, on one hand, he segregated one part of Trinidad, Haleland Park, Federation Park, Ellerslie—whatever, Westmoorings, and so on.

But, he is forgetting that in other parts of Trinidad citizens have been bombarded with high valuations as well. Even in the poorer areas, and poor citizens have been—their homes have been overvalued. And could you imagine the 200,000 or 300,000 citizens who are receiving pension and NIS, and they and their wives or their—receiving total, about \$9,000 or \$10,000 per month, between two of them, having to pay electricity bills, whatever, if they have Internet, WASA, pay for food and so, and now have to pay at least, even \$500 a month in property tax, is a grave imposition on these citizens. So, it is unfair, and it is immoral to have poor people having to pay this amount of money on property tax.

And, the Minister—the last speaker. The hon. Sen. asked about government earnings, and where would the Government expect to have their earnings. Well, the Government had tremendous amount of earnings. Because they spent—as my colleague, Sen. Mark indicated, more than half of a trillion dollars in an eight-and-a-half-year period, \$500,000,000 billion, billion, Mr. Vice-President, that this

Government has spent, over the last eight and a half years. Where have they, have lived—where did they get the money from? So, were they not earning, and they want to impose more taxation on people again.

Mr. Vice-President, this is a Government who imposed—within the last few years—taxation on fuel, about five times. Green fund taxation on businesses, they imposed an increase in taxation of conglomerates from 25 to 30 per cent. So, there were taxes being added on, to the population and then my colleagues then recently, made a statement about the removal of VAT, from over 7,000 items that the People's Partnership government had removed VAT, but they have now—they reintroduced the VAT on the 7,000 food items, and so the cost of living went up astronomically with the introduction of that. So the cost of living has gone up tremendously, and it is immoral for any government to continue to tax the population with this property tax.

I want to make the point on the Minister talking about trying to bring people's reputation and so on into disrepute. And, I was sent a while ago some information on the same Member. And it is a *Newsday* article, recently.

**Hon. Senator:** That was eighteen hours ago.

**Sen. Dr. T. Gopeesingh:** A few hours ago, “Tourism, Culture, and the Arts Minister Randall Mitchell says he will not be used by Opposition Senator Wade Mark to distract public attention from the UNC's internal troubles.

He said:

“Mark had asked whether Mitchell had an interest in a company that owns a building in Port of Spain where Pan Trinbago is renting office space...“He reiterated”—that is, hon. Randall Mitchell, Minister of Tourism—“that he is a 50 per cent shareholder...”

**Hon. Senator:** Fifty?

**Sen. Dr. T. Gopeesingh:** “...50 per cent shareholder in Dere Street Limited, which owns a property at 55 Dundonald Street, Port of Spain.”

**Hon. Senator:** Nice piece of chain.

**Sen. Dr. T. Gopeesingh:** And, that is the property that is being rented by Pan Trinbago.

**6.30 p.m.**

So why is the Minister obfuscating when the facts are there? Why does he not admit that an arm of the State is renting a property that he has 50 per cent shares in? And that is wrong, that is immoral and he has to—

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

**Mr. Vice-President:** Sen. Gopeesingh, I beg for the relevance of that matter within the debate.

**Sen. Lyder:** He is responding

**Mr. Vice-President:** It was placed in a context. It if it is that you can bring that into context, please do but I beg the relevance of it. Thank you.

**Sen. Dr. Browne:** On a point of order, Mr. Vice-President, Standing Order 46(6). Pan Trinbago when last we checked, is not an arm of the State and therefore the reference made by the Senator imputes improper motives of the Minister.

**Mr. Vice-President:** Standing Order upheld on the matter.

**Sen. Dr. T. Gopeesingh:** Mr. Vice President, Pan Trinbago is an organization that receives funding from the State—

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

**Sen. Lyder:** That is correct. That is correct.

**Sen. Dr. T. Gopeesingh:**—and the last allocation was \$140 million that the National Carnival Commission—

**Mr. Vice-President:** Sen. Dr. Gopeesingh, I have ruled. Can you please move on to the next point, please?

**Sen. Dr. T. Gopeesingh:** I have made my comments on that and I will move on, Mr. Vice-President. So, Mr. Vice-President, how did we get here following all these PNM promises and I will say deceptive principles? I want to reemphasize that not one person paid any property tax between 2010 and 2015.

**Sen. Nakhid:** Not one.

**Sen. Dr. T. Gopeesingh:** So all this talk about Larry Howai and land and building taxes, is irrelevant.

**Sen. Nakhid:** That is the point, that is the point there.

**Sen. Dr. T. Gopeesingh:** The point is, not one man, woman paid one cent in property tax under Prime Minister Kamla Persad-Bissessar's leadership.

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

**Sen. Dr. T. Gopeesingh:** And it is important to remember what Prime Minister Rowley said in the heart of the election. He was asked to explain their position on property tax by a reporter and what he said, standing next to the Minister of Finance he said:

For anybody in the Government to say we are going to bring back that tax, is the highest level of dishonesty.

**Hon. Senators:** Wow.

**Sen. Lyder:** That is when he cut off Imbert.

**Sen. Dr. T. Gopeesingh:** We want to ask, Mr. Vice-President, who is dishonest? Standing next to the Minister of Finance he said and I quote, these are the Prime Minister's words:

For anybody in the government to say we are going to bring back that tax, is the highest level of dishonesty.

**Sen. Nakhid:** Hypocrisy.

**Sen. Lyder:** Wow.

**Sen. Dr. T. Gopeesingh:** Who is the one bringing back the tax? Is that not Prime Minister Rowley's Government? So the PNM, the Prime Minister and the Minister of Finance, were all being untruthful to the population in 2015.

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

**Sen. Dr. T. Gopeesingh:** You see how they come into office, Mr. Vice-President? And one year later in 2016 they started making moves to return this tax and then every year since then they were making moves to reintroduce it. So, Mr. Vice-President, you cannot believe anything this Government says because they have their own modus operandi for trying to fool the population.

One part of the Bill, Mr. Vice-President, that is clause 2 of the Bill, sub (iii), which my colleague spoke about, but I just want to clarify one area:

“in section 53A, by deleting the word ‘affirmative’ and substituting the word ‘negative’ as the means by which the Minister may amend the schedules.”

So the Minister in this, has asked for negative resolution for us to approve negative resolution when it comes to this tax issue. I want to bring you to a statement made by the hon. Minister of Finance and I want to quote the reference during the Committee Stage in the Senate on 11 May, 2018. The Minister of Finance said the following at pages 124 to 125 of the *Hansard*. Mr. Imbert, I quote:

“Yes, Madam Chairman. Let us go now to our proposed amendment, and let me explain our proposed amendment to Sen. Mark. Perhaps he can see things our way. The important and fundamental Schedule that would impact upon people is Schedule I. Schedule I is the rate of tax, and I am proposing an amendment—before we deal with yours, that would make any

Minister responsible for taxes required to come and debate a change in the rate.”

—So this is Minister Imbert speaking—

“So if we are going to change 3 per cent to 1 per cent, or 5 per cent or 4 per cent or 5 per cent to 10 percent as the case may be, the Minister will have to come and amend that schedule by affirmative resolution. So that is very important.”—He said—“So that one is affirmative.”

And he spoke about rates of taxation. So why is he coming today to ask the Senate to afford him negative resolution process and not affirmative resolution when in 2018, May 2018 on the *Hansard*, he spoke about ensuring that for taxation purposes, it is affirmative resolution. And so he went on to state:

“So, therefore, I am proposing that the important Schedule, which is the rate of tax, any change to that be subject to affirmative resolution...

...any change...

...the rate of tax...

...that be subject to affirmative resolution...”

So on one hand in 2018, the Minister of Finance is speaking about affirmative resolution for the change of tax but four years later, five years later, he is saying that it should be under negative resolution. That is gross hypocrisy, Mr. Vice-President. It is—I cannot afford to use the type of language that can be used on it and I would not get myself down there. But you cannot be saying something in 2018 on a matter of principle, you know that it is fundamentally wrong for you to say that you want negative resolution when you are dealing with taxation matters and I think Sen. Hazel Thompson-Ahye drew reference to that in her contribution as well. So, Mr. Vice-President, it is important for us—

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



**Sen. Dr. T. Gopeesingh:** Yeah. It is important for us to understand and appreciate what the Government is doing to the people of Trinidad and Tobago. We stand firm and resolute on the Opposition side and in support with our distinguished leader, that there is no way that we will support this piece of legislation. The UNC was always against this wicked heartless tax, as all taxes do is punish people. UNC is against anything that punishes improvement and this Government has borrowed over \$140 billion and counting, with a level of borrowing that can go to \$75 billion more under the Development Loans Act. So they are unable to govern this country. They have mismanaged this country for eight and a half years, they have ruined this country, they have pauperized the citizens of Trinidad and Tobago, and yet want to continue to impose taxation and taxation on citizens. It is wicked and it is immoral. Immoral.

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

**Sen. Dr. T. Gopeesingh:** This whole methodology of calculating taxes based on average rental value when homeowners never even built their homes with the intention to rent. “Yuh build your home you eh intend to rent”, you want to live but you are basing your taxation on annual rental value. Their homes were built for citizens to live in, not to rent, people build their homes to live in. And it is like charging an unemployed person, national health insurance and health surcharge. And it was the Prime Minister himself who would have said if you do not have a house then you do not have to worry about property tax. So own nothing and be happy, that is how the PNM wants you.

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

**Sen. Dr. T. Gopeesingh:** Mr. Vice-President it is like saying, you do not have to worry about shoes if you get rid of your feet so it is an outrageous rental value assessment.

Furthermore, the impractical, wrong, willy-nilly valuation made some of us wonder if this is a real place. Some of the properties that we have seen that were valued at almost \$100,000 per year, make me wonder what went into the valuation or did they value the oil and gas underground the house. Some tiny wooden houses like what we grew up in. I grew up in a very tiny home. Yeah, a wooden home, with “leepay” on the floor, downstairs, you had to build it on stilts and there are thousands who have that still. But you want to impose a taxation on these poor people? Never, Mr. Vice-President. Let us be real. How can some of these properties be valued at so much? And Minister of Finance must fine these renters because if people are willing to pay so much for rent, better people stay home and just rent out their small home. And there is the stifling potential for future homeowners. The tax is also just going to make future homeownership for young families an out-of-reach goal. Getting a home is one of, if not the biggest achievement a family can aspire to. Every family wants a home.

You have over 150,000 citizens in Trinidad and Tobago asking HDC for homes. However, here the PNM is just seeking to make people into renters and not homeowners. They prefer citizens to have no assets or wealth to pass on, while they own multiple properties as has been mentioned, and avoid all the taxes that that come with it. Look at Allora right here in Port of Spain, I am sure Minister Imbert knows what I am talking about. Renters will be affected too. One more point: renters do not think you will be spared by this property tax because if a landlord now has an additional cost to pay that was never present before, what do you think he or she will do? Will the landlord say, well, I pay taxes, I pay this tax out of my own pocket and save my tenants? You live in a “La La Land”. The landlord will simply raise the rent to cover that cost. So do not think you will be

spared, tenants, everything will go up because of this. And my political leader and former Prime Minister always says this is an inheritance tax as well.

**6.45 p.m.**

The person who inherits this property will inherit the taxes, and if they cannot pay, then you hand over the keys to this wicked PNM Government and their cronies. This tax is just another nail in the coffin of an already beleaguered and battered population. PNM must scrap this tax, and if not, the UNC will when we form the next government. Thank you very much, Mr. Vice-President.

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

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

### PROCEDURAL MOTION

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery Browne):** Thank you, Mr. Vice-President. Mr. Vice-President, in accordance with Standing Order 14(5), I beg to move that this Senate do continue to sit until the completion of the business at hand, inclusive of matters on the adjournment. Thank you, Mr. Vice-President.

*Question put and agreed to.*

**Mr. Vice-President:** Hon. Senators, this sitting is now suspended. The sitting will resume at 7.40 p.m.

**6.46 p.m.:** *Sitting suspended.*

**7.40 p.m.:** *Sitting resumed.*

### PROPERTY TAX (AMDT.) BILL, 2024

**Mr. Vice-President:** Sen. Maharaj.

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

**Sen. Sunity Maharaj:** Thank you, Mr. Vice-President. By far, the most common experience I have had, in terms of the public's response to this property tax, is, "I

have no problem with property tax, but,” and the “but” is a space that we need to explore. Because of the number of issues that have arisen over time, administrative matters, lapses, a certain amount of distrust has seeped into the public discourse. I cannot remember the last time the Minister of Finance reduced a tax by 33.3 per cent, and I cannot remember at all such a reduction that is not greeted with celebration. Everybody should be happy. They should all be saying, “Wow, this thing has been cut 33.3 per cent,” and yet you are hearing objection after objection, concern, and the question is, why? I think it has to do with that overall perception that this piece of legislation was not ready and is not ready.

When we look at this issue of the valuation, the Minister of Finance described it as an anomaly. It did not seem, to me, to be anomalous. It seemed, to me, to be pretty widespread, but I do not have the data and he does not have data for us to know to what extent the valuations were out of alignment with reality.

This morning he described—no, this afternoon he talked about the expert foreign assistance that had been brought in, and if all of that—he talked about the process they engaged, but how did we get it so wrong, that people are getting—so many people are getting valuations, got valuations so out of sync with reality?

The fact that, one, the tax has been reduced, does not answer the question of why. We want to know what happened in the backroom? Who was responsible? Who was managing this process, and how was this matter allowed to escape into the public with such consequences that the Minister of Finance had to take such extreme action one day, issue a release cutting this tax by one-third? That is no simple matter.

When I saw that announcement from the Minister, I was shocked because I know how hard he had argued the case—not just him, the Prime Minister had argued the case over and over and defended that 3 per cent. So I find it hard to

imagine that it is just a nice gesture. If it was meant to be something to assuage public opinion, I do not think it has worked, and I think that we need a full accounting and investigation into what happened. These valuations, it does not take rocket science. You can go into classifieds any day and find out what is the rental going on any particular part of the country and you are going to see how far it is from what many people got. How did that happen? This was a fiasco and we need an explanation. Just because it is less does not mean that the questions have disappeared. There are also implications for the change.

I just want to make a point as well about the Minister's reference to the confusions that people have about, you know, the valuation, the rental assessment, the tax. It may sound like a people who are not paying attention, maybe even ignorant, but that is a sign of failed communication and I know the Government has spent a lot of time—the question is, why, despite all of that, there is so much confusion? Despite consultation, despite advertising, despite statements, what is blocking the understanding of this process? We need to explore that, because you want people to be at the point where they really understand it, otherwise the problems are going to multiply.

I am fearful for the administration of this tax. I worry that we may think the problem is solved because it will press ahead on the basis of 2 per cent. I worry that it may be subject to legal challenge, and successful legal challenge at that; it may be subject to a form of civil disobedience, which will complicate life. I worry that we will get to the next budget and the projected revenue from residential taxes for the local government bodies would not have materialized and the Minister would be in a bind as to how is he going to—where is he going to find the money to get to these bodies, because I know he said that he would up front that money while the system is being put in place. If that does not happen, then where does it

leave us, even for the next year? To what extent are we comfortable that the local government bodies have the systems in place if they were to get the money now?

I heard the Minister say, and I remain admittedly confused about this, that the residential taxes, when they go to the local government body, they will go towards development and improvement and, you know, citizens who have not been able to get them to do certain things will get it, and he would even ring-fence that to ensure—that is fine. But is it additional revenue to the local government bodies or is it displaced revenue? In other words, if a local government body was supposed to get \$10 million, and they raised \$3 million in property tax, are they going to get \$7 million or are they going to get the same \$10 million and \$3 million, and therefore they will have \$13 million? That is an issue that remains shrouded. And as many people I ask, I get many different positions on it, and I would like some clarification on that.

Then the question of whether we have the administrative resources in place to manage a tax that is property—individual property-based and that is paid every year. Things happen to houses. A house that may be worth something this year, the value may change next year due to some damage, due to some incidents around the place. The property market itself is soft. So you have now—you are dealing with house by house by house, are you going to be—are you looking at the depreciation on an annual basis? Do you have the resources? This opens up the room to consider what some people have suggested as bands of value. So that there is a band within which you could move up or down and it does not change your tax. So I truly do not feel—the number of problems that this tax has been subjected to, indicates to me that we are not ready.

The Minister, the Sen. Mitchell, said, “It is common sense, we have encountered a problem, we are fixing it, we have put it on pause.” I think we need

to do a little more than put it on pause. I think we need to stop; rethink this tax; ensure that things are in place, all the institutions, all the systems; answer the questions to the public's benefit and get it to a point where you feel ready to go. I know you are under pressure and you have to get this, because there is an issue of revenue. But you have to consider whether the problems you have down the road will keep you caught in this quagmire of legislation, that you cannot solve a problem, it is always tripping you up.

So I just put those points on the record for consideration, this being a matter on which we will not be voting. I think communication is one thing, comprehension is something else, and we have to carry the public—the public is willing, but the public has many questions. It needs to feel comfortable that it has the answers too. So thank you very much.

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

**Mr. Vice-President:** Attorney General.

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

**The Attorney General and Minister of Legal Affairs (Sen. The Hon. Reginald Armour SC):** Thank you very much, Mr. Vice-President, and I will ask you to allow for the fact that my voice is not what ordinarily is and I shall try to be brief.

Mr. Vice-President, I am very pleased and proud to stand here today to support this Property Tax (Amdt.) Bill, 2024, and to applaud the Minister of Finance for having, on behalf of the Government of Trinidad and Tobago, listened to the concerns of the citizens of this country.

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

**Sen. The Hon. R. Armour SC:** The reality, Mr. Vice-President, is that tax is not something that anybody likes to pay.

**Hon. Senator:** True.

**Sen. The Hon. R. Armour SC:** It is as simple as that. In point of fact, I did a little bit of research and not unsurprisingly found that tax was first introduced, if I am not mistaken, in the year 3000 BC in ancient Egypt. And the reality, Mr. Vice-President, is that all countries have a tax system in place in order to pay for public, common, societal or agreed national needs and for the functioning of government.

**Hon. Senator:** All countries.

**Sen. The Hon. R. Armour SC:** All countries. It affects each of us at different levels, and affects each of us at a level, which always brings with it a measure of pain. But we have to recognize, and in particular in this House, that we are legislators, we have to put the histrionics aside—

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

**Sen. The Hon. R. Armour SC:**—and we have to look to join hands to determine what serves the common good. This piece of legislation is the most recent amendment. It is the sixth amendment to the property tax, which was passed in 2009, took effect on the 1<sup>st</sup> of January, 2010, and there have been five amendments before this. Very importantly, the amendment made by the Finance Act, 2003, brought into effect, among others, section 33 to allow the municipal corporations to collect tax by order of the Minister, so that the tax that is collected through this medium can be put back directly into the communities for the community good and to streamline the laws in other respects.

Mr. Vice-President, this particular piece of legislation, this Bill it is very short. The Minister of Finance has spoken to it in detail. It really consists of clause 2 and clause 3. Clause 2 introduces a new section 17A, which effectively grants, or seeks to grant an extension of time within which notice of assessment will be issued. It takes it to the 30<sup>th</sup> of June, 2024.



Otherwise, we would be saying “we are going to be remain with the current time frame that takes us six days away to the 31st of March.” What is wrong with that?

**7.55 p.m.**

The other part of the amendment, which is being introduced, Mr. Vice-President, is the repeal of the existing section 52 of the Act. So as to substitute section 31 of the Valuation of Land Act and by that process, to make clearer the process by which:

“If any Act or anything required to be done at or within a fixed time under this Act cannot or is not so done, the President may by Order from time to time, appoint a later time for doing ...” —those things to be done under the Act.

I do not need to read the whole section. But it is to simplify and make more administratively facilitative the application of the Act. And then we have the further amendment which always arouses a significant degree of histrionics from Sen. Mark and that is to change to the affirmative to the negative resolution.

And I am going to spend a little time on that when I get there, because I think we need to understand more clearly what, is the difference between an affirmative and a negative resolution, and why in the context of this particular piece of legislation, it makes sense. And then the other amendment that is being brought, Mr. Vice-President, is to bring into effect the effective date. But let me spend a little time on section 75.

In relation to affirmative and negative resolution, section 75 of the Interpretation Act, Mr. Vice-President, reads:

“The expression “subject to negative resolution of Parliament”, when used in relation to any statutory instruments or statutory documents means

that those instruments or documents shall, as soon as may be after they are made, but within the prescribed period, be laid before each House of Parliament "

I emphasize that.

“be laid before each House of Parliament. Where either House ...”

I am still quoting from section 75 of the Interpretation Act.

“Where either House within the prescribed period resolves that any of those instruments or documents shall be annulled, that instrument or document is void as from the date of the resolution, but without prejudice to the validity of anything done thereunder or to the making of a new instrument or document.”

Now, Mr. Vice-President, that piece of legislation, that is to say the Interpretation Act, is not all that one takes into account when you are understanding the operative effect of a negative resolution. you then also have to have regard, Mr. Vice-President, the Statutes Act, section 12 (1) (a) of the Statutes Act which states:

“Every statutory instrument shall be published in the Gazette and shall come into operation on the date of such publication unless a later or, so far as the common law or any statute allows, an earlier date is prescribed in the instrument.”

So, let us pause there for a moment to reflect on some of the histrionics and the misstatements that we have heard here today. A negative resolution does not take effect before the ink dries.

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

**Sen the Hon. R. Armour SC:** As Sen. Lutchmedial-Ramdial, misrepresented here today.

**Mr. Imbert:** It is nothing she said.

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

**Sen the Hon. R. Armour SC:** The negative resolution is made by the Minister, it is laid with the House, it is gazetted, and it is from the date of the gazetting which is a public notice that the entire world is prescribed statutorily to have notice of the that negative resolution comes into effect. But that is not all Standing Order 80 of the House of Representatives and Standing Order of 78 of the Standing Orders of the Senate:

“...the prescribed period shall be 40 days from the date on which a statutory instrument is published.”

**8.05 p.m.**

So 40 days from the date of the *Gazette*, not before the ink dries, but 40 days from the date of the *Gazette* is the period within which any Member of Parliament, be they in the House of Representatives or the Senate, can move a Motion which automatically causes the Speaker or the President, the Clerk of the Senate to bring that Motion before the House for debate. So the—

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

**Sen. The Hon. R. Armour SC:** Yes, the fiction that we seem to be trying to persuade the world out there that a negative resolution somehow or the other bypasses Parliament and therefore deprives this House, this august House, the Senate or the other place, from a fulsome debate to examine the merits or demerits of that resolution is just so much baloney, with the greatest of respect. So the point I wish to emphasize when we look at the amendment that is being represented here today is that, yes, we are asking for the Order to be by negative resolution, and the reason for that is because you want it to be expeditious, flexible and efficacious.

You want the Order to take effect, particularly in the context of everything

we are talking about today. To take effect immediately so that the process can continue. If we are to come here on the passing of that Order and spend the two or three weeks that we would spend between the House and the Senate and then possibly back to the House again, it would take that much longer to move the process along where what we are asking for is a seamless, expedited, efficacious process. And we are asking for a seamless, expedited, efficacious process whilst still making it subject to the rule of law, the scrutiny of the Parliament. That is prescribed by legislation that has been passed by this Parliament, the Interpretation Act and the Statutes Act, and by both Houses of this Parliament in the Standing Orders.

So nothing is being bypassed, nothing unlawful is being done. We are following the prescriptive process by which we make laws, and laws are designed in different circumstances to be brought into effect so as to expedite the process where it is in the common national interest to do so. So there is no bypassing. And those who would wish to suggest that there is something unholy or unlawful about the negative resolution process, must go back to school and read your law books.

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

**Sen. The Hon. R. Armour SC:** Clause 2(d) of the Bill next, Mr. Vice-President, proposes to amend Schedule I to the Act to reduce the rate of property tax in respect of residential land from 3 per cent to 2 per cent. The effect of this amendment, citizens will now be required to pay less property tax. What is wrong with that?

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

**Mr. Imbert:** And they vote against that.

**Sen. The Hon. R. Armour SC:** And one of the things I have sat here listening to

this debate today and I genuinely cannot understand the Opposition—

**Sen. Dr. Gopeesingh:** Why you are suffering the people then.

**Sen. The Hon. R. Armour SC:** Mr. Vice-President, may I be allowed to speak, please?

**Mr. Vice-President:** Members, 51(1), can you allow the Member to make his contribution in silence.

**Sen. The Hon. R. Armour SC:** Thank you, Mr. President. I have struggled here today to understand how it is that the UNC Opposition is saying that they will not vote for a measure that is designed to reduce the tax.

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

**Sen. The Hon. R. Armour SC:** So are they saying that instead of what the Government is asking this House to pass, to reduce from 3 per cent to 2 per cent, they want it to stay at the higher level?

**Sen. Gopee-Scoon:** Yes.

**Sen. The Hon. R. Armour SC:** It defies explanation. It defies rational explanation, and it is capable of understanding only if you subscribe to “any number will play” histrionics.

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

**Sen. The Hon. R. Armour SC:** It is a benefit that this Government after mature reflection, as a representative democratic government listening to the people has come back. The Minister of Finance is to be complimented. He came back to the House to ask for the tax to be reduced—

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

**Sen. The Hon. R. Armour SC:**—and the Opposition are saying leave it at 3 per cent, they will not vote to reduce it to 2 per cent. It defies logic, it defies rational explanation, it defies the most basic intelligence.

**Hon. Senator:** [*Inaudible*]*—*vote on this amendment today.

**Sen. The Hon. R. Armour SC:** There is related subsidiary legislation, the related subsidiary legislation, the property tax, deferral of assessed tax application form prescribes the form pursuant to section 23 for the deferral of the payment to the assessed tax. That has to be read with the amendments that the hon. Minister has brought here today. And the Minister of Tourism, Culture and the Arts has already spoken to the fact that it is being done to enable persons who are impaired by reason of age, impaired health or other special circumstances. The other Order that has already been laid in the Parliament, Legal Notice No. 48 of 2024 is that which—sorry, No. 52 of 2024, is that which is going to appoint a time period of six months after the service of a notice of valuation for the filing of objection to the notice. This Order will increase the time for owners to file their objections.

Sen. Lutchmedial allowed herself today to say that the State will take six years so we are increasing the time, but the State could take six years to respond. Section 21 of the Property Tax Act makes it very clear:

“The Board shall, within one year of receipt of any notice of objection... consider the objection and may either confirm, reduce or increase the...”*—* tax—“...or make such other adaptations thereto as it considers just.”

What is this nonsense about six years, it is a misrepresentation of the law.

**Mr. Imbert:** Everything she said was false.

**Sen. The Hon. R. Armour SC:** And I just read, Mr. Vice-President, from section 21(6) of the Property Tax Act, Chap. 76, No. 4. There is no reference to a six-year period. The Board must consider the objection within 12 months and determine it.

**Sen. Dr. Gopeesingh:** And go where? Go where after that?

**Sen. The Hon. R. Armour SC:** And thereafter—

**Mr. Vice-President:** Senator.

**Sen. Dr. Gopeesingh:** But go where after that?

**Mr. Vice-President:** Just now. But Senator—

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

**Sen. The Hon. R. Armour SC:** And the further misstatement of Sen. Lutchmedial, an attorney-at-law against whom I have practiced. She says that you can be distrained upon whilst your appeal is pending. Again, a misrepresentation of the law. Section 37(1) of the Act says:

“Where any tax assessed under this Act or part thereof is unpaid, the Board has served Notice under section 36 and twelve months have elapsed since the same became due and owing...—the Board—“...may at anytime”—thereafter—“before actual forfeiture...”—et cetera—“...authorise the levying of a distress—”

So the appeal process has to be allowed to complete itself before the Board can levy distress. There is no question of distress being levied whilst the appeal is pending. And she says she is going to take the Government to court. Well, I would argue the case with the Attorney General.

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

**Mr. Imbert:** “I coming too. I coming too.”

**Sen. The Hon. R. Armour SC:** We are talking about ABC law, and the population of this country must not be treated with contempt to assume that they do not understand A, B, C.

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

**Sen. The Hon. R. Armour SC:** Mr. Vice-President, permit me, and I would not speak for much longer because my voice is going to fail me, which is why for among other reasons I will not be distracted to respond to distractions. In summary, the Government is moving this House for a reduction in the rate of

property tax on residential land from 3 per cent to 2 per cent. The Opposition will be voting against this in order to keep it at 3 per cent. Let us understand that. The date for the Board of Inland Revenue next, to issue a notice of assessment under the proposed new section 17A is to be extended to June 30, 2024, if we pass the amendment here today. Only for this year, 2024. The Opposition will be voting against it to keep the existing deadline of the 31<sup>st</sup> of March, which is six days away.

**Hon. Senator:** Impractical.

**Sen. The Hon. R. Armour SC:** The procedure next under section 52 of the Property Tax Act will be made similar to the Valuation of Land Act, section 31, to allow for amendment of time periods and therefore a more fluid process. Section 53A(a) of the Property Tax Act will be amended to allow Schedule I of the Act to be amended by Order subject to negative resolution of Parliament, instead of affirmative resolution. I have already emphasized what we are prescribing and asking for is to allow the operation of the rule of law in accordance with the Interpretation Act and the Statutes Act and this Parliament in order to allow for expedition, efficacy and flexibility. Next, the property tax deferral of assessment application regulations will facilitate applications for deferral. Next, the valuation of land appointed time order will increase the time to file an objection to the notice of valuation after six months of service of the notice. The Opposition will vote against it and say keep the existing 30-day period.

**Mr. Imbert:** Exactly. Send it from 30 days to six months.

**Sen. The Hon. R. Armour SC:** I have never heard anything more impractical, to be quite honest, and I have been in this House for just about two years, and I have sat in amazement at this comparative new experience that I am having. But I have not heard more nonsense than I have heard today from the Opposition.



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

**Sen. The Hon. R. Armour SC:** I applaud the Minister of Finance, I applaud the Government, which I am proud to be part—

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

**Sen. The Hon. R. Armour SC:**—and with your leave, Mr. Vice-President, I support this Bill. Thank you.

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

**Mr. Vice-President:** Sen. Lyder.

**Sen. Damian Lyder:** Thank you. Thank you, Mr. President, and I think the hon. Attorney General is very confused this evening, because he turns to us and says that he cannot understand why the Opposition will not vote in favour of reducing this tax, 3 per cent to 2 per cent. Mr. Vice-President, the Opposition will only vote in favour of abolishing the property tax altogether. That is what we would vote in favour of.

Mr. Vice-President, so I thank you for this opportunity to contribute here this evening, and of course a lot has already been said from all sides, from the Independent Bench, from the Government side, and from the Opposition side. And I have to commend and congratulate my colleagues on this side for completely tearing apart the debate from the Government side and showing the injustice, the inequity—

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

**Sen. D. Lyder:**—the inequity, the unfairness and the breach of democracy that this Government continues to perpetrate through the bringing of this property tax. Mr. Vice-President, we are here debating the Property Tax (Amdt) Bill, 2024, and in this debate we have already—and I have heard a lot of mis-directions, a lot of misleading bits of information, and it started off from the very beginning when the

hon. Minister of Finance came here once more, like they did in the other place to try to bring this narrative that the United National Congress was going to bring a property tax to the nation. The hon. Minister of Finance started off by indicating some phantom tax that was laid in the Parliament by then Winston Dookeran, that never had a Second Reading. That was never debated, and then says we are coming to bring property tax. Then the hon. Minister of Finance doubles down and comes here along with the Minister of Tourism, Culture and the Arts and doubles down to talk about Larry Howai. In fact, they are singing the Larry Howai song now two weeks, Mr. Vice-President.

**Sen. Dr. Browne:** Mr. Vice-President, on a point of order, Sanding Order 53(1)(b), this is now tedious repetition.

**Sen. Nakid:** What?

**Sen. Gopee-Scoon:** Very tedious repetition.

**Mr. Vice-President:** We have a very narrow 3-point amendment to focus on, if you can keep your arguments toward those, that would be grateful.

**Sen. D. Lyder:** Thank you, Mr. Vice-President, and I know you allow me to have an opening. I know you allow me to have an opening, and I know you will allow me to respond to the hon. Minister of Tourism, Culture and the Arts because he too had a bite of the cherry.

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

**Sen. D. Lyder:** You are stopping me but he doubles down, so he did not get stopped on tedious repetition? No, Mr. Vice-President, I am responding to the hon. Minister of Tourism, Culture and the Arts today.

**Hon. Senator:** Sit down.

**Sen. D. Lyder:** You cannot tell me to sit down.

**Mr. Vice-President:** Sen. Lyder. Sen. Lyder.

**Sen. D. Lyder:** [*Inaudible*]

**Mr. Vice-President:** Sen. Lyder, I am on my legs, silence is to be observed when I am here. Tedious repetition at this stage of the debate does kick in. A lot of to and fro has already happened, please keep your arguments relative to the matter at hand.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. Because I am responding to the hon. Minister of Tourism, Culture and the Arts what I will do is quote something different that nobody else quoted coming from Larry Howai, because you see, in the same article that we saw in the Trinidad *Guardian* from Gail Alexander on August the 22<sup>nd</sup>, 2015, we heard various parts being quoted, but I want to quote two parts that were not quoted so that I can respond to the Minister of Tourism, Culture and the Arts, Mr. Vice-President, and thank you for allowing me. Mr. Vice-President, Minister Howai—and this is why it is so relevant because we are in election season. The PNM is coming scampering here to this Parliament to try to mamaguy the population that they are doing something to alleviate the pain of this draconian tax from 3 per cent to 2 per cent.

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

**Sen. D. Lyder:** So it is obvious they have set out their talking heads on the outside, and of course their representatives on the inside here to try to hoodwink the population into thinking that the UNC was bringing property tax. So, as we are in election season let me quote the then Minister Howai. He said:

“While I understand that in a political campaign, some people get carried away and the lines between truth and fiction become blurred...”

Mr. Vice-President, oh, God, today we see fiction from this Government today, and it is not blurred, it is clear. It is clear fiction.

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

**Sen. D. Lyder:** So marking what appears to be deliberately distorting statements to create panic among citizens and our business community is irresponsible and will ultimately hurt people, like what this PNM Government is doing with this property tax, ultimately hurting people. But I want to also quote something else again so that I could respond to the Minister of Tourism, Culture and the Arts. You see, the Minister of Tourism, Culture and the Arts speaks about consultation, and about this Government having consultation with a whole group of people on this property tax. Here is what Howai says:

“I would emphasize that I have consulted with the business community on the sequencing of an Industrial Land Tax, and subsequently land and building taxes on residential and commercial properties. The feedback which I have received are (i) That we should consider carefully the tax burden on individuals and businesses and the effect that it can have on new investment...”

I will stop there because my colleague said the second part, I do not want to be repetitious.

Mr. Vice-President, and that is it. There was no implementation of property tax under the United National Congress. There is no evidence whatsoever to purport that property tax was ever brought back by the United National Congress when they were in power.

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

**Sen. D. Lyder:** Between 2010 and 2015, not a single red cent was collected by the then People’s Partnership Government—

**Sen. Dr. Gopeesingh:**—on property tax.

**Sen. D. Lyder:**—on property tax. And, Mr. Vice-President, let me put it to you, we consulted with the people, we listened to the people. When the hon. Minister

of Tourism, Culture and the Arts spoke about consultation, it is obviously he was wearing earmuffs because he did not hear a word that the people said. He did not hear the cries from the people. He did not hear the cries from business. He did not hear the cries from the poor man, and all of that they have to wear on their sleeves today, Mr. Vice-President, because they have not listened to the people. They are still coming with the draconian property tax.

So, Mr. Vice-President, I will move on from there. You see, I continue to listen to the nonsense spewed out surrounding this Bill. I listened in the other place, I listened attentively. While I was doing my research I wanted to hear what was said in the other place. Mr. Vice-President, and just like in the other place here today, all sorts of meandering around, misquoting persons. I heard the hon. Minister of Tourism, Culture and the Arts misquoting a person from local government, a chairman in local government, attempting to score political points. Mr. Vice-President, when I looked in the other place we had a Prime Minister who took his entire 40 minutes with not one reference to the piece of legislation that we are debating here today. He was not stopped. I am being stopped, but he was not stopped. But it is all right. But this is the same Prime Minister that when in Opposition was vehemently against any property tax, but yet coming back here today in the other place, and now his colleagues upstairs here to tell you that the property tax is coming, and it will be good for you, take our medicine.

**8.20 p.m.**

Mr. Vice-President, when the PNM is playing these games, we know and we are clear in the UNC that one year ago, five years ago, 10 years ago, the UNC has been against property tax, and we will continue to stand against property tax.

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

**Sen. D. Lyder:** So, Mr. Vice-President, allow me to take a few minutes to get to

the actual Bill where—we did not hear much on the other side speak about the Bill. But when I look at clause 2 of this Bill, which proposes significant changes to sections 52 and 53 of the parent legislation, specifically regarding the powers of the Minister—and again, I will not quote what my honourable colleague, Sen. Lutchmedial-Ramdial, indicated with 52(1) and 52(2), but I will for the record lodge my concern with proposed section 53A, which allows the Minister to make changes to the Schedule, subject to negative resolution in Parliament.

Now, Mr. Vice-President, this quite simply means that the rate of taxation falls to the discretion of the Minister of Finance. Not just this outgoing Minister of Finance, but any Minister of Finance that comes in has this discretion. Mr. Vice-President, tax is a very serious engagement that directly impacts the pockets of citizens of this country and it is incredibly important that any tax regime is robust, yet flexible, and at the same point in time, democratic, not by the hands of someone who sits on the Executive arm of the State.

Mr. Vice-President, when you look at several jurisdictions—I know no one has said this. When we look at several jurisdictions, such as Canada and Australia for instance, it is the federal government, through the legislatures, that set guidance on the rate of taxation on both income and property. And furthermore, the rate of tax on immovable assets is often left to the deliberations of local government, whether it be provincial or state.

Now, of course, Mr. Vice-President, I know that we may be small in stature, we may not have as much population as Canada and these big countries, but it does not take away from the value of having Schedule changes, like these proposed here in this Bill today, subject to affirmative resolution. And I understand, I know this Government is trying to cut through—they say they are trying to cut through the red tape, right? They are trying to cut through the red tape but they are still putting

us, as a nation, at risk, putting the Government at risk, and putting any Minister of Finance at risk.

Mr. Vice-President, and this seems to continue—this is a continuation of these exorbitant powers that have been granted to the Minister of Finance, that we come here, week after week, debating various pieces of legislation—and I am not going to get into depth with any at all. But when I looked at what happened in the procurement legislation that gave the Minister sweeping powers to change anything on the Schedule that he wanted, that he wanted to be exempt from being under the purview of the procurement regulator, then I come here today—I think about clause 2 here today.

When I think, Mr. Vice-President, about a Minister of Finance who has the power to appoint a director general and a board of directors on the Revenue Authority, the Trinidad and Tobago Revenue Authority, I once more again think about the powers being placed on the Minister of Finance again today in clause 2, on the proposed change to section 53A, where we see the Minister of Finance having the ability to change the rate of tax—

**Sen. Dr. Gopeesingh:** Without coming to Parliament.

**Sen. D. Lyder:**—without coming to Parliament.

Mr. Vice-President, but listen to this. Today, we are seeing it going from 3 per cent, down to 2 per cent, maybe it could go to 1 per cent. But what is to stop any Minister of Finance—not this outgoing Minister—from going to 4 and 5 per cent after—let us say they were able to mamaguy the population into getting another five years, oh God, help us.

**Sen. Nakhid:** God forbid.

**Sen. D. Lyder:** God forbid that would happen. But what is to stop the Minister after the election from going up to 4 to 5 per cent? And you know, I listened

attentively to the Minister of Finance in this debate today and I listened to a statement that he made, and it struck out to me how profound this matter is about him having the power—he or she having the power to change those taxes. Let me quote what the Minister said. The Minister said that:

Because of the confusion with the citizens—obviously, because of the evaluation, the flawed evaluation process—that we decided to phase it in.

Listen to the words, “We decided to phase it in.” So this is what we are doing, we are phasing in the tax. We are going down to 2 per cent. Yippee! We are cutting the tax, but we are phasing it in.

**Sen. Nakhid:** They are hoodwinking people.

**Sen. D. Lyder:** Hoodwinking the people. So if you get a next term, you “go” phase it up to another three, then phase it up to four, and then phase it to five, and phase it up to seven.

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

**Sen. Dr. Gopeesingh:** And he is capable of doing it.

**Sen. D. Lyder:** And he is capable of doing it. That is why it is dangerous.

**Sen. Nakhid:** And “dey eh riot yet”?

**Sen. D. Lyder:** Yeah.

**Sen. Nakhid:** “Dey eh riot yet”?

**Sen. D. Lyder:** You see, Mr. Vice President, this is a completely undemocratic process, when a political figure and a Minister can tax the citizens of this country however he pleases without the oversight of the Parliament. And, Mr. Vice-President, this is an attack on our democracy—

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

**Sen. D. Lyder:**—a complete attack on our democracy. Some people may say that it is a cynical tout, but to those who doubt that this PNM Government could



actually stoop to these low levels, Mr. Vice-President, let me remind you of other important matters regarding this property tax. You see—and all of this came up in the debate today.

The Government has marked this property tax as saying that it is almost the saving grace for local government; that now, all of a sudden, there will be so much more money coming to the coffers of the corporations for the burgesses. The Minister stood up here and said how his experiences, where he has heard for people in Maraval calling for roads and drainage, but there is no money; sand and gravel, but there is no money. He stood up here and he said this today, Mr. Vice-President, and told us about all the great things that will come. We heard it in the other place as well.

But, Mr. Vice-President, let me tell you this, let me tell you this, let me tell you this. Mr. Vice-President, they have painted themselves as these righteous persons, self-righteous persons who are coming to save local government. In fact, we even heard the hon. Prime Minister quote, saying that he is not afraid to lose an election over property tax.

This was quoted on the 19<sup>th</sup> of March. Well, he better be afraid because he is coming to lose this election on this property tax when the people have to actually pay these exorbitant fees. But he says:

“We are not afraid of being voted out...”—doing—“...the right thing for this country.

And I make no bones about that...because we believe that...”—we are doing—“...the right thing for this country, enough people will see...”—we are doing the right thing.

And as I said, the Minister of Finance came here to say, “We are doing the right thing, we are putting more money for the burgesses in all these corporations

because we are going to be collecting property tax.”

Mr. Vice-President, you know, but it is a strange thing. When you take the time to look at the debates in the other place and you do your research, I was able to get some information and call up my colleague, MP Saddam Hosein, who delivered brilliantly in the other place. But I was able to call up the MP for some clarity and you know what he told, Mr. Vice-President? He reminded me that the Senate Act of No. 11 of 2022, the Miscellaneous Provisions (Local Government Reform) Act, in section 108(6), it says, and I quote:

“(6) Where estimates have been approved for use of a Corporation for a particular year and the Corporation is in receipt of sums collected from Property Taxes for use by the Corporation, the sums shall be off-set from releases due to the Corporation for that year.”

**Sen. Dr. Gopeesingh:** And they were getting the money.

**Sen. D. Lyder:** Mr. Vice-President, you know what that means? “It ha no extra money for no corporation”. It is an offset that is happening, Mr. Vice-President. So you see the same sand and gravel that the people in Maraval could not get, they still “eh” going to get it. You see the same roads that they were not going to get up in Diego Martin North East, they are still not going to get those roads. So not only the PNM has flip-flopped on their property tax stance when they have gone from Opposition to Government, not only have they tried to bring disastrous legislation that cuts the Parliament out of deciding on the actual tax, but this Government has been convenient with their words when it comes to how the property tax will actually help the local government entities, Mr. Vice-President. And as the old saying goes, this PNM has a knack of playing smart with foolishness. They have a knack of doing that, they are good at it.

And that is why, Mr. Vice-President, I now turn to what we, in the UNC,

consider as a completely flawed evaluation process regarding this property tax. Now, a lot has been said about the flawed process. I am going to take it into a different angle today. Because I think so many—we can speak so much about the flawed process in so many different angles, that it is not hard for me not to trip up on any of my colleagues here today.

Mr. Vice-President, I want to start off with a quote that I got from the United Nations Human Settlements Programme, “Land and Property Tax: A Policy Guide of 2011”, and it says that:

“...one of the strengths of...”—land and property taxes should be—“...the connection...”—the citizens can make between the payment and the local services rendered by the authorities as:

“...taxpayers seek stability, certainty, clarity and fairness in the tax system.”

And it is not only that the citizens of this country are not clear on the collections or the use of the taxes, but serious concerns have arisen over the valuations, and that is why we are here today.

The Minister of Finance indicated that there is chaos. The Minister of Tourism, Culture and the Arts indicated it is a complete flawed process. He has admitted it. They have admitted it, Mr. Vice-President. So when the Government comes with clause 2 of this Bill, most of the countries are in the dark when it comes to these valuations. So you could lower the tax from three to two, two to one, but if you are not clear on the way and the criteria and the methodology in which your tax—your property is being valued, you still feel uncomfortable paying 1 or 2 per cent.

Yes, people are going to feel a sense of relief that they are paying \$7,000 instead of \$5,000, but they should not have to pay \$5,000 at all when they get to find out that it is a flawed process. They should be certain. And then the Minister

of Finance comes here to tell us, “Oh no, there is a methodology, we have a methodology, look. We consulted with the International Property Tax Institute. We got a 57-page document guide of advice on how we could look at a modern, standard shack.” Any of those people come and walk in a shack in Trinidad and Tobago, Mr. Vice-President? Any of those people in the international come and walk inside of my house, to see if my house is modern or old? No, they got some advice, but let me tell you this though.

They got some advice, but listen to who is getting the advice. I want you to know who is getting the advice, because, Mr. Vice-President, in my conversation with MP Saddam Hosein, he also exposed something in the other place and he shared the information with me, and I think it is very important for the sake of the Senate, as we have Independent Senators here with us today, to hear the findings that came out of a memorandum that is in the possession of Saddam Hosein, a memorandum from the Valuation Division of the Ministry of Finance. I want you all to hear this. You all need to hear this.

**Hon. Senator:** You are quoting from it there?

**Sen. D. Lyder:** Yes, I am going to quote what was said. You see, Mr. Vice-President, from the Valuation Assistant III, Committees, to the Permanent Secretary of the Ministry of Finance, dated November 12, 2018, regarding a complaint with respect to the hiring procedure of the contract position, Graduate Valuation Surveyor II, Ministry of Finance, Valuation Division, and I quote:

This letter serves as a complaint into the hiring procedure of Graduate Valuation Surveyor II by the Ministry of Finance.

That is fella that has to come by your house to value your house, eh. Let me tell “yuh”. And it goes on to say, and I quote:

The advertisement of Graduate Valuation Surveyor II which is attached,

indicates the knowledge section that the applicant should possess a Bachelor of Science Degree in Estate Surveying or Bachelor of Science Degree in Property Valuation and Management and a successful completion of the final examination of the Royal Institution of Chartered Surveyors.

So we are going good so far, right? Those are pretty stringent qualifications. It goes on to quote again:

None of the candidates invited to the interview possessed the successful completion of the final examination of the Royal Institution of Chartered Surveyors. This is a fundamental prerequisite at this level given the duties and responsibilities. All of the applicants should have been disqualified from the interview and the position re-advertised seeking persons with accredited RICS Degrees in valuation surveying.

**8.35 p.m.**

**Mr. Imbert:** Mr. Vice-President.

**Sen. D. Lyder:** I hope the Minister of Finance will clear this up for us.

**Mr. Imbert:** Mr. Vice-President, point of order, 46(1), is it?

**Sen. Dr. Browne:** Yes.

**Mr. Imbert:** I fail to see which clause of the Bill, the three-clause Bill, this adventure refers to. Relevance, Mr. Vice-President.

**Mr. Vice-President:** If you are doing as such, can you reel it in and bring it in tightly please? Yes? We beg the relevance because it is actually outside of the three clauses at hand.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. The mere fact that every single person including the Minister of Tourism, Culture and the Arts and the Minister of Finance has spoken at length about the flawed valuation process, makes this extremely relevant because these are the persons coming to value your property—

**Mr. Imbert:** A point of order—

**Sen. D. Lyder:**—Mr. Vice-President.

**Mr. Imbert:**—48(1). I did not refer to any flawed valuation process. That is an irrelevant contribution;— 46(1), I am sorry.

**Mr. Vice-President:** Member Lyder, Member Lyder, tread cautiously on that point and make it relevant.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. Okay. So I am definitely quoting the Minister of Tourism, Culture and the Arts who said there was a problem with valuation and many of the other colleagues behind me who also had concerns about it, and, of course, the rest of the citizens in this country who are bawling and screaming about the valuation being flawed.

So I will just wrap this up. I will say the final part is important to hear this, and listen to the interview panel of those valuers coming to value your house.

**Mr. Imbert:** Mr. Vice-President, 46(1). This is not a debate on the valuation of land Act. Point of order. This is a debate on the Property Tax (Amdt.) Bill.

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

**Mr. Vice-President:** Members. Members.

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

**Mr. Vice-President:** Members.

**Sen. D. Lyder:** He is trying to waste my time. That is all.

**Mr. Vice-President:** Member Lyder. Member Lyder, you are currently wasting your time. Silence is observed when the Presiding Officer is on his legs. I ask that you keep it relevant and tight. You said you were winding up and making your punch, make your punch.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. It is extremely relevant as I am responding to everybody who spoke about the valuation process. These are the

valuators who are key in the valuation process, and it is important for the nation to know you have a bunch of unqualified persons valuing your properties today.

**Mr. Imbert:** Mr. Vice-President, 46(1).

**Sen. D. Lyder:** That is what is important.

**Mr. Vice-President:** Sen. Lyder, I ask that you move on from this point.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. So in closing that, Mr. Vice-President, that is why when we look at sections 52 and 53A, allowing them to move from 3 per cent to 2 per cent, there still is a serious concern because we have heard—many persons have said today about their personal stories in this Chamber today, about their experiences that they have had with their friends, their uncle, their “tanty” who will come from a wooden house whatever. So many people have had their experiences. So I am going to be allowed to give you my personal experience now, Mr. Vice-President.

**Mr. Imbert:** Mr. Vice-President, point of order, 53(1)(b). Extremely tedious repetition.

**Mr. Vice-President:** Sen Lyder, in your winding up, make your case clear and your points precise please.

**Sen. D. Lyder:** Mr. Vice-President, so despite the fact that we are going from 3 per cent to 2 per cent, I still have to grapple with the fact that I do not know how the valuation has been done on my property.

The Minister told us at the beginning what was their methodology, which was to consult with some international persons. But there is nothing else in what the Minister says that gives me the comfort. I am responding to him now what he said the methodology was, so I could respond to him. No tedious repetition. And I am saying to you, I do not understand how my property where I live could be valued at 300—, just short of 400,000 dollars; the man next door to me who has a

same house like me, who I know is a bigger businessman than me, he being valued at \$250,000; we have a widow opposite me being valued at \$150,000 a year, all of us on the same street with similar properties, and I heard the Minister of Tourism, Culture and the Arts speak about certain houses getting two valuations. Yes, he indicated that certain houses got two valuations. Yes. And I want to tell you, Mr. Vice-President, on my next street there is a house that got three valuations and the none of them were in sync with the other, and that is why we say this is a completely flawed process. Three valuations came to his mailbox.

Mr. Vice-President, and that is on the same street. As I said, the Minister of Tourism, Culture and the Arts admitted that there were homes that got two valuations, and just like many of them—

**Mr. Imbert:** Point of order—

**Sen. D. Lyder:**—we have never had the luxury—

**Mr. Imbert:**—53.—I do not know what—his is beyond extremely tedious now. It is the same point over and over, - 53, point of order, tedious repetition.

**Mr. Vice-President:** Sen. Lyder, you have approximately 12 minutes remaining. Use it wisely and try to bring some new content, and wrap up your debate accordingly.

**Sen. D. Lyder:** So, Mr. Vice-President, the purpose of us coming here today was because the Minister admitted there was confusion in the valuation process. No, I am moving on. I am moving on to my next point. So allow me to move on to my next point. So we came here today because of that, but there is nothing in this piece of legislation that we are seeing here in section 53A that shows anything that will assist in rectifying this problem of the valuation. A simple knee jerk reaction of going from 3 per cent to 2 per cent, Mr. Vice-President.



You see when I look at other jurisdictions, we see proper efforts to protect both citizens and institutions. Mr. Vice-President, for example, in Belgium tax is calculated by the Belgium measurements and assessments administration based on your index cadastral income. The property tax to be paid is a percentage of the cadastral income, which is simply the average normal income which an owner should receive each year from his or her house. This percentage and the amount of the tax to be paid varies because they depend on various criteria, transparent criteria that citizens can take comfort in, Mr. Vice-President, including the property and its geographical location. Mr. Vice-President, cadastral income is not assessed on the basis of real value of a property. A new house with a significant value may have a lower cadastral income than old commercial properties in the city centre, if it does not generate any income.

So it is clear, transparent, Mr. Vice-President, in the valuation process. But, Mr. Vice-President, you know what is most important? How do you become a surveyor in Belgium to be able to provide a transparent process that we are not seeing here today? We certainly are not convinced by what the Minister has indicated as having some advice from an international agency. Let me tell you how you become a surveyor on behalf of the Government in Belgium. According to the Government information systems the conditions for a practitioner are—

**Mr. Vice-President:** Sen Lyder, you already expounded the qualifications for this same matter. You must understand you are in the realm of tedious repetition at this point. You have made that point already.

**Sen. D. Lyder:** Mr. Vice-President, but I want to close this part on valuation. I want to close this part because I know Sen. Lutchmedial-Ramdiel spoke about valuation when it comes to stamp duty, et cetera. So I will add to that by saying, Mr. Vice-President, even in the bank system in Trinidad, when you are given a

loan for your property, they appoint an accredited, fully qualified evaluator like a Linden Scott or Brent Augustus to come to your property, to evaluate your property, to walk in your property, to walk inside your house, to see the interior of your house, if you have a new kitchen, if you have a leaking faucet, a leaking toilet.

Mr. Vice-President, nobody came to my house, nobody walked in my house. I have a seven-foot wall, Mr. Vice-President, and unless they took a ladder and climb up on the wall—

**Sen. Dr. Browne:** Point of order.

**Sen. D. Lyder:**—they did not see inside.

**Mr. Imbert:** How many times will you say that?

**Hon. Senator:** That is against the regulation.

**Sen. Dr. Browne:** Mr. Vice-President, Standing Order 53(1)(b). We have heard this before.

**Mr. Vice-President:** Sen. Lyder, unless you have new points to make, I suggest you continue on the wrapping up of your debate.

**Sen. D. Lyder:** Thank you, Mr. Vice-President. You know it is very—it must be very painful to try to justify what they are doing to the citizens of this country, and that is why they would attempt to silence me because I am speaking on behalf of not just the 300,000 persons that voted for the United National Congress, not on behalf of just the 300,000 who regret they voted for the PNM, but I am speaking on behalf of all citizens in this country, who are now crying—

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

**Sen. D. Lyder:**—and are now screaming because of this property tax. So they are “frighten”. They do not want to hear what I have to say, but it is all right. They do not have to hear any more of what I have to say. You know why? Because I would

quote to you what was said by other people in this country so will you know it is not the United National Congress telling you this alone because they will make you believe that it is the UNC against property tax. The UNC, sorry, wants to oppose for opposing sake; that the UNC do not want to see us go from 3 per cent down to 2 per cent. That is the narrative, but, Mr. Vice-President, all you have to do is look in the *Trinidad Newsday* dated March the 17<sup>th</sup>, 2024, entitled “Homeowners want clarity on erratic property tax valuation”, and listen to what it says. I quote:

“Afra Raymond, managing director of Raymond & Pierre Ltd, a company of chartered valuation surveyors, real estate agents and property consultants, said that there were so many discrepancies because of the ‘mass valuation’ approach which would produce a certain percentage of ‘erratic’ valuations.”

Not the few that the hon. Minister of Finance said in his opening salvo, when he said, “Oh, it is just the fella that meet meh down by the plaza. Just the guy that living in St. Clair.” No, Mr. Vice-President. A big percentage of erratic valuations.

Mr. Vice-President, a former Member of the Senate, Helen Drayton, writes in the *Trinidad Guardian*. Listen to this. On March the 24<sup>th</sup>, yesterday, in a column entitled, “Property Tax: Equity, equality and accountability.” Mr. President, this is the quote.

“...in the exercise of public functions, all citizens have the right to equality of treatment.

If that right had been observed in the implementation of this tax....”—that we are here debating here today—“...there wouldn’t have been any disparities. The decision-making process and planning were not based on a governance model for citizen-centredness; that would have resulted in a systematic and comprehensive approach to the rollout...”

Which we cannot roll out here today because we are running here to change thing from 3 per cent to 2 per cent and give them an extra month as clause 2 says. And hear this:

“Showing arrogance...”—oh God, that word arrogance—“...and the impression that the citizens’ criticism is anti-government and above reproach sends a message that citizens are bothersome pests because they complain about the lack of accountability and transparency.”

In this process even with the 3 per cent down to the 2 per cent, Mr. Vice-President.

“Such postures have done nothing to convey Government’s good intentions or whatever good they have done.”

Mr. Vice-President, you know the funny part? Let me tell you this. I do not know if it have a little piece of jealousy or whatever going on here, but you have to hear this one. This is from a former Minister of Finance from the PNM, Mariano Browne. I do not know if he might become the next shadow Minister of Finance while they go into Opposition. But Dr. Browne went on a national radio panel on March the 18<sup>th</sup>, 2024 which included another one of our colleagues here, an Independent Senator. I would not call his name. He highlighted the same exact concerns of lack of transparency, highlighted that property owners received a letter with one line addressing the annual rental value and no explanation on how the Valuation Division got there. Do you think they know that the Government consulted with some international body? Do you think they know what the criteria is? I am holding in my hand—I cannot put it up for you all to see, but I am holding in my hand the exact same document—

**Sen. Sagrarsingh-Sooklal:** Mr. Vice-President, on a point of the order, 46(1). The Senator is belabouring this point.

**Sen. D. Lyder:** This is a Parliament. I have a right to speak and answer.

**Mr. Vice-President:** Just now. Sen. Lyder. Sen. Lyder, we have made the point of tedious repetition.

We have made the point of the relevance of what you are speaking about to the matter at hand. Both you have veered off very far from the core. You have a few minutes remaining. I ask that in your last three minutes you make your conclusion and your summation without rambling about those two points.

**Sen. D. Lyder:** “Mr. Vice-President, “yuh know you doh pelt stone at barren tree. So ah know dais why dey giving meh this today.”

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

**Sen. D. Lyder:** You do not pelt stone at barren tree.

**8.50 p.m.**

I am giving the whole nation the lowdown on what this Government is doing with property tax and I am holding it in my hand right here, with no explanation as to how I got this value. And thousands of citizens in this country holding the same paper with no idea of how they got this valuation.

So Mr. Vice-President, as I close, as I wrap up now, because I think I have done sufficient, sufficient damage to this poor and excuse of an argument here today for property tax. We have heard, we have heard—so this is not the UNC. We have heard it from other persons, even PNM Members, past Independent Senators, we have heard it from various chambers of commerce and most of all we have heard the cries of thousands of people who have been crying out in desperation for somebody to come and stop this Government.

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

**Sen. D. Lyder:** But we know, Mr. Vice-President, that this Government as I said earlier the word “arrogance”. We know that they will not come and stop this property tax not because they just feel like it you know, but because they are in the

grips of the IMF and they have no choice now, to bring this property tax. That is what is going on. So Mr, Vice-President, let me tell you this, it is okay. Do not be alarmed. It is not long from now, you know. You, Mr. Vice-President, I feel it for you too. You probably got your letter in the mail as well, and want to know—you are probably asking your colleagues how you got that valuation as well too. I will say to you, rest your heart. Do not be alarmed. We know that this Government's back is against the wall. We know that they have no choice but to call an election soon and Mr. Vice-President, when you see they call that election, the people of this country who have a suffered from this property tax will riot with their index finger, cast them into the Opposition, and under Kamla Persad-Bissessar we will remove this draconian property tax. I thank you.

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

**Mr. Vice-President:** Sen. Dillon-Remy.

**Sen. Dr. Maria Dillon-Remy:** Mr. Vice-President, I thank you for allowing me to have a brief contribution to this Bill. Yes, it has been very controversial. Yes, it is a long time and one of the things that I think I like most about this Bill is the fact that the tax has been, instead of 3 per cent it has moved down to 2 per cent. I am saying that because in my contribution to the amendment in 2023, I asked—I pleaded with the Minister. I said to the Minister we are just coming out of COVID, the people have not paid taxes for 14 years and we are introducing a tax now and you are starting at 3 per cent. Could you not start at a lower percentage? He did not listen.

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

**Sen. Dr. M. Dillon-Remy:** He did not listen then, I am happy that it is happening now. But Minister, probably, probably, probably, some of the concerns may not have happened now if you had listened at that point in time. So I am really happy

that this has happened now.

So I have said and I am saying it again, I have absolutely no problem with the fact that we have to pay property tax. I agree with property taxes being paid in the country and I said then and I am saying it again because I have checked with people in different countries and they are paying far more taxes than we are paying. And even in a place like Kenya, a friend said to me, what are you talking about not paying property taxes. That is a part of what we do and I am in agreement. So I am not—it is not a problem I have with the property tax, but as I said, one of the problems I had which is now being addressed is where do you start?

I also must say that I do agree with the issues that have been raised surrounding the actual assessment process and I would not have to go into that again because I think the point has been made. The Minister has said the way that it has been done and there are many concerns about what has happened. And yes, I know it is something that is new and the assessors would have gone out and many of them may not necessarily have the experience. I do not know from what has been said but what I am saying is that people are concerned about that and I really do think that it should be—it is something that should be—people's fears should be allayed because there is a problem right now in terms of trusting. And unfortunately, it has been made—I mean, right now it is in the “gayelles” of the politics, unfortunately, because I do think that it should not be in that space. We should be indeed dealing with things at a different level but that is where it is at now.

And Mr. Vice-President, the other thing I would say, I do agree with the point made by Sen. Thompson-Ahye about the affirmative to negative resolution and I understand what the Attorney General has said and I do understand what the

Minister has said. But then, for people like us on the Independent Bench, we do not have people working with us to go through every day to find out what has been gazetted, et cetera. I certainly do not, so I have to depend on people who are doing like that. For instance, the last time we came to debate something that the Minister had done for the—it was the procurement legislation. When we came to debate that it was because Sen. Mark had brought it to the attention of the Senate.

So it is something that is so, I think, so sensitive, Minister, and we are in a space where people are already having questions. If you have to change something in that schedule, I would prefer if it is debated rather than put into effective action and then we come back and debate it then. It would meet, as far as I am concerned—it would send a better signal to people. And you do not just get up overnight and want to change the tax. I am assuming that it would be something that would say okay, within a certain time we will do this. It will give us time to debate it. I do not think it is something that should just be done like that Minister, and I think that is all I would want to say. So I thank you, Mr. Vice-President, for being able to contribute in this short manner.

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

**Mr. Vice-President:** Sen. Teemal.

**Sen. Deeroop Teemal:** Mr. Vice-President, I do thank you for the opportunity to be able to contribute to the Bill that is before us. And I mean, this issue of property tax has been with us for probably almost 15 years and counting. And you know, listening to the debate from both the Government side and from the Opposition side, it is a toing and froing and trying to distil the relevant issues surrounding the introduction of this property tax. And from the contributions today and previously, being subjected to a rather protracted historical account of this particular piece of legislation, it is interesting but at the same time I wonder



how much clarity it really provides with regard to the Bill that is before us today. I am not sure if my senatorial colleague Sen. Helon Francis would be contributing to our debate today but I am sure over the—not only this debate but the several debates we have had on property tax, he would have not material for just one calypso, but probably material for an entire album.

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

**Sen. D. Teemal:** Now, I think surrounding the whole question of the three clauses that are before us, because we can say let us just focus on the three clauses. But there are factors surrounding the introduction of those three clauses, and judging from the contributions from both the Government and the Opposition, a lot of issues have been raised that I think are relevant and that can provide clarity.

**9.00 p.m.**

And judging from the contributions from both the Government and the Opposition, a lot of issues have been raised that I think are relevant and that can provide clarity, provided that we look at it probably—we look at it—how should I put it? From—how should I put it? We look at it divorced from some of the political realities that we are engaged with. And one of it—I think the hon. Minister of Finance has used the term “noise”, that there is a lot of noise about certain aspects, and he also lamented the fact that he has repeated himself many times over and over, on which seemed to be basic information regarding property tax. And he also added, yet still there seems to be a lot of misconceptions outside there; a lot of, according to him, of misconceptions.

And how I chose to look at, it is an opportunity, again—for those who are piloting this particular Act, it can be looked at as an opportunity to provide further clarification, to listen or to address, you know, the same thing that the hon. Minister of Finance has alluded to. And one of the things is that, despite

everything, and despite all that has been said, and despite all the measures to inform the public, there seems to be prevalent still, a perceived lack of fairness in the implementation of this property tax. And to me, it seems that this perceived lack of fairness is stemming from certain factors in the tax system or the implementation of the property tax. And still, we have some property owners perceiving the property tax as unfair, especially if they believe their property to be overvalued or if they perceive discrepancies in how the property tax is being assessed and allocated, and to me, these are the two basic factors for this perceived lack of fairness.

Now, I am not saying that a lot of attempts have been made to make things as clear as possible, but for some reason, or reasons, or factors, that maybe we cannot fully define at this stage, the public still seems to have this perception of lack of fairness. And in thinking about it, and listening to the contributions today, one of the factors possibly contributing to this would be the accuracy of assessment. And, of course, we have heard the basis that property taxes are typically based on the assessed value of the property. That is a fact. And what we have been hearing was that the assessments may not accurately reflect the true market value of the property, and discrepancies in assessments to reinforce is leading to perceptions of fairness. Particularly, I think Sen. Lyder quoted a case where properties are overvalued, relative to similar properties in the area, and that seems to be coming up a lot.

Now, the hon. Minister of Finance did mention—he used the term “anomalies”. But I am listening to the debate, and I am also listening to the amount of persons, through media and social media, raising concerns about this same fact. And the question I would ask the Minister if he can clarify is: Can we comfortably say that these are anomalies in the system of assessment, or are we

dismissing the quantum of discrepancies that is realistically outside there? And if we are doing so, you know, then what is the basis on which that dismissal is being based?

The hon. Minister of Finance referred to the International Property Tax Institute—and I hope I have gotten that right—and he did refer to a 57-page document, which is serving as the basis for the assessment exercise, and this is something that is being utilized by the Commissioner of Valuations. But hon. Minister, I would like to hear probably a little more about the process, based on the comments that are coming up during this debate, in terms of the production of that document and its handover to the Commissioner of Valuations; what has been done in terms of training, in terms of developing manuals of methodology for the valuations to be done; and effectively, what improvements or what augmentation of the resources that lie within the Commissioner of Valuations department—what augmentation there has been, not only in training but in terms of numbers and certification of valuers in order to cope with the drastic increase in workload. And I think, hon. Minister, any clarifications in that area would certainly allay, I think, some of the perceptions of lack of fairness or lack of accuracy, in terms of the valuations.

Because my understanding is that the field exercise, which is the first step of the valuation process, would be a data collection phase. And who is involved in that data collection phase? Would it be our technicians? Would it be our field staff? And then the collation of that field data, does it feed into the system that engages the chartered valuers? So maybe some clarification into the methodology and the process, I would appreciate in this regard, hon. Minister of Finance.

Also, I think that would explain—the hon. Minister did mention about six

categories, from shack—the term “shack”, which I am pleasantly surprised is actually a technical term within a valuation document—all the way up to whatever term is used for higher valued properties, but factors such as neighbourhood location, property size or property type, because these definitely would influence tax liabilities. And, of course, when property owners perceive that similar properties are being taxed differently, it would lead to the feelings of unfair treatment.

Now, I have heard from some of the contributions that the assessment that is done, all that property owners are getting is simply a statement that your annual rental value is so much. And then other than that assessment, then the actual property tax itself is worked out, and there is a notice of how much property tax you have to pay, which is a two-tiered system, and it is also understandable.

But from what I am gathering from some of the comments that are being made is the question of transparency of the process, and where property owners feel that the assessment process is opaque, it is not clear to them, making it difficult for them to understand how their tax liabilities are determined, and even more important is how can they challenge the assessment if it is opaque and enough information is not provided with the assessment. And I am not sure, in such situations, what level of detail can be provided on such a scale where over 400 properties have to be assessed, has to be valued, what level of detail that the Government is responsible for legally, or if it is going to be guided by regulations to come at a later date, on the basis of how these values are coming up with.

And I think if there is sufficient information at some point in time, it would help to allay, you know, the fears of unfair treatment, and it would provide property owners with the information and the confidence that they can appeal their assessments on valid grounds rather than just on perception, thereby reducing the

potential amount of claims of appeals that the Government would be faced with. Because, you know, we have to acknowledge that it is a costly process, not only for the property owners, but it is a costly process for the Government to have to deal with so many appeals. So the clearer we can be, it would minimize cost on both sides, both for the Government and for the property owner.

Now, we have heard—and it is there in the legislation—that the appeals process is laid out, and it is. But hon. Minister, I think there are some aspects of the appeals process that could be a bit complex, complexity not only from understanding, but complexity from actually putting into motion. It could be time consuming for both Government and property owner and, of course, it could be costly. And this would build a perception amongst property owners that the appeals process, although it is catered for in the legislation, and although the intentions of the Government would be good, in that it offers a safety net for property owners, although the intentions may be noble, the public may perceive it as inaccessible because of complexity, cost and the amount of time it takes, and may come to the conclusion that, look, it is ineffective. The appeals process outlined in the Act is ineffective in addressing the concern I may have as a property owner.

And I would like to suggest that, hon. Minister of Finance, the 12 months that is given to the Commissioner of Valuations, I mean, it is rather generous. In fact, let me change that, it is exceedingly generous, and I would like very much to see a shorter term. Because remember, the 12 months allowed for the Commissioner of Valuations to assess an appeal, comes after the property owner has been placed in a situation where he or she has to pay the assessed property tax. So consideration, I think, should be given to that 12-month period. I think maybe—

**Hon. Senator:** Six.

**Sen. D. Teemal:**—six months will be a lot more reasonable time.

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

**Sen. D. Teemal:** And the other thing is cost.

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

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

**Sen. D. Teemal:** The other thing is the question of cost. Now, if we take our low-income households, even our middle-income households—and just to draw a scenario with regard to cost. I mean, in order to contest the assessment and to come with a reasonable contestation, the property owner would have to engage, more often than not, the services of a professional.

**9.15 p.m.**

Professional or chartered valuers do not come cheap. In addition to that, they may also have to, at some point in time within the appeal process, engage the services of an attorney-at-law. So, it may well be putting the ability to appeal out of the reach of a significant amount of property owners. Now, I would like to see some consideration be given to this vulnerable group, and rather than we encourage appeals if persons think they are being wronged, I am not sure what mechanism could be used because we cannot ask the Commissioner of Valuations against whom the appeal is being made, to offer assistance to the property owner who is making the appeal.

So, to me, I think we need to put our heads together, to come up with some mechanism whereby the property owner can receive, well in legal terms you say legal aid, and there are mechanisms for legal aid, but in this case, we are talking about valuation aid, to coin a term. And whether or not you know, we can consider a valuation appeals group, I am just thinking aloud, consisting of three or four

professional chartered valuers that persons can access, the same way that legal aid is accessed, the persons can access such aid. And such aid, such group, is supported and financed by the Government under an appropriate mechanism. Just something for consideration. Because, I think cost, and of course, the cost is a major factor in terms of the appeal process. Because even if that fails, and the Commissioner of Valuations turns it down, then even going further, to the Tax Appeal Board, is even more costly, so is something that has, to me, to address the concern of equity and fairness—

**Sen. Viera:** There must be equity in the system.

**Sen. D. Teemal:** —has to be addressed.

Mr. Vice President, the second area I would like to focus on—now although I may use the term regressiveness, it is not in a negative sense. For regressiveness in taxation, it refers to a situation where the tax burden falls disproportionately on individuals or households with lower incomes. So, I am not raising it in a negative sense, but I am raising it in a sense of proportionality. The thing about property taxes is due to the structure of the tax system which is based on the value of the property rather than the value of income. It introduces to me the question of regressiveness, and to me this is, in terms of all the noise, to use the term of the Minister of Finance, a lot of the noise, this seems to me, the crux of the matter because it brings into consideration equity considerations, and addressing this is an equity issue for it means addressing the tax burden, to ensure tax burden is distributed fairly across income levels, for this contributes to social and economic equity within communities. But in the case of property tax, and I think this is one of the disadvantages of property tax in the context of “yuh” know, equity considerations, but it is not absolute because there are solutions to it.

Now, we are talking about the impact on low-income income, middle-

income, homeowners, and one of the things that I would like to point out—and to me, it hinges a lot on our unique situation in Trinidad and Tobago. We cannot generalize everything, in that, it is a cultural thing that is a major assumption that we are making here, and I have listened carefully to the many contributions about property tax. I think one of the major assumptions that is made is that low-income earners do not own high-value property, and to me, it is an assumption that low-income earners do not own high-value properties, and I think it could be a misplaced assumption. Because here in Trinidad, quite—

**Hon. Member:** [*Inaudible*]

**Sen. D. Teemal:** I do not have the statistics, so I am just speaking on my experience as a social and cultural activist engaged with a lot of communities, particularly rural and semi-urban communities, but we would find that people become property owners, of course, we would agree through inheritance, right, and properties are handed down by previous generations, who were in a lot more positive situation as far as income earning went. The subsequent generation who would have inherited property would need not be a high-income earner, but who has just inherited the property that is of high value but actually is a low-income earner. Because earning a low income or just going by a fixed income. As we know culture, a lot of properties are developed.

Assistance in developing properties, and contributions to the development of property, a lot of it is done by the children within a family. Children start to work, they have a good job, and before they move out of the home, before they get married, they take loans. They increase a room in the—you know there is a room improvement, there are home improvements, home extensions. And then they get married, they leave the home, and a high-valued property results from their investments when they were living there. But when they leave the home, the



responsibility is left to the parents again, who could very well be low-income, low fixed income, fall within the low-income fixed income brackets. The ability to pay taxes, of course, would be lower compared to higher-income individuals.

Now another factor in the whole thing in terms of this—how properties are developed here in Trinidad and Tobago is, other than the inheritance and development by individuals and then they leaving the homes, is that what it brings about is the situation where property taxes in such situations can consume a larger portion of the income of low-income homeowners and making it difficult for them to afford other necessities.

Mr. Vice-President, before I go, there are some other factors that I would like to raise. I think how the property tax is structured, I do not think it is intentional, and how much flexibility we can build into the system, but it is fairly inflexible because property taxes on a time basis because they are levied, in our case, is being levied on a yearly basis. A lot of persons in Trinidad, their income fluctuates over a period of time, you know. There are persons who are self-employed, persons whose income for months on end would be practically nothing, and then there are peak periods time depending on how they are engaged and how they make their money, what business they are engaged as self-employed persons. There would be peak periods of time.

**9.25 p.m.**

But maybe, at some point in time it would be worthwhile considering semi-annual or even quarterly payments so that it provides some flexibility for those whose income fluctuates throughout the year. And that is something that I would just propose for consideration by the hon. Minister of Finance.

So, from all what I have said, we can see or at least I can see that property tax systems can be complex to administer, it requires assessments of property

values, exemptions and appeal processes. And this complexity can result in high costs, administrative costs for both taxpayers and government agencies. And in the situation that we are in with regard to the high level of mistrust, you know, the more that we can minimize, you know, these high costs of implementation, or we can balance, bring about a balance between the Government and the taxpayers, I think it would go a long way in alleviating the perceptions that are there.

Now, the hon. Minister of Finance and others speakers did speak about the property tax being given to local government bodies, to perform, provide services to the public. I think roads, and drainage, and all of these things. But one of the things that I would like to note and I think it is necessary to note, that the Government is undertaking the implementation of property tax, on the basis that the collection of the taxes, the monies would go without any deductions whatsoever, to the regional corporations. But at the same time, I cannot help but think, you know, whether the monies are going into an efficient, productive local government system.

Now, I do know that the local government reform Bill that was passed, when implemented, even not fully, but when implemented to a certain degree is going to result or should result in an improved local government system. But here we are, attempting to do two things at the same time, putting the money into the system of local government, giving them the money but at the same time, the regional corporations have been charged with the responsibility, and it is quite a large responsibility, it is quite a large scope of reform that is envisaged by the local government reform Bill, they are also charged at the same time with the responsibility to bring about local government reform. And where do both approaches—where do both approaches meet in such an approach? And, you know, I have my doubts and of course, maybe if it was considered necessary or

important, maybe those concerns could be addressed at some point in time because to me money is being allocated to the respective regional corporations coming from property tax, it is not for the reform of the system. But I would remember under the for the budget of this year, allocations were made for local government reform. And I do remember in my contribution to the budget debate, that I was concerned about the quantum of monies allocated to the respective corporations to bring about local government reform. Because at that time, I felt that the monies were minuscule compared to the range of reform that had to be implemented.

So the concern remains about the efficiency of the regional corporations to handle, because I tell you, from the time people start paying this property tax, and a pothole in front of their house is not fixed, it is pressure. Right? And whether or not the regional corporation has been resourced, has been reorganized, the training has been there, you know, the right personnel has been hired and all of those factors to spend that money efficiently, whether that is going to happen within the time period as well to coincide with the money, the property taxes, as I said, I have some concerns about that.

**Mr. Vice-President:** Senator, you have six more minutes.

**Sen. D. Teemal:** Right. And then in the six minutes I have remaining, Mr. Vice-President, just one of the cultural factors I would like to raise as well. I do not know how many of my fellow Senators have picked up that there are no longer exclusive, high-end property developments in Trinidad as before. Now, let me just clarify that, if there are misunderstandings. There are—

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

**Sen. D. Teemal:**—no, there are—

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

**Sen. D. Teemal:**—no, let me clarify, there are, but you know, there is a cultural shift in that professionals and those who make it big in business and all those things, have for the past years in Trinidad and Tobago, choosing to remain in the villages that they have been born, that they were born in—I myself was one included. And there is a growing tendency of persons not to migrate from the areas that they were born in, into high-end, exclusive developments, but to stay in the rural and semi rural areas, and still put up a \$6 million, and an \$8 million, and a \$10 million home, which is why in areas like Princes Town, areas like Tunapuna, areas like Chaguanas, you are going to find a \$6 million home and your neighbour has a shack. Right. And in such a case, you know, how is that challenge faced by those who are doing the valuation, where you have mixed developments, you know, neighbours, different types of properties, people staying within their villages that they were born into, and I am sure the Minister of Finance, I am hoping would be able to just explain that, you know, because I think that is causing a lot, not some, but it is causing a lot of concern as to whether—regarding the accuracy of the valuations.

And then finally, in the limited time I have remaining, I come to the question of the affirmative resolution. And Minister, hon. Minister, I ask the question genuinely, are you asking for too much too soon? Because based on all that is happening, and all of the comments we are getting, and all of the concerns, if in terms of moving from affirmative to negative, even though as the hon. Attorney General did outline, that there are still avenues of recourse under negative resolution, but to assure the public that, you know, we are not that the Government is not really steamrolling this thing through but listening to the concerns of persons, that reconsideration of this thing about the affirmative resolution should be considered. And rather than a blanket change from affirmative to negative,

whether or not a tiered system could be considered. Because we are dealing with levels of taxation here. A level of taxation, particularly in terms of property values, particularly for medium and high-end properties, should it go to 4, 5, 6, 7 per cent, whatever? It is going to have a serious impact on people.

And some may consider negative resolution to be, although it is workable, they may still consider it to be something that engenders distrust in what is trying to be done. So, whether or not consideration can be given to limiting yourself within that resolution and putting—maybe putting a limit to what could be done under negative resolution, so that if it goes beyond 3 per cent, then it is subjected to affirmative resolution of Parliament—or it was at three but—no, I am just throwing out the suggestion that consideration should be given to rather than a blanket thing, that some tier of the limit regarding levels of taxation should be introduced. Mr. Vice-President, I do thank you.

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

**Mr. Vice-President:** Sen. Richards.

**Sen. Dr. Paul Richards:** Thank you very much, Mr. Vice-President. If I were in my Hillview College debate days I would just say, “what he said”, and sit down, but that would be inappropriate, I cannot refer to the hon. Senator as “he” so—I endorse a lot of what Sen. Teemal has said and I will go through, fortunately, coming what I presume is the last speaker before the hon. Minister wraps up, I would have edited quite a bit of what I had planned to say. But some of it I think, needs to be put on the record.

The first thing I want to start by saying is I endorse and support like, Sen. Dillon-Remy, in principle, the reintroduction of the property tax. I think 14 years is a long time and I know a lot of conversation has gone into when is the right time and is this the right time. And there is a lot of debate about that but at some point,

the abeyance needs to be reintroduced for several different reasons. So in principle, I agree with the reintroduction of property tax, let me put that on the record. And it was always going to be a contentious reintroduction. And it has become, as we all have seen for very many different reasons, a political football, on both sides at different times, in different administrations. It is now officially a political football, which means there is a lot of information, and a lot of misinformation being propagated in the public space, and people are confused. Because everyone is exposed to social media and you get the accuracy and you get the inaccuracy. And if you do any search on social media, globally, you will see that more than 80 per cent of the information on social media is inaccurate information. That is a fact. So, people are being bombarded with all sorts of information, and all sorts of misinformation.

One of the things I think the Government may be under estimating is the validity of claims. And I will start with the issue of the valuation because I know quite a number of people covered that and I do not want to go into too much about it, because it has implications for the—even the moving from 3 to 2 per cent, in my humble opinion, because even if some of the claims or many of the claims—and I do not think it may be called an anomaly anymore. An anomaly is one or two cases, by definition. It is quite prevalent across many different sectors of society. It is not within the low socioeconomic group, it is not within the mid established, it is also within the high. It is across the board, it is across the country. So it speaks to some sort of validity or something that needs to be investigated, not with people who want to pay because I think for the most part, many people have made up their minds so it is coming and they are going to pay it. But even if there are issues that need to be clarified and rectified in some cases, because it needs to be rectified. Because any new exercise being done en masse, by human nature is going to have

some faults. Has an audit been done in the processes? Has the Ministry gone back and rechecked what people on the ground have done to make sure that they have done it properly or are they just taking carte blanche what the persons on the ground have taken into the official valuation office, for the professionals to assess and tabulate? Because as the old saying goes, if on the ground, there have been flaws, rubbish in rubbish out. They are using false information or inaccurately gathered information at some level. And I think some consideration is to be given because of the number of complaints and concerns that have been voiced across all sectors of society.

**9.40 p.m.**

It is not to be described as anomaly anymore. It cannot be an anomaly, it is too pervasive. And some of it, I will admit, I am sure it is mischief. Quite a bit of it must be mischief, but also there is quite a large cadre of that, that can be considered valid and needs to be investigated. Because even if—and I think it is admirable and commendable that the Government has listened and reduced it from three—or is aiming to reduce it from 3 to 2 per cent. If the initial valuation is wrong, even the 2 per cent of the number is wrong. So it is not much comfort if you are being—your total valuation is off, for whatever reason, and you are moving from 3 to 2 per cent.

So I think some measure of consideration needs to be given by the Government where that is concerned, and some sort of cross checks or rechecks needs to be done. I do not know if the hon. Minister of Finance can give us some clarity on if that is part of the process, given the fact that this is a new process after 14 years and some mistakes may have been made in some areas, given the concerns, even the Minister alluded to in his presentation, given his own situation.

One of the things, I think, we are also—there is a presumption in this

country that everyone's pain is the same in economic turmoil and post-COVID. It is interesting, I dug up some information on:

“Regional Corporations and Poverty”

—and this is since 2005, but I have a more recent one I will reference after, where—the source is: “Survey of Living Conditions, 2005”:

“...identified the regional corporations of Sangre Grande, Princes Town and Siparia with the highest internal rates of poverty”—that is—“(39.1 per cent, 30.0 per cent and 27.7 per cent respectively).”

Keep in mind, these are areas where the corporations are the ones who are supposed to collect the property tax. And if this data holds true for today, that is going to have a direct impact on those people's ability to pay property tax. Interestingly enough, that is 2005, 19, or so, years ago.

There is a newer reference that I can quote, and this has to do with people's ability—legitimate ability to pay the property tax, which is a projected poverty rate, post-COVID-19, from the 2020 report of the well-being of young people in the Eastern Caribbean. And Trinidad and Tobago is put at 17 per cent poverty rate for 20—post-COVID. It is in alignment with another study, which, in 2005, identified the survey of living conditions, 16.7 per cent total, which accounted for 1.2 per cent indigent and 15.5 per cent described as poor. All these are considerations people need to have.

Through you, Mr. Vice-President, the hon. Minister spoke about his own situation, where he indicated his tax is going to be about \$9,000, and we have to understand that not all men are created equal in society, as the old saying goes. Very possibly, \$9,000 for the hon. Minister of Finance may be an easier hit than \$200 for somebody in a different region. The quantum is more, but the effect, given your socio-economic status and your circumstances, may hit you harder at



\$200. We have to understand people are experiencing different things, at different levels in society. And I am not saying that there are not mechanisms put in place in the legislation to deal with persons who think they cannot pay or who want to petition for it through .

the Commissioner of Valuations or through the office, but there are issues with the potential obligation or option for deferral, in the cases of particularly persons who are on pension, older persons who—as we all grow older, the income levels are stagnant, your medical bills are increasing and your ability to now pay this after 14 years. If you are 70, think of your age and when this was stopped, and the systems you may have put in place, or not put in place to deal with this now. And yes, there is a deferral option, two years by two years until your demise and potentially handing down the property to someone else who will inherit it at that point and may be able to apply for an exemption—I think that is word used, “exemption”, or further deferral, given one’s economic circumstances.

But I really think one of the issues that has arisen here is presuming that a carte blanche approach was the way to go for different sectors in society, and I know it is a taxation, so it has to be equally distributed, but there is a big difference between equality and equity, in terms of the meaning of the word. So I think while I agree, as I said—that is why I started by saying, I agree with it in principle, I think many of the issues that have arisen, come about because people in different sectors in society, one, have legitimate concerns about the assessments of their property, and two, have legitimate issues with being able to actually pay this property tax, even if it is \$700, even if it is \$900, and I think that needs to be also considered.

One of the things, I think, the Government needs to consider also is some sort of mechanism to protect persons in rental situations. There was a rent

control—rent restriction Act at one point, I think it lapsed for several different reasons, but it provided a measure of protection for persons who were renting in the country, so that some unscrupulous landlords did exploit situations like this and exorbitantly increased the rents to pass on the cost of this now property tax that will be due once this is amended and we operationalize it to tenants, in particular single mothers who, in other jurisdictions, have been rendered homeless and houseless, and this is a real threat. So I think some sort of mechanism needs to be put in place to protect that particular group and vulnerable groups who may find themselves the victim of exorbitant increases in rent, over which the State presently has no control, and we need to be careful with that.

And finally—as I said, fortunately, I do not have to stay very long speaking—is the issue of—

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

**Sen. Dr. P. Richards:** Well, yes, I think you do not always have to be excessive in speaking time—the issue of—and I know it came up over and over and over again, but I think it is worth putting on the record—is the issue of deleting the word “affirmative” and substituting the word “negative”. It has come up several times. I think, if I am not mistaken, almost everyone mentioned it. And I think the hon. Attorney General, in his erudite manner, did a very good job of clarifying the option available under negative resolution, saying that when it is gazetted, one has 40 days—any Member of Parliament has 40 days to file, at which time either Chair can bring the Motion for debate. Well, if that is the—and one of the reasons given was the issue of time by the hon. Attorney General. I am paraphrasing here. I am not misrepresenting what the hon. Attorney General said.

My response to that is nothing that is in the interest of the people of Trinidad and Tobago is a waste of time, parliamentary time; nothing. And in the same way

that it may take two or three Sittings of either the Senate and/or the House to debate, as a default, affirmative action, it will take if a Member of Parliament brings it, after it is gazetted, under negative resolution.

And I think it will be a show of goodwill for the Government to reconsider this, especially in light of the fact that in one or two previous debates, the hon. Minister of Finance did some great work in researching and telling us about the application of affirmative versus negative resolution, which included—and I am paraphrasing here because I cannot remember all—the Minister affording onto himself significant powers, including taxation or significant criminal charges, et cetera, in those cases where significant powers—and I do think increasing taxation, particularly relating to something enshrined in our Constitution as property, is a significant power. And while, as I said before, it is admirable and commendable that the Government has reduced this by 33.3 per cent, in this instance, I can guarantee you on record today that it is not going to stay 2 per cent for the next five years.

**Hon. Senator:** It might go to one.

**Sen. Dr. P. Richards:** It might go to one, that will be pleasant, but it may also go to four or five, depending on what the situation is. And I do not think there is anything wrong or anything wasteful in spending parliamentary time, debating a Minister changing the regulations to increase the—or decrease, but I do not think the debate will be long for decrease—or increasing the level of percentage of property tax to residential property owners in Trinidad and Tobago because it is the significant power that the Minister is exercising. And I think parliamentary oversight is something that should be welcomed and encouraged, and I think the Government will only gain points for making such a move, even though, as I said before, that the hon. Attorney General has given us a very clear example of what

negative resolution options exist. I think that default of it being affirmative shows a level of commitment to the oversight powers of Parliament and in any case, it is going to more than likely be affirmed as part of the law. It is not going to take away from the Government's ability to have it done, but there will be some level of debate exercised either way in the Parliament of Trinidad and Tobago. With those few words, Mr. Vice-President, I thank you.

**9.50 pm**

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

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

**The Minister of Finance (Hon. Colm Imbert):** Thank you, very much, Mr. Vice President.

**Mr. Vice-President:** Hon Senators, this Sitting is now suspended. The Sitting will resume at 10.05.

**9.51 p.m.:** *Sitting suspended*

**10.05 p.m.:** *Sitting resumed.*

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

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

**Hon. C. Imbert:** Thank you very much, Mr. Vice-President. Mr. Vice-President, as I have indicated in this Senate before, I have quite a large group of dedicated public servants who summarize the points made by hon. Senators and also produce what they call counterpoints. Points that would clarify an issue or would assist in coming up with a counter-argument to a point made. And the most interesting email I received in this entire debate, was one regarding Sen. Gopeesingh's contribution, and it reads as follows:

Dear Minister,

Based on a review of Sen. Gopeesingh's contribution, there are no counter points—

**Hon. Senator:** [*Laughter*]

**Hon. C. Imbert:**—and no points require rebuttal.

A public servant actually wrote that. Let me repeat, there are no points that require rebuttal [*Laughter*] and I do not think I could have put it better myself.

**Hon. Senator:** “De man talk for 40 minutes.”

**Hon. C. Imbert:** I could not have put it better myself because it goes back to the whole point of this hysteria by the Opposition that this is an evil, wicked tax. The many attempts by Opposition Senators to say that they never had any intention of imposing any kind of land or property tax of any kind. How does one counter a point like that? It is a nonsense point.

**Sen. Dr. Browne:** Unworthy of counter.

**Hon. C. Imbert:** Because in our system, a Bill cannot be laid in the Parliament unless it is accompanied by a Cabinet decision. And a Bill does not get to Cabinet until it has been drafted by the Chief Parliamentary Council and then reviewed by the Legislation Review Committee, which then recommends to Cabinet that the Bill be approved for laying in Parliament.

And therefore, the 2011 Lands and Building Taxes Bill of the UNC would have been reviewed by Cabinet, reviewed by the LRC, reviewed by the Chief Parliamentary Council—

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

**Hon. C. Imbert:** —and approved by Cabinet in which Sen. Gopeesingh was a Member, to be laid in the Parliament. And in addition—

**Hon. Senator:** It was a big Cabinet.

**Hon. C. Imbert:** —yes, it was a very large Cabinet. In addition, that Bill, any Bill that is laid on the Desk of the Senate or the House of Representatives represents official government policy because it is based on a Cabinet decision.

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

**Hon. C. Imbert:** So it is a nonsense point for Members to try to disown an official Cabinet approved Bill laid by the UNC in this Parliament. Similarly, and I can speak from experience as Minister of Finance for quite a while, the national budget must be approved by Cabinet, and it is standard practice in this country, no matter which government is in power, that just prior to the delivery of the budget and the laying of the budget documents and so on and the announcement of the fiscal measures, there is a Cabinet meeting and all policy decisions of the Cabinet are discussed, debated and agreed to. And it is only then, that the Minister of Finance is authorized to come to the Parliament—

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

**Hon. C. Imbert:** —and deliver the budget statement in which the Minister of Finance announces official policy of the government. So that when Sen. Howai was talking about reintroducing a tax on land and buildings, he was not speaking autonomously, independently, it was not the Republic of Howai.

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

**Hon. C. Imbert:** It was an official Cabinet decision of the UNC Government. I mean, it is just nonsense points. I want to commend the Attorney General—

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

**Hon. C. Imbert:** —even with his damaged voice, in making that point. All of the points made by the Opposition were nonsense, and the one that disturbed me the most was Sen. Lutchmedial-Ramdial. There is not a single word that she uttered that was truthful. Not one, not one word uttered by Sen. Lutchmedial-Ramdial was

truthful. It was a tissue of untruths. I have never heard so many untruths uttered by any parliamentarian in my 32 years in this place.

**Hon. Senator:** I have never heard so many untruths.

**Dr. Browne:** “Yuh make ah record.”

**Hon. C. Imbert:** Ridiculous. But let me deal with some of the more egregious untruths, Mr. Vice President, so of the more egregious untruths.

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

**Hon. C. Imbert:** Mr. Vice-President, why are they grumbling? Why are they grumbling?

**Mr. Vice-President:** Senators, kindly allow Standing Order 51(1) (e) and (f) to be considered at this point and allow the Minister to summate in silence.

**Hon. C. Imbert:** You see, Mr. Vice-President, when you call them out, they “cyah” take it, they just “cyah” take it. One of the points that needs to be made is what is in section 27 of the Property Tax Act because they do not want you to know what is in that section. And section 27 of the Property Tax Act of 2009—and this section has been there since then, reads as follows:

“27. (1) Subject to subsection (2), any period of deferment specified in an authorization issued under section 23 shall determine on the death of the owner concerning and thereupon the tax in respect of which deferment was authorized, shall become immediately due and payable out of the estate of the deceased owner.”

So, this is all concerning an issue with where an impoverished person has qualified for the deferral of the tax or deferment as they call it here. And let us say the person lives for another 10 years, because one of the qualifications for a deferral of property tax is that you are in receipt of a senior citizens pension, which you get at the age of 65. And our average life expectancy is what, 72, 73, and 74? So let us

say on average a senior citizens pension recipient might live for about 10 years so you have about 10 years of accumulation of property tax it will be less in other cases in order to achieve the average. And what does section 27(2) say? This is the most important section because it puts paid to the untruths uttered by Members opposite and all of this nonsense they have gone on signs and billboards in their constituencies.

“27. (2) Where the board is satisfied having regard to the impoverished condition of the successor...”

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

**Hon. C. Imbert:** Mr. Vice-President, would you please speak to Sen. Mark and Sen. John, they are just mumbling and mumbling. I would like to speak in silence.

**Sen. Mark:** *[Inaudible]*

**Mr. Vice-President:** Sen. Mark, Sen. Mark. There is no reason to raise your voice.

**Sen. Mark:** *[Inaudible]* I am not complaining Sir.

**Mr. Vice President:** There is no reason to raise your voice at this stage, at this moment.

**Sen. Mark:** *[Inaudible]*

Mr. Vice-President: Very well. Senators, Senators, just allow the Minister to make his contribution and to summate this evening's procedures

**Hon. C. Imbert:** Thank you. 27. (2) Property Tax Act:

“(2) Where the Board”—and in this case, this is the Board of Inland Revenue—“is satisfied, having regard to the impoverished condition of the successors in title of the estate and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances that undue hardship to that successor in



title would otherwise ensue, the Board”—of Inland Revenue—“may recommend that the President”—in this case this would be the Cabinet—“authorize the total”—total—“or partial exemption of the tax payable up to the death of the deceased owner.”

**10.15 p.m.**

What this means is if the person who is in receipt of the senior citizens pension cannot pay the tax and they automatically qualify because that is one of the conditions mentioned in the law—that if you are in receipt of that, automatically you can apply and receive a deferral—when that property is passed on to the heirs of that person, if they can demonstrate that they are unable to pay the property tax for special circumstances, hardship, just simply unable to pay, they have no income, the Board of Inland Revenue may recommend to the President that the tax be wiped off, they do not have to pay, and that is an egregious untruth. The fact that that is not there, they keep pretending that that section is not in the law, they keep pretending, “ah tired hear” them say it, that when the property is inherited by someone, they will have to pay the accumulated tax whether they could pay it or not. That is simply untrue. Let me repeat. Let me repeat 27(2):

“Where the Board is satisfied, having regard to the impoverished condition of successors in title....”

And I go on:

“...the Board may recommend that the President authorise the total or partial exemption of the tax payable up to the death of the deceased owner.”

That takes care of that whole section of people who are afraid, because this debate is all about fear. It is all about fear. That Members of the Opposition are trying to frighten people.

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

**Hon. C. Imbert:** Trying to frighten elderly people. Trying to frighten impoverished people, that the Government will come and seize your property.

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

**Hon. C. Imbert:** Mr. Vice-President, would you stop them from mumbling, please?

**Mr. Vice-President:** Senators, allow the Minister—

**Sen. Mark:** [*Interruption*]

**Mr. Vice-President:** I am on my legs. You are not supposed to be speaking.

**Sen. Mark:** You heard him?

**Mr. Vice-President:** Silence please. Silence please.

**Sen. Mark:** [*Interruption*]

**Mr. Vice-President:** Silence please. We all had our opportunity to speak, allow the Minister to finish. Sen. Mark.

**Sen. Mark:** [*Interruption*]

**Mr. Vice-President:** Sen. Mark, kindly desist from the running commentary.

**Hon. C. Imbert:** Thank you very much. So this untruth perpetuated by the Opposition, that persons who inherit property, their property will be seized because you cannot pay the tax, the Government will come and snatch it. But they do not say that for 89 years, 89 years, that exact same principle was on our law books for 89 years. It is the exact same provision in the Lands and Buildings Taxes Act, the 1920 Lands and Buildings Taxes Act has the same provision, as does the 2011 UNC Lands and Buildings Taxes Bill, the same thing. The same thing.

**Sen. Dr. Gopeesingh:** But the quantum of money is much higher—[*Inaudible*]

**Dr. Browne:** Beyond salvage.

**Hon. C. Imbert:** Mr. Vice-President.

**Mr. Vice-President:** Sen. Gopeesingh. Sen. Gopeesingh. Doctor, kindly—

**Sen. Dr. Gopeesingh:** Mr. Vice-President— [*Inaudible*]

**Mr. Vice-President:** Kindly. Proceed, Minister.

**Hon. C. Imbert:** You know—

**Sen. Dr. Gopeesingh:** [*Interruption*]

**Dr. Browne:** “Nah, nah, nah.”

**Hon. C. Imbert:** Mr. Vice-President— [*Inaudible*]

**Mr. Vice-President:** Sen. Gopeesingh, you have been here long enough to know the procedures at this point.

**Hon. C. Imbert:** Mr. Vice-President, you know, he is just like a little spoilt child. Now, one has to ask oneself, if in the law there is a provision that the whole accumulated property tax can be waived if the person inherits the property can demonstrate hardship, if that is inside there, what is all this hysteria about on the Opposition Benches? What is it all about? What is the real concern about this property tax? Yes, there are persons who have been sufficiently disturbed and frightened by the Opposition’s untruths, so they are worried, that it is true but what is the real problem?

**Sen. Lyder:** “Doh” trust “de” PNM.

**Hon. C. Imbert:** Is it unexplained wealth? I have to ask that question, you know. Because when I look in the literature, one of the reasons why people are uncomfortable about property taxes is that they are very difficult to evade. Because when you have in this country, some persons may own 10 properties other people’s names.

**Hon. Senators:** “Hmmm.”

**Hon. C. Imbert:** It is called unjust enrichment. That is what it is called, and the problem with property tax is that you cannot hide it. You cannot hide property because it is right in front of your face. It is in front of you. Unlike cash that some

people might receive for rendering services which they will not declare to the Board of Inland Revenue so they only accept payments in cash, unlike that with certain groups of people, they accept cash and they do not report to the Board of Inland Revenue, you cannot hide a house.

**Hon. Senator:** No.

**Sen. Dr. Gopeesingh:** [*Interruption*]

**Hon. C. Imbert:** So that of the four—Mr. Vice-President, he is at it again. I ask you again.

**Sen. Gopee-Scoon:**—several properties.

**Hon. Senator:**—and Nakhid, you are out of time— [*Inaudible*]

**Hon. Senators:** “Ohhh.” [*Crosstalk*]

**Mr. Vice-President:** Senator, no one called anyone’s name at that point. Allow the Minister once again—

**Sen. Lyder:** [*Interruption*]

**Mr. Vice-President:** Sen. Lyder. Senators, on both sides, let us allow the Minister to summate in silence please.

**Hon. C. Imbert:** Thank you, Mr. Vice-President. I never accused Sen. Gopeesingh of taking cash for the services he renders and not reporting it to the Board of Inland Revenue. Me? I never did that.

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

**Hon. C. Imbert:** I never did that. But unlike some people—  
[*Sen. Dr. Gopeesingh stands*]

**Hon. C. Imbert:** What is he standing up for? What is he standing up for?

**Sen. Dr. Gopeesingh:** [*Interruption*]

**Sen. Lyder:** He is fostering wrong statements.

**Mr. Vice-President:** I will remind everyone when I am on my legs there is

supposed to be silence. Members on the other side, silence. Proceed.

**Hon. C. Imbert:** Thank you. So as I said, unlike cash you cannot hide a property, and in many countries the reason why people are uncomfortable about property tax is because they have to explain their wealth. They have to explain how they acquired all these properties.

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

**Hon. C. Imbert:** I have to ask myself, when I read the legislation and I see that there are provisions to relieve hardship on genuine hardship cases, it is there in the law. When I see that somebody who inherits a property, just the example that Sen. Teemal used that, you know, some people may inherit a valuable property, the tax may be high because the rental value is high, but because of their impoverished circumstances they cannot pay the tax. It is there. It says you apply for a waiver so you have that inside of there.

When I look at the rates of tax that this Bill will now introduce, the lowest end of the spectrum which is about 15 per cent of all properties based on the assessments done by the Valuation Division will pay \$324 a year, about \$26 a month. The next grouping which is another 26 per cent, will pay a maximum of \$648 a year, just over \$50 a month. The next grouping will pay a maximum of \$1,080 a year. What is that per month? Less than a \$100 a month. The next grouping will pay \$1,620 per year, about \$1,300 a month, and those groupings are as follows.

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

**Hon. C. Imbert:** Sorry, \$130 a month. Thank you for the correction. The first grouping that will pay \$324 a year or \$26 a month, that is an annual rental value of \$18,000 about \$1,500 a month. They will pay property tax of \$324 a year or \$26 and therefore it is difficult for me to reconcile a statement made that when one

looks at the range of things people have to pay for on a monthly basis, that \$26 is going to be the most burdensome thing that you will have to pay within your monthly expenditure. I cannot accept that. That is not a valid argument, that \$26 a month in property tax. That cannot be the thing that is going to be the last straw that breaks the camel's back within a monthly expenditure.

The next one is the range of \$18,000 to \$36,000 a year in terms of annual rental value or \$1,500 a month to \$3,000 a month, the tax is \$648 per year, \$52 a month. Again, I cannot accept that \$52 a month out of somebody whose property is worth \$3,000 a month for rental is going to be such a burden that they cannot pay it. I simply cannot accept that.

The other point I would like to make is a point made by Sen. Richards. I think Sen. Richards, with respect, you completely missed the point I was making. What I said is that when I work out my property tax, it is \$9,000 a year. It is based on an annual rental value of in excess of \$300,000 a year. Now, I may find that that might be too high, but from an ethical perspective since the Valuation Division reports to the Minister of Finance, it is ethically wrong as far as I am concerned to go and challenge the valuation and ask the Commissioner of Valuations who reports to me, to revisit my valuation. So whether it is high or it is low, from an ethical perspective I am not going to challenge it. It is not the quantum per se. It is the ethics of the thing. I just think it would be wrong of me to do that. That is the point I was making, I think I needed to correct that.

Now, with respect to all of the information that I have received from the Valuation Division, only 22 per cent of properties are going to have to pay property tax that exceeds \$1,620 a year. So 77.5 per cent of property owners in Trinidad and Tobago will pay \$1,620 or less, and as you go down the scale and you add up the numbers here, you get 60 per cent or more will be paying a \$1,000

or less and then 40 per cent or more will be paying \$648 and 15 per cent will be paying \$324 a year. If one looks at the entire principle of property tax, what is the point of it? It is to provide goods and services.

The other point I cannot agree with, everybody whether they have to pay \$9,000 a year or \$200 a year, demands the same services. They demand the same services. So the fella who pays \$10,000 and the fella who pays \$1,000 expects the same level of service from the regional corporation. He expects his road to be repaired. He expects his garbage to be collected. He expects the drains in his neighbourhood to be cleaned and so on, the same level of services, and that is why it is a progressive tax.

I heard somebody here say, it is a regressive tax. That is entirely untrue. The people who can afford more are being charged more for the same level of service from the regional corporation. It is a progressive tax. It is not regressive. Now that is basic common sense, that a progressive tax is as you—the more money you have, the more you pay in terms of taxation. Long ago in Trinidad and Tobago we used to have a sliding scale of taxes. I could remember that, back in the 70s when I just started to work. I think the top marginal tax rate was 70 per cent. So that as you got over a certain amount, I think I was earning \$2,000 a month in those days, as you cross over the \$1,800 a month or something, they hit you with a 70 per cent tax rate. So every dollar you earn, 70 cents went back to the tax man, and that is based on the fact that the more you earn, the more you pay, and property tax is exactly the same thing. The wealthier you are, the more tax you pay for the same service.

**Sen. Lutchmedial:** *[Interruption]*

**Hon. C. Imbert:** So the \$300 person is getting the same service as the \$9,000 person. Mr. Vice-President, not only are they mumbling, I just heard Sen.

Lutchmedial say, I am “dishonest”. I would ask you—I heard it. I would ask you to ask her to withdraw that.

**Sen. Nakhid:** [*Interruption*]

**Mr. Vice-President:** Sen. Nakhid. All Members, kindly refrain from running commentaries.

**Sen. Nakhid:** One of the worst things—

**Mr. Vice-President:** Sen. Nakhid, I am on my legs. Kindly observe silence, and kindly allow the Minister to finish his summation of the Bill today at hand.

**10.30 p.m.**

**Hon. C. Imbert:** Thank you very much. You see, Mr. Vice-President, because there is no truth in any of the contributions made by the UNC Bench—

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

**Hon. C. Imbert:**—when I deal with their untruths, that is how they respond. That is how they respond.

Let me deal with another untruth uttered by Sen. Lyder, who read out a section of the local government reform package of 2022, and this what Sen. Lyder read out in order to try to mislead Members of this place and also the wider public, that:

“Where estimates have been approved for use of a Corporation for a particular year and the Corporation is in receipt of sums collected from Property Taxes for use by the Corporation, the sum shall be off-set from releases due to the Corporation of that year.”

And Sen. Lyder pretended that that meant that when they collect the tax, they do not get additional money. Nonsense. Even in this year’s estimates, which is the first time that property tax has been put into the estimates, you have to appropriate it, it is revenue. So you have to put it into the estimates. So you put into the



estimates an additional sum for corporations, which represents the amount of property tax they will collect. But the Government will not give them that money because it speaks to the releases. The reason why the Government will not give them the property tax is because they are collecting themselves. It is simple.

It is the same thing with the Tobago House of Assembly. When we appropriate an amount for the Tobago House of Assembly every year, at the end of the year, we have to do a reconciliation, because normally all revenue comes back in the Consolidated Fund. But in Tobago, the Tobago House of Assembly can retain every tax that it collects, whether it is income tax, corporation tax, value added tax. So you appropriate, say, \$2.4 billion to the Tobago House of Assembly—we are just using numbers—for a particular fiscal year, but they will collect \$50 million in taxes, but you have appropriated \$2.4 billion, already taking that into account. So they do not get a release for the last \$50 billion because they have collected it, similarly with the local government corporation. So to answer Sen. Maharaj, yes, it is in addition to the money appropriated, the money to be sent to the corporations; yes. Because in your appropriation and the estimates, you add an extra element for the tax that they will collect.

All this piece of law that Sen. Lyder tried to mislead everybody with, speaks to releases. We do not release the money to them, in terms of the quantum of property tax because they have already collected it. Normally, when somebody collects tax, they have to send to the Consolidated Fund but the way this tax system is arranged, they keep it. So, yes, the property tax is in addition to the normal subvention to the corporations.

In terms of other points made, Sen. Teemal made two good points, one of which I think he came up with after discussion. I will deal with the first one. I have no objection to putting a limit on the level of tax that the Minister can

increase the tax to. That is in the Lands and Buildings Taxes Act. That has been there for 89 years. In the Lands and Buildings Taxes Act, although the Minister was giving the power to increase the tax, he could only do it up to 10 per cent. That is the limit inside there. So there is nothing wrong with a limit, there is a precedent there. I gave an undertaking, in the next Finance Bill, I will do that, I will amend the Property Tax Act. And this power of the Minister to simply increase the tax, there will be a cap put on it, just like there was in the Lands and Buildings Taxes Act.

But with respect to why we are saying negative resolution—and Sen. The Hon. Reginald Armour SC, the Attorney General—

**Hon. Senator:** Note-taker.

**Hon. C. Imbert:**—has made the point very eloquently as to the statutory underpinnings of negative resolution, but I would also like to, for the benefit of hon. Members in this Senate—what we are doing is not so outrageous that other countries do not do it, you know. In the Land Tax Act of Barbados, section 6(1) of this Act says:

“Tax shall be levied and paid at such rates as may be specified by the Minister by order, and different rates may be specified in respect of land used for different purposes.”

That is what Barbados does, there is no negative, there is no affirmative. The Minister just makes an order, and that is the end of that.

In Saint Lucia—and Sen. Thompson-Ahye referred to the property tax Act or the land tax Act of Saint Lucia. But I had to clarify that in Saint Lucia, the rate of tax is applied to the capital value of property, and the capital value of property can range between 20 to 30 times what the rental rate would be. So when you take the .25 per cent in Saint Lucia, that is on sale price, so that is really equivalent to a

rental tax rate of 5 per cent as much as 7 per cent, depending on the relationship between capital value and rental value. But in the Saint Lucia Act—and I am glad Sen. Thompson-Ahye brought it up—it reads as follows:

“(1) The Comptroller shall annually raise, levy, collect and pay into the Treasury a tax on all immovable property whether land or house—  
(a) situated anywhere in Saint Lucia;  
at such rates as are prescribed in Schedule 2.”

Very similar to us. Our rates are in our Schedule I.

“(2) The Minister may prescribe different rates of tax payable in respect of such immovable property situated in different parts of Saint Lucia according to—  
(a) whether the property is a residential property;  
(b) commercial property.”

And:

“(3) The Minister may by notice in the Gazette amend Schedule 2.”

So in the Saint Lucia, the Minister just publishes a notice, that is it, in the gazette, tax rate changed for property tax.

So what we are doing here is not so outlandish as it may appear. And if for 89 years, in our Lands and Building Taxes Act, the Minister had the ability to amend—increase the rate of tax up to 10 per cent by order, no intervention by Parliament whatsoever—and nobody ever objected to that. Not one Member in the UNC Opposition ever objected to that provision in the Land and Building Taxes Act. An irony of ironies, the 2011 Lands and Buildings Taxes Bill, introduced by the UNC in February of 2011, had the same clause in it, that Minister by order could increase the tax up to 10 per cent. They did not object to that then, they did

not object to it before 2009. For 89 years, every living person in this Senate, every person alive who has owned property—because you have to be 18 years old—has never objected to that provision in the Lands and Buildings Taxes Act.

I know these are different times and we have a very, very noisy Opposition, and we have people outside there who clearly, in my opinion, trying to frighten poor and elderly people. There are no two ways about it, there is a group outside there trying to frighten people. And when you look at it, what is really going on? It is the person who lives in a mansion, who wants to pay the same property tax as the little old man in the back of Belmont. So the fella who lives in the most upscale neighborhood in the country, he does want to pay \$9,000 or \$8,000 a year, he wants to pay \$90 a year. That is what going on. So persons in upscale neighborhoods, they do not agree with the progressive nature of property tax. That is what is happening. They do not agree with it. They do not agree that the wealthier you are, the more you should pay. They think that everybody should pay a small rate of property tax.

Another point made by the Attorney General is that this Bill before the House seeks to reduce the rate of property tax from 3 per cent to 2 per cent. It seeks to extend the time for making objections and valuations from one month to six months. It gives the Minister the power to extend the time for things like the imposition of penalties and interest. What is in this Bill that is abhorrent to Members of the UNC? A reduction in tax from 3 per cent to 2 per cent, they are opposed to that; an extension of time to make complaints about valuations, they are opposed to that; an extension of time to receive your tax notice, they are opposed to that; and extension of time for the imposition of penalties, they are opposed to that. It does not make any sense.

**10.40 p.m.**

The Bill before the House is not the Property Tax Act of 2009. It is an amendment Bill—

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

**Hon. C. Imbert:**—aimed to soften the impact of this property tax, the Members over there have made the point. You want to make sense, that is, like Sen. Teemal.

**Hon. Senator:** And Lyder.

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

**Hon. C. Imbert:** And you know, Mr. Vice-President, I have to go back to the fact that Sen. Lyder completely misrepresented that section of the local government reform legislative package. Completely, and banged the table and screamed as if he made a big point. Complete misrepresentation, complete falsification, complete fabrication, complete fiction, complete nonsense, but anyway let me go back to a sensible point made by Sen. Teemal. He made the point that perhaps we are trying to do too much too soon, and that is why we reduced the tax from three to two, to soften the impact. But how else are we going to get to a situation?

I heard somebody say, I think it was Sen. Teemal too—that, you know, when people pay their tax you better well fix your pothole in front of their house. Yes, that is the whole point of this, because part of this process is that in the new local government system citizens will now have more access to meetings of council when the legislation is fully proclaimed, residents of a particular municipality will now be able to attend meetings of council and be able to ask for accountability from the corporations as to why they did not fix the potholes in front “meh house because I just pay you property tax”. That is the whole point of all of this. It is not a single two-dimensional adjustment. It is three-dimensional, because in addition to providing a dedicated stream of income to the corporations

to deal with the perennial problem, that they say they do not have money to buy equipment, tools, materials. They just do not have money, that is what they say, for those things. They have money to pay salaries. They do not have money to buy equipment and tools and materials.

Now they are going to get it and you are going to ring-fence it so they cannot waste it on unproductive labour, and you are going to be able to demand accountability from local government corporations for the property taxes. They will have to account to you the citizens as to what they spent your property tax on. That is all in the local government reform system. What could be wrong with that? Nothing could be wrong with that. That is a progression towards developed country status. That is what happens in developed countries, people can go to a meeting of the city council, and they can make representation. That is what we need here in Trinidad and Tobago, and that is what this Bill is all about. So I simply believe there is more in the mortar than the pestle. There has got to be more. Why all this hysteria about a tax of \$324 or \$648 per year? Why? Why all this noise when the whole point is to give money to the corporations to fix and provide the same services that people say they are not getting.

In fact, I heard somebody say, “I am not getting water where ah living so why I must pay tax?” It is precisely because you are not getting water that you should pay the tax so that you will receive water trucking from the local government corporation, because they now will have a revenue stream to provide that service to—

**Sen. Lyder:** [*Inaudible*]—a billion.

**Hon. C. Imbert:** Mr. Vice-President.

**Mr. Vice-President:** Sen. Lyder and other Members we have seven more minutes remaining in the Minister of Finance's wind-up, anyone who breaks the Standing Orders, I am going to ask them to step out. Continue, Sir.

**Hon. C. Imbert:** [*Sighs*]—so let me go back to the issues raised by Sen. Teemal. I have given an undertaking that in the Finance Bill, the next one, we will put a limit on the amount the Minister could raise the tax to. Okay? And we will debate that because it will come to this place from the other place. In addition, the whole question of a support system, it is a bit of a unique concept of a support system to persons who may wish to challenge a valuation, the only parallel I can think of, is Legal Aid.

But, I am not—they are pushing an open door, because the only way you could challenge a valuation properly is if you get a private valuation from a private valuator. That is the only way you can properly challenge a valuation. So there is a cost involved, and people who are impoverished may not be able to get a private valuator to do a valuation for them, so there is tremendous merit in putting in a support system to assist people at the lowest end of the spectrum in terms of how to challenge a valuation.

The other measures that I would like to deal with, again the fiction about the absence of the valuation tribunal. The first port of call is the Commissioner of Valuations, when you want to challenge a valuation you do not go to the valuation tribunal, and I heard some one of the UNC Senators talking about what some other UNC MP said in the other place and he spoke so well. He spoke nonsense.

**Hon. Senator:** [*Laughter*]

**Hon. C. Imbert:** Because the law says that if you are uncomfortable with a valuation you must first ask the Commissioner of Valuations to revisit her valuation. You have to go to her first, and she could either reduce it, confirm it,

reject your thing, accept your complaint, whatever. It is after that, that the valuation tribunal kicks in.

And since the process of valuation, sending out valuations only occurred a couple months ago, the Commissioner of Valuations has 12 months to deal with it, and I can assure you they are not going to hustle this thing. Because if somebody objects, what are you going to do? Obviously, you are going to have to visit the place because the person is objecting, my house is not as big as you said it was, my house is not an executive property, it may not even be a standard property, it is a low level. Obviously, you have to go and visit, obviously, you have to go and measure the place and it will have to be done on a mutually agreed basis.

So the Commissioner of Valuations cannot within a week or two, reverse a valuation. It has to be done properly. While I accept that 12 months may be too long. This is what has been in the Property Tax Act for the last 15 years. I accept that too, and we need to look at that. Should the Commissioner of Valuations have as long as that to determine whether a complaint is justified or not, but the fact of the matter is there is no requirement for the valuation tribunal at this point in time. And I am satisfied based on everything that I know that a valuation tribunal will be appointed within the next month or so, which will still be eight or nine months before the complaints are sent to the valuation tribunal. So I needed to make that point.

The other untruth uttered by Sen. Lutchmedial-Ramdial, and I believe Sen. Lyder repeated the untruth, is that the field assessors were actually valuing properties. That is nonsense. That is illegal. Only a qualified valuation surveyor can value a property. That is what the law requires, it is an institute of surveyors. To become a registered surveyor, you have to have bachelor's degree in valuation surveying, and the training. Nobody with five O levels or CXC passes could value



your property. That is nonsense. It is a total untruth. The persons who have been coming to houses to examine them are simply doing measurements, and that is standard in any profession.

If an engineer, for example, is assessing the cost of work done by a contractor, he does not go and measure every yard of concrete himself, every bale of steel. No. He would have a technician or some kind of technical person will go and do the measurement and present the data to him and then uses his experience, his training and his knowledge, to assess the value of the work done. Similarly, the field assessors simply go out there, and measure the property and take a photograph so you could see the extent of the property, the size of the property, the age of the property. That is what they do. And then, they return to the office of the Commissioner of Valuation who is a Chartered Valuation Surveyor, by the way, and has several other Chartered Valuation Surveyors that work in her division, and they do the valuation.

So, this nonsense about untrained, unqualified persons doing the valuation is just another untruth being propagated by the UNC Opposition. There are so many untruths. If I have to answer every untruth uttered by Sen. Lutchmedial-Ramdial, I will have to be here for six hours. Six hours.

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

**Hon. C. Imbert:** Every single thing she said was untrue. Every single thing.

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

**Hon. C. Imbert:** Now I think I have covered every point. The fact is that impoverished people who inherit property can apply for a full waiver of accumulated tax. That deals with that point. The fact is that the persons who are visiting your homes are not valuers and they do not value your property. They are simply technicians who are doing measurements. The fact is that this Bill is

intended to help people. It is intended to reduce the burden. It is intended to soften the impact. It is intended to phase in. No serious person should argue with this Bill before the House. It is intended to help people.

And with respect to that whole question of affirmative and negative I give the commitment that in the Finance Act I will put a cap on the maximum amount of property tax that any Minister of Finance would be able to impose. With those words, I beg to move, Mr. Vice-President.

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

*Question put and agreed to.*

*Bill accordingly read a second time.*

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

**Hon. C. Imbert:** Thank you, Mr. Vice-President. In accordance with Standing Order 57(2), I beg to move that a Bill entitled an Act to amend the Property Tax Act, Chap. 76:04 not be committed to a committee of the whole Senate.

*Question put and agreed to.*

*Question put:* That the Bill be now read a third time.

**Sen. Mark:** No. Division.

**Sen. Mitchell:** Division for what?

**Sen. Mark:** Yes, a division.

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

**Sen. Mark:** No, we are entitled to a division.

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

**Sen. Mark:** We are Members. We are Members.

**Mr. Vice-President:** Proceed.

*The Senate voted:* Ayes16

Noes7

## AYES

Browne, Hon. Dr. A.  
Armour SC, Hon. R.  
Gopee-Scoon, Hon. P.  
Hosein, Hon. K.  
West, Hon. A.  
Mitchell, Hon. R.  
Cox, Hon. D.  
Bacchus, Hon H.  
Singh, Hon. A.  
Sagransingh-Sooklal, Hon. R.  
Sookhai, Hon, R.  
Lezama-Lee Singh, Mrs. L.  
Hislop, L  
Young, N.  
Bethelmy, Ms. Y.  
Vieira SC, A.

## NOES

Mark, W.  
John, Ms. J.  
Lutchmedial-Ramdial, Mrs. J.  
Nakhid, D.  
Lyder, D.  
Gopeesingh, Dr. T.  
Francis, H.

*The following Senators abstained:* Dr. P. Richards, Mr. D Teemal, Mrs. H. Thompson-Ahye, Dr. M. Dillon-Remy, Prof. G. Hutchinson, Dr. S. Patasar, and Ms. S. Maharaj.

**Mr. Vice-President:** Based on the results of the division the Bill has been passed. The amendment to the Bill has been passed.

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

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

**Mr. Vice-President:** Sen. Mark, I am on my legs. Based on the results—

**Sen. Mark:** [*Inaudible*]

**Mr. Vice-President:** Sen. Mark, we are in the process of a division that you asked for.

**Sen. Mark:** [*Inaudible*]

**Mr. Vice-President:** The results are 16 for, seven no—

**Hon. Imbert:** Seven?

**Hon. Senator:** Yes.

**Sen. Mark:** [*Inaudible*]

**Mr. Vice-President:** The results of the division are 16 for, seven no, and seven abstained. The Bill is passed.

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

**Sen. Mark:** [*Interruption*]

*Question agreed to.*

*Bill accordingly read the third time and passed.*

**10.55 p.m.**

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

## ADJOURNMENT

**The Minister of Foreign and CARICOM Affairs (Sen. The Hon. Dr. Amery**

**Browne):** Mr. Vice-President, I beg to move—

**Sen. Mark:** [*Inaudible*]

**Sen. The Hon. Dr. A. Browne:** You hearing that? Mr. Vice-President, I beg to move that this Senate do now adjourn to Tuesday, March 26, 2024, at 1.30p.m.

**Mr. Vice-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. Vieira SC.

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

**Sen. Mark:** Mr. Vice-President, may I advise that I had a matter to be raised and I am not pursuing it. So I just wanted to put that on the record.

**Sen. Randall:** You retreated. You have retreated it.

**Mr. Vice-President:** One matter to be raised on the Motion on the Adjournment. Sen. Vieira SC.

**Sen. Mark:** Randall, you are not an old slave master.

### **Preserve the Northern Range Protected Biodiversity**

#### **(Government to Implement Measures)**

**Sen. Anthony Vieira SC:** Thank you, Mr. Vice-President. Let me start with the observation that it is painful to see how our majestic hills are being destroyed, whether by fire, quarrying or development. Something needs to be done. Now, there are not many occasions when we can do something that can earn the gratitude of future generations, not one or two decades from now but centuries into the future. One such moment occurred on 13 April, 1776, when Soame Jenyns prevailed on the UK Parliament to preserve 18 miles of mountainous ridge on the island of Tobago:

“...for the purpose of attracting frequent showers of rain upon which the fertility of lands in these climates doth entirely depend.”

That action produced the Main Ridge Forest Reserve, one of the oldest protected areas in the world. Today, over 200 years later, we remain grateful for the foresight of those who saved an important habitat for native plants and animals in Tobago, now a popular sight for birdwatching and ecotourism.

Trinidad, while sharing similarities, has distinct differences in terms of vegetation, animal life and bird species. In Trinidad, the landscape includes lush rainforest, savannahs and wetlands. In particular, our Northern Range is known for its diverse flora and fauna, hosting a variety of animals, reptiles and birdlife, from deer to ocelots, monkeys, parrots, hawks, the oilbird and even the endangered piping guan. Today, I ask the Government to protect that precious biodiversity by making parts of the Northern Range a protected natural reserve.

I am aware that under the Environmental Management Act, there is provision for the designation of environmentally sensitive areas, but what I am asking for goes beyond the protection afforded under that Act. What I am asking for is preservation of parts of the Northern Range for the rest of time, to make certain parts of the Northern Range a sacred space. It is said that the climate crisis is the defining challenge of this time, and adapting to climate change will be humanity's biggest project ever. Saving virgin territory can serve as a natural buffer against climate change. Undisturbed landscapes absorb and store carbon, they help mitigate the impacts of climate change.

On the other hand, when we take nature out of nature, through quarrying, residential and commercial development, we reduce the capacity of that area to act as a carbon sink. Preserving parts of the Northern Range can guard against urban heat islands where built-up areas covered in materials like concrete, asphalt, rows of buildings amplify heat and raise temperatures on the island.

It cannot be stressed sufficiently that long-term sustainability requires trees and green spaces, but in this country, people cut down trees and destroy green spaces without a second thought. Our air quality has been significantly reduced because of reckless and indiscriminate bushfires. When we should be investing in revegetation projects to provide more green cover, we seem determined to move in the opposite direction, disrupting delicate balances, leading to the potential loss of forest, species and ecosystems in the process.

Leaving parts of the Northern Range untouched will help maintain soil retention and pollination, which are crucial for environmental health. It will maintain natural processes, like water purification, never forgetting that water is a precious resource requiring careful and jealous protection. Most importantly, preserving parts of the Northern Range will go a long way towards conserving biodiversity and maintaining a unique ecosystem.

We are blessed; we are blessed to live in a country with beautiful rainforest, savannahs and wetlands, and that should never be taken for granted. We have a duty to protect and to preserve this natural bounty, recognizing that we do not live separate and apart from nature, but we are a part of nature.

Happily, the measure I am proposing does not require reinvention of the wheel, as the renowned land surveyor, Mr. Ivan Laughlin, now in his 80s, he has, since age 17, systematically been mapping the Northern Range, from Toco in the east to Chaguaramas in the west. Having worked closely with communities in every village across the Northern Range and getting to understand the physical nature of land use, including how roads, drains and agriculture have impacted it, Mr. Laughlin can provide critical infrastructure—he can provide critical and comprehensive research spanning over half a century. I believe Mr. Laughlin's

concepts for conservation of the Northern Range and the importance of listening to communities in the surrounding areas should resonate with us.

In essence, he recognizes that preserving parts of the Northern Range can have a symbiotic effect in protecting the pristine nature and biodiversity we have left, whilst fostering a bright and hopeful future for those who live in the penumbra. Now, other environmentalist and stakeholders, such as the IAMovement and Canary also see great value in preserving parts of the Northern Range and support this unique opportunity for sustainable and regenerative action. But we need to act swiftly because if matters are left unchecked, substantial deterioration and loss can occur.

Significantly, Mr. Laughlin has identified three or four pristine intersections in the Northern Range between Grand Matelot and Blanchisseuse, and between Blanchisseuse and Maracas Bay, distinct areas with enormous opportunity. Critically, these areas are all on state lands and as such, there is little fear of anyone being disrupted.

So, in summary, my recommendations are as follows: first, let us delineate parts of the Northern Range as identified by Mr. Laughlin as worthy of protection. Using modern technology like drones and satellite mapping, we can carve out those areas in a plan and see how each section can be shaped. Secondly, let us consult with bordering communities, harnessing their traditional knowledge and integrating them as far as possible into the planning of the proposed reserves, especially as it is they who are most likely to suffer disruption and loss from ongoing development trends. Thirdly and most importantly, let us act swiftly and decisively as time is not on our side and we cannot afford to procrastinate.

Parliamentarians, as change managers, it falls to us to take the long view and



Preserve the Northern Range  
Protected Biodiversity  
Sen. Vieira SC (cont'd)

to foster a different type of thinking, one geared towards an economically, socially, environmentally and sustainable future. Too often we focus on the here and now, with little thought for the future. Proper land use requires having a sense of where we are today and what we want for our future. The natural environment and our future are crucial. Preserving a precious part of the present for the future should be a priority. I thank you.

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

**Mr. Vice-President:** Minister of Planning and Development.

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

**The Minister of Planning and Development (Hon. Penelope Beckles):** Thank you very much, Mr. Vice-President, and I wish to thank the hon. Sen. Anthony Vieira SC for piloting this Motion, and it is my pleasure to respond to same which makes reference to the need for the Government to implement legislative and policy measures to preserve this country's environmental biodiversity by making areas within the Northern Range protected nature reserves.

Mr. Vice-President, we all agree that Trinidad and Tobago is rich in biodiversity, with numerous species of flowering plants, mammals, amphibians, insects and fish. Although the review of the taxa in Trinidad and Tobago is far from complete, the country is known to support approximately 2,160 species of flowering plants, 110 of which are endemic; 433 species of birds; 100 mammals; 37 amphibians; and 93 reptiles, including 47 snakes.

Mr. Vice-President, this country, as Sen. Vieira indicated, is blessed with several types of natural forests, ranging from coastal lowlands, mangroves to mountain forests. Our biological resources are of great importance to all sectors of the society, mainly through agriculture, fishing, recreation, tourism and culture.

Preserve the Northern Range  
Protected Biodiversity  
Hon. P. Beckles (cont'd)

We are all aware that rural communities depend on a variety of wild flora and fauna for their existence through hunting, fishing, craft, tour guiding and other nature-based activities. Activities such as nature tours to the Caroni Bird Sanctuary, forest trails, marine turtles, nesting sites and coral reefs in Tobago, generate revenue for individuals and communities associated with these features.

Trinidad and Tobago's five terrestrial species of game animals also support a hunting industry that is worth hundreds of thousands of dollars annually. This country's wildlife, fauna and flora are also prized in the lucrative international pet, particularly tropical fish, reptiles and birds and horticultural markets. Biological resources are therefore a source of essential ecological goods and services and the Government is committed to ensuring the sustainable management and the long-term viability of these resources.

Mr. Vice-President, in relation to the Northern Range, which covers approximately 25 per cent of the landmass of the island of Trinidad and is an invaluable ecosystem, its benefits can be seen as environmental, economic and socio-cultural in nature. The Northern Range covers an area of approximately 128,000 hectares, comprised of a combination of both private and state-owned lands. Notably, within the state-owned portion of the Northern Range, approximately 18,165 hectares are currently designated as proclaimed forest reserves. This constitutes a noteworthy proportion of 36 forest reserves established across Trinidad and Tobago.

The Northern Range, which is characterized by its unique geology and slow features, currently hosts 10 proclaimed forest reserves and a total of 9,894 hectares of unproclaimed forest reserves. Specifically, the watershed areas of the Northern Range are the most significant contributors to the supply of fresh water to the

island of Trinidad. It assists in the control and alleviation of soil erosion and flood mitigation in the low-lying regions of the foothills of the range.

**11.10 p.m.**

It is invaluable as a habitat for plants and wildlife for the forest. It provides coastal protection and is of economic, social, cultural importance for the neighbouring communities of the people of Trinidad in general.

The rich biodiversity of the northern range, the interconnectedness with the surrounding communities, and the complexity of the issues to be considered in its management and protection underscores a need for protection that goes beyond solely ecological consideration. It emphasizes the need for a comprehensive science-based systematic approach to ecosystem management.

Mr. Vice-President, in so doing, we must seek therefore to find a right balance between human use and ecological integrity. There are challenges, however, in seeking to sustainably manage the current use and protection of the northern range. The pressures of urbanization; increased housing demands; the economic concerns of those who make their livelihood in the range; unauthorized activities; increased demands for recreational opportunities; habitat destruction through forest fires; lodging; an expansion of agriculture activities; as well as the over-exploitation of wildlife resources add to the challenges. Some species of wildlife hold economic value, as hunting game and others contribute to revenue generation through ecotourism activities. But there is also untapped economic potential in the northern range through scientific research, for example, due to the richness of the biodiversity.

From a policy perspective, with regard to measures to protect areas, such as the northern range, the National Protected Areas Policy, 2011, provides:

“...guidelines for the selection, designation and management of all PAs established for the conservation of national heritage in Trinidad and Tobago. This Policy recognised that these areas may contain features with significant cultural, spiritual/religious, historical...”—as well as—“...archaeological heritage value and will therefore require a specific management in collaboration with relevant stakeholders.

The Policy therefore recognizes that areas primarily designated for the management of cultural, spiritual/historical...”—as well as—“...archaeological heritage will be designated and management through the National Trust established under the National Heritage Trust Act...

The Policy...”—provides—“...guidance for the development of legislation that will enable Trinidad and Tobago to establish an appropriate administrative and institutional framework for the designation and management of a national system of...”—PAs.

A “PA” is defined in the policy as:

“...‘a geographically defined area of land, body of fresh water or sea, or combination of these, which is designated and managed through legal or other effective means...’”

And that would be to:

“• conserve biological diversity thereby maintaining genetic, species and ecosystem diversity, evolutionary and ecosystem patterns and processes;  
• maintain ecosystem goods and services and facilitate sustainable use; and  
• provide recreational, educational, cultural and spiritual/religious opportunities and facilitate the development of sustainable livelihoods.’

The purpose of this National Protected...Policy is to establish an appropriate

framework for the selection, legal designation and”—of course—  
“management of the national system of PAs. This includes elaboration of a  
classification system for the designation of a comprehensive and rationalised  
system of PAs, the establishment of effective institutional arrangements for  
management, development of mechanism for sustainable financing,  
identification of human resource capacity needs, resolution of policy  
conflicts,”—and of course—the development of enabling legislation...”

Mr. Vice-President:

“In designating and managing PAs,”—the policy states that—“Trinidad and  
Tobago will pursue three mutually reinforcing objectives:

1. to conserve the country’s national heritage...
2. to conserve the country’s cultural, spiritual/religious and historical  
heritage; and
- 3.”—of course—to optimize the contribution of PAs to sustainable  
livelihood and human well-being, including”—of course—  
“opportunities for resource mobilization, education and recreation.”

Based on the protected areas policy, a new national protected area system  
was developed and approved by Cabinet. Historically, the first was in 1982.  
There was limited success with the implementation of this plan. The overriding  
reasons for the inability to finalize the legislation was a lack of national  
consensus on key elements.

In order to address this concern and to obtain national consensus on the  
administrative framework for the forestry, protected areas and wildlife  
management, several new policies were approved: a new forest policy, a National  
Protected Areas Policy, and a National Wildlife Policy. Guided by these new

policies, enabling legislation, namely Forestry, Protected Areas and Wildlife Conservation Bill, that was drafted in 2014, it was also recognized that a recommendation contained in the 1982 systems plan was outdated and many of the 61 areas identified for inclusion in the protected areas were already degraded. In order for the new protected system to truly reflect the current national circumstance, subsequent work was undertaken through a GEF facility project which was entitled “Improving Forest and Protected Areas Management in Trinidad and Tobago”.

Cabinet, in February 2019, approved a new national protected areas plan, and this plan represents an update of the 1982 plan that I mentioned before. The 1980 national plan of protected areas systems plan used a gap analysis approach—

**Mr. Vice-President:** Minister, you have one more minute.

**Hon. P. Beckles:** Okay—and focused on the characteristics, and representation and resiliency that was recommended.

Mr. Vice-President, I would like to say that the number of protected areas in different categories of protected areas are two scientific reserves, eight special conservative reserves, 11 national parks, seven national landmarks, 49 habitats, and nine protected areas.

Mr. Vice-President, I would like to say that I support the call for the greater protection of our northern range and it is my view that this can be realized through the designation of the unproclaimed forest reserves as potential nature forest reserves or other categories of protection as identified under the national protected areas. Thank you, Mr. Vice-President.

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

*Question put and agreed to.*

Preserve the Northern Range  
Protected Biodiversity (cont'd)

2024.03.25

*Senate adjourned accordingly.*

*Adjourned at 11.18 p.m.*