THE TRINIDAD AND TOBAGO REVENUE AUTHORITY (REPEAL) BILL, 2025

An Act to repeal the Trinidad and Tobago Revenue Authority Act, 2021 (Act No. 17 of 2021)

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THE TRINIDAD AND TOBAGO REVENUE AUTHORITY

The Trinidad and Tobago Revenue Authority ("the TTRA") is a body corporate established under the Trinidad and Tobago Revenue Authority Act, 2021[1] ("the Act"), for the purpose of replacing and performing the functions of the **Inland Revenue Division** (IRD),[2] and the **Customs and Excise Division** (CED) of the Ministry of Finance,[3] in response to long-standing inefficiencies in the operations of both entities.

THE TRINIDAD AND TOBAGO REVENUE AUTHORITY ACT, 2021

The Act was passed in both Houses and was assented to on December 23, 2021. The Act requires proclamation by the President, however, to date, it has only received partial proclamation by Legal Notice No. 60 of 2022 (March 15, 2022),[4] and Legal Notice No. 105 of 2023 (April 24, 2023),[5] bringing only select provisions into force.

Section 6(1) of the Act assigns the following functions to the TTRA:

- (a) the assessment and collection of taxes under the revenue laws;
- (b) the administration of the revenue laws;
- (c) the enforcement of the revenue laws;
- (d) the enforcement of border control measures, subject to any other written law;
- (e) the provision of revenue collection services to any statutory or other body for the collection of public monies;
- (f) the facilitation of legitimate trade; and
- (g) advising the Government on matters relating to taxation.

To date, only **section 6(1)(g)** of the aforementioned section has been proclaimed.

Additionally, **section 14** the Act expressly provides for the staff of the TTRA to comprise both public officers, who fall under the purview of the Public Service Commission, and individuals employed directly by the TTRA. This was the subject of legal challenge in the

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[1] The Trinidad and Tobago Revenue Authority Act, 2021. Act No. 17 of 2021: https://www.ttparliament.org/wp-content/uploads/2022/01/a2021-17g.pdf.

[2] The following link provides information about the IRD: https://www.finance.gov.tt/divisions/the-inland-revenue-division/.

[3] The following link provides information about the CED: https://www.finance.gov.tt/divisions/customs-and-excise-division/.

[4] LN 60 of 2022: https://www.ttparliament.org/wp-content/uploads/2021/09/ln2022-060.pdf.

[5] LN 105 of 2023: https://laws.gov.tt/ttdll-web/revision/download/116664?type=amendment.

matter ***Terrisa Dhoray v Attorney General of Trinidad and Tobago [2024] UKPC***.[6]

Terrisa Dhoray v Attorney General of Trinidad and Tobago

In the matter of Terrisa Dhoray v Attorney General of Trinidad and Tobago, the Privy Council sought to determine whether the transfer of revenue functions from public officers to employees of the TTRA was unconstitutional.

The Privy Council held that Chapter 9 of the Constitution of the Republic of Trinidad and Tobago is designed to protect public officers from political interference by vesting appointments, transfers, and disciplinary control in independent Service Commissions. However, it does not require that all governmental functions be performed by public officers. The Privy Council found no express or implied provision in the Constitution that prohibits Parliament from transferring revenue functions to a statutory body. The Privy Council referred to section 74(3) of the Constitution and opined that where a function is no longer performed within the Government, but by an independent statutory body with adequate safeguards against political interference, the protections of Chapter 9 are no longer constitutionally required.

Having reviewed the structure of the TTRA, the Privy Council concluded that the necessary safeguards were in place and therefore, the Act did not contravene the Constitution.

THE TRINIDAD AND TOBAGO REVENUE AUTHORITY ACT (REPEAL) BILL, 2025

The **Trinidad and Tobago Revenue Authority (Repeal) Bill, 2025**, (“the Bill”), was introduced in the House of Representatives by the Honourable Davendranath Tancoo, Minister of Finance, on Friday June 13, 2025. Its key provision is contained in **Clause 3** which seeks to repeal the Trinidad and Tobago Revenue Authority Act, 2021. The repeal of the Act will remove the statutory basis for the establishment and operation of the TTRA. Consequently, the TTRA will cease to exist.

[6] https://www.jcpc.uk/cases/jcpc-2024-0051

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