



THE PARLIAMENT OF  
TRINIDAD AND TOBAGO

**BILL ESSENTIALS**

Date Introduced: 26 November, 2019

House: Senate

Minister: Minister of Finance

Senate Bill No: 11 of 2019

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

# BILL ESSENTIALS

BILL ESSENTIALS NO.30, 2019–2020

9 MARCH, 2020

## Trinidad and Tobago Revenue Authority Bill, 2019

### Contents

BACKGROUND .....	2
Joint Select Committee History .....	2
KEY FEATURES OF THE BILL .....	4
Application and Interpretation .....	4
Functions and Powers of the Board .....	5
Options available to Public Officers .....	6
Funds of the Authority .....	6
Power to Borrow .....	7
Power to Invest .....	7
Payment of public moneys into Exchequer Account/Application of Exchequer and Audit Act .....	7
Exemption from Central Tenders Board Act .....	8
Strategic and Operational Plans .....	8
Oath or Affirmation of Secrecy .....	8
Duty of Care and Indemnity .....	9
Savings .....	9
Consequential Amendments .....	9
COMPARATIVE LEGISLATION .....	10
REFERENCES .....	25



## BACKGROUND

1. The **Trinidad and Tobago Revenue Authority Bill, 2019**<sup>1</sup> (“the Bill”) was introduced in the Senate by the Minister of Finance on November 26, 2019. The Bill provides for the establishment of the Trinidad and Tobago Revenue Authority (“the Authority”) to replace the Board of Inland Revenue and the Customs and Excise Division.
2. The main objectives of the Bill are to:
  -  Provide for the establishment of the Authority;
  -  Provide for the functions and powers of the Authority;
  -  Provide for the establishment of a Board of Management of the Authority;
  -  Provide for the staffing of the Authority and various financial provisions for the funds of the Authority.
3. The Bill will come into force on such date as fixed by the President by Proclamation.
4. The Bill is inconsistent with **Sections 4** and **5** of the **Constitution of the Republic of Trinidad and Tobago** and would therefore be required to be passed by a special majority of three-fifths of the Members of each House.

### Joint Select Committee History

5. Pursuant to resolutions of the House of Representatives on Friday September 28, 2018 and the Senate on Friday, October 19, 2018, a Joint Select Committee was established to consider and report by December 31, 2018 on the **Trinidad and Tobago Revenue Authority Bill, 2018**.
6. The Committee held several meetings throughout the Third and Fourth Sessions of the Eleventh Parliament and presented several Interim Reports on the status of its considerations.
7. The Committee received written submissions from several key stakeholders, as well as members of the public, namely:
  -  The Inland Revenue Division, Ministry of Finance;
  -  The Customs and Excise Division, Ministry of Finance;
  -  The Central Bank of Trinidad and Tobago (CBTT);

---

<sup>1</sup> <http://www.ttparliament.org/legislations/b2019s11.pdf>

-  The Financial Intelligence Unit of Trinidad and Tobago (FIUTT);
-  The Customs Clerks and Customs Brokers Association of Trinidad and Tobago;
-  The Institute of Chartered Accountants of Trinidad and Tobago (ICATT);
-  National Union of Government and Federated Workers (NUGFW);
-  Service Commissions Department;
-  The American Chamber of Commerce;
-  The Couva/Point Lisas Chamber of Commerce;
-  The Energy Chamber of Trinidad and Tobago;
-  The Tobago House of Assembly;
-  University of the West Indies, Faculty of Social Sciences (Dr. Shelly-Ann Wilson);
- and
-  The Joint Trade Union Movement.

8. The Committee held several stakeholder consultations with several entities from the list above, in addition to:

-  the Public Service Association (PSA);
-  the Tobago House of Assembly (THA);
-  the Service Commissions Department; and
-  the National Trade Union Centre (NATUC).

9. The Committee completed its clause-by-clause examination of the Bill and directed that specific amendments be drafted.

10. In its Final Report of the Fourth Session of the Eleventh Parliament which was laid in the House of Representatives on May 13, 2019 and the Senate on May 15, 2019, the Committee recommended that the Parliament agree with its proposals for amendments to the Bill and further recommended that the Parliament consider and adopt the Bill, as amended.

11. On September 27, 2019, the **Trinidad and Tobago Revenue Authority Bill, 2018** was withdrawn from the House of Representatives. The present Bill which was introduced in the Senate on November 26, 2019 reflects the amendments that were proposed by the Joint Select Committee.

## KEY FEATURES OF THE BILL

### Application and Interpretation

12. **Clause 3** introduces definitions which are important for the interpretation of the Bill, inter alia:

“border control” means –

- (a) the regulation of exports and imports of goods from or into Trinidad and Tobago;
- (b) the regulation of conveyances and travellers entering or departing from Trinidad and Tobago; and
- (c) the patrolling, surveillance and protection of the borders of Trinidad and Tobago.

“Exchequer Account” has the meaning assigned to it by section 2 of the Exchequer and Audit Act.<sup>2</sup>

“public moneys” has the meaning assigned to it by section 2 of the Exchequer and Audit Act.<sup>3</sup>

13. **Clause 4** makes clear that this Act binds the State.

14. **Clause 5** provides for the establishment of the Trinidad and Tobago Revenue Authority.

15. **Clause 6** delineates the functions of the Authority which are:

-  the assessment and collection of taxes under the revenue laws;
-  the administration of the revenue laws;
-  the enforcement of the revenue laws;
-  the enforcement of border control measures subject to any other written law;
-  the provision of revenue collection services to any statutory or other body to collect public monies; and
-  the facilitation of legitimate trade.

16. **Clause 7** provides for the establishment and constitution of the Board of Management of the Authority. According to **Clause 7 (2)** the Board shall comprise nine (9) members including

<sup>2</sup> **Section 2** of the Exchequer and Audit Act Chap. 69:01 provides that “Exchequer Account” means the account provided for in section 12. Section 12 provides for the establishment of “the Exchequer Account” with such bank or banks as the Treasury shall from time to time determine. Section 13 further clarifies that the revenue paid into the Exchequer Account shall form the Consolidated Fund.

<sup>3</sup> **Section 2** of the Exchequer and Audit Act Chap.69:01 provides that “public moneys” include— (a) revenue; (b) any trust or other moneys held, whether temporarily or otherwise, by an officer in his official capacity either alone or jointly with any other person, whether an officer or not.

the Permanent Secretary of the Ministry with responsibility for Finance; a nominee from the Tobago House of Assembly; an attorney-at-law; and a chartered accountant.

17. **Clause 7 (3)** speaks to the eligibility requirements to be selected to the Board. Members shall:

-  have demonstrated the capacity to oversee, and have considerable experience in overseeing, the management of a large and diverse organization; and
-  have qualifications and experience in the area of tax or customs administration, corporate management or areas such as accounting, economics, law, business or other relevant fields.

18. **Clause 7(4)** outlines the grounds for which a Member may be disqualified from the Board. A Member is disqualified if he:

-  is not ordinarily resident in Trinidad and Tobago;
-  is a member of Parliament, the Tobago House of Assembly, or a municipal corporation;
-  is employed on a full-time basis as a public officer;
-  is an undischarged bankrupt or has compounded with his creditors;
-  has been convicted of an indictable offence or any offence involving dishonesty;
-  has, after being previously appointed as a member, been removed in accordance with this Act; or
-  has been certified by a registered medical practitioner to be medically unfit for duty.

## Functions and Powers of the Board

19. **Clause 8** of the Bill establishes the responsibility of the Board for formulating, approving and ensuring the implementation of management policies relating to:-

-  approval and review of the Authority's policy;
-  monitoring of the Authority's performance in carrying out its functions;
-  finances, real property and other assets/resources of the Authority, securing of contracts, procurement of goods and services and other administrative activities;
-  human resources including recruitment, remuneration, promotion, training and development, performance assessment, work conditions, discipline, termination of employment and superannuation benefits;
-  service standards and performance targets;
-  code of conduct for the Authority's employees;

-  strategic plan, budget and annual report of the Authority;
-  mandate for collective bargaining and approving collective agreements relating to the terms and conditions of employment of employees of the Authority;
-  probity in the use and allocation of resources;
-  principles of good corporate governance procedures and practice; and
-  internal audit of the Authority.

20. **Clause 8** also provides that in exercising such functions the Board shall not be responsible for the functions of the Authority and shall not:-

-  Provide specific directions to the Director General or other employee of the Authority relating to the functions of the Authority;
-  Have access to any information concerning an individual or other person, whether or not incorporated, which may be obtained by the Authority in carrying out its functions;
-  Have access to any documents or other information concerning legal proceedings instituted in the Authority's name to enforce any of the revenue laws or brought against the Authority relating to a function of the Director General under any of the revenue laws.

### Options available to Public Officers

21. **Clause 18** of the Bill provides that within three (3) months of the date of assent of this Bill, public service officers have the option to retire voluntarily from the Public Service, transfer to the Authority with the approval of the Public Service Commission or remain in the Public Service provided that an office commensurate with the office held by the officer in the Public Service is available.

### Funds of the Authority

22. **Clause 23** of the Bill establishes that the funds of the Authority would comprise:-

-  moneys which may be appropriated by Parliament for the Authority's purpose;
-  moneys paid to the Authority in the form of fees, fines, grants, rent, interest and other income derived from the investment of the Authority's funds or disposal of its property, with the Minister's approval;
-  moneys borrowed by the Authority under this Act.

23. **Clause 23** also provides that the Authority's funds would be kept in financial institutions which may be approved by the Minister.

24. Such funds of the authority shall also be applied in defraying expenditure such as:-

-  expenses incurred in carrying out the Authority's functions(Section 6);
-  remuneration, fees and allowances of members and for persons appointed to committees established by the Board;
-  emoluments, allowances, fees and superannuation benefits of the Authority's employees;
-  contributions to the pension fund (Section 19);
-  consultant fees;
-  capital and operating expenses including expenses incurred in the maintenance and insurance of the Authority's property;
-  making and maintenance of the Authority's investments;
-  other expenditure authorised by the Board in the discharging of the Authority's functions; and
-  any sum authorised for payment under a revenue law.

### Power to Borrow

25. **Clause 24** of the Bill establishes that the Authority may borrow sums required for meeting any of its obligations with the Minister's approval.
26. **Clause 24** also provides that the Minister may guarantee the payment of the principal and interest for any borrowing of the Authority, in such manner and on such conditions as deemed fit.

### Power to Invest

27. **Clause 25** of the Bill establishes that the Authority can invest such moneys in securities approved by the Minister which are not required to be expended in meeting any obligation or discharging any of the Authority's functions.

### Payment of public moneys into Exchequer Account/Application of Exchequer and Audit Act

28. **Clause 26** of the Bill expressly provides that all public moneys collected by the Director General under the revenue laws must be paid into the Exchequer Account at such times and in such manner as directed by the Minister.

29. **Clause 27** of the Bill establishes that the **Exchequer and Audit Act**<sup>4</sup> would apply to the Authority and the Director General shall be a receiver of revenues notwithstanding **section 2** of the **Exchequer and Audit Act**.

### Exemption from Central Tenders Board Act

30. **Clause 28** establishes that the Authority in pursuance of its functions is to be exempt from the **Central Tenders Board Act**<sup>5</sup>.
31. **Clause 28** also allows for the Board to make Rules in relation to the award of tenders and contracts, subject to the Minister's approval, which shall govern the conduct of the award of such contracts and tenders and related matters. However, until such Rules are made the Authority must follow the procedures as stipulated in the **Central Tenders Board Act**.
32. Such Rules shall be subject to negative resolution of Parliament and shall be available to any person on request and upon payment of the prescribed fee.

### Strategic and Operational Plans

33. **Clause 30** of the Bill stipulates that the Board shall prepare strategic and operational plans for the Authority. The strategic plan shall be for a period of not less than three (3) years and no more than five (5) years. The Board is mandated to submit the strategic plan to the Minister at least one (1) month before the beginning of the period to which it was made.
34. Additionally, the Clause prescribes that the Board shall prepare an operational plan for each financial year of the Authority and submit it to the Minister at least one (1) month before the beginning of the relevant financial year. The Minister shall cause a strategic plan or an operational plan to be laid in Parliament within three (3) months of receiving it.

### Oath or Affirmation of Secrecy

35. **Clause 36** of the Bill stipulates that before beginning his duties, a Member shall take an oath, or make an affirmation of secrecy that he will faithfully exercise the functions of his office and that he will not disclose any information received by him as a member, unless acting in accordance with the provisions of the Integrity in Public Life Act.
36. Further, the Clause provides that anyone who breaches the oath or affirmation of secrecy commits an offence and is liable on summary conviction to a fine of five hundred thousand dollars (\$500,000.00) and to imprisonment for five (5) years and is liable to have his contract of employment terminated.

---

<sup>4</sup> Chap. 69:01 - [https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\\_List/lawspdfs/69.01.pdf](https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.01.pdf)

<sup>5</sup> Chap. 71:91 - [https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\\_List/lawspdfs/71.91.pdf](https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/71.91.pdf)

## Duty of Care and Indemnity

37. Moreover, **Clause 38** provides that a member or employee of the Authority shall act honestly and in good faith and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. A member or employee of the Authority is not liable for breach of duty under this Clause where he relies, in good faith, on the report of the Auditor General, an accountant, attorney or other professional person.

## Savings

38. **Clause 39** of the Bill seeks to preserve any right or claim of any person against the Board of Inland Revenue or the Comptroller of Customs and Excise which existed immediately before the coming into force of the proposed Act. The Clause provides that the right shall be treated as subsisting against the Director General, in so far as that right relates to the duties of the Director General under any of the revenue laws.

39. Further, the Clause stipulates that any power, duty or function that was vested in the Chairman of the Board of Inland Revenue or the Comptroller of Customs and Excise by virtue of any written law or under a contract, lease or other document, shall be transferred to the Authority.

40. Finally, the Clause provides that any action, suit or other legal proceeding to which the Board of Inland Revenue or the Comptroller of Customs and Excise is a party that is pending in any court immediately before the coming into force of this Act, may, on the coming into force of this Act, be continued by, or against the Director General.

## Consequential Amendments

41. **Clause 40** provides for consequential amendments to any pieces of legislation. In any written law, the Chairman of the Board of Inland Revenue or the Comptroller of Customs and Excise, however referred to, shall be construed as a reference to the Director General. Moreover, the Board of Inland Revenue or the Customs and Excise Division, however referred to, shall be construed as a reference to the Authority.

42. Additionally, the Clause repeals section 3 of the **Income Tax Act** which provides for the establishment of the Board of Inland Revenue.

COMPARATIVE LEGISLATION

ESTABLISHMENT OF THE AUTHORITY

<p><b>TRINIDAD &amp; TOBAGO</b> Revenue Authority Bill, 2019</p>	<p><b>BARBADOS</b> Barbados Revenue Authority Act, 2014</p>	<p><b>GUYANA</b> Revenue Authority, Chap. 79:04</p>	<p><b>JAMAICA</b> The Tax Administration Jamaica Act, 2013</p>
<p>5. (1) There is established as a body corporate, an authority to be known as —“the Trinidad and Tobago Revenue Authority”.</p> <p>(2) The Authority shall be an agent of the State.</p>	<p>3. (1) There is established a body to be known as the Barbados Revenue Authority.</p> <p>(2) The Authority is a body corporate to which, subject to this Act, section 21 of the <i>Interpretation Act</i>, Cap. 1 applies.</p>	<p>9. There is hereby established the Revenue Authority which shall be a body corporate.</p>	<p>4. There is established, for the purposes of this Act, a body to be called Tax Administration Jamaica which shall be a body corporate to which section 28 of the <i>Interpretation Act</i> applies.</p>

FUNCTIONS OF THE AUTHORITY

<p><b>TRINIDAD &amp; TOBAGO</b> Revenue Authority Bill, 2019</p>	<p><b>BARBADOS</b> Barbados Revenue Authority Act, 2014</p>	<p><b>GUYANA</b> Revenue Authority, Chap. 79:04</p>	<p><b>JAMAICA</b> The Tax Administration Jamaica Act, 2013</p>
<p>6. (1) Subject to sections 8 and 14, the functions of the Authority are –</p> <p>(a) the assessment and collection of taxes under the revenue laws;</p> <p>(b) the administration of the revenue laws;</p>	<p>4(1) <b>The functions of the Authority are to:</b></p> <p>administer the specified enactments and in particular, to assess, collect and enforce the payment of taxes, duties, interest, penalties, fees and other</p>	<p>10. (1) The functions of the Authority are -</p> <p>(a) to assess, charge, levy and collect all revenue due to the Government under such laws as the Minister may, by order specify;</p>	<p>5.(1) Subject to the provisions of this Act and the revenue laws, the functions of the Authority are-</p> <p>(a) the administration and collection of domestic tax;</p> <p>(b) the collection of revenue, other than domestic tax, the collection of which is the responsibility of the</p>

<p>(c) the enforcement of the revenue laws;                  (d) the enforcement of border control measures subject to any other written law;                  (e) subject to subsection (2), the provision of revenue collection services to any statutory or other body to collect public monies; and                  (f) the facilitation of legitimate trade.</p> <p>(2) For the purposes of subsection (1)(e), a statutory or other body may, by way of Memorandum of Understanding, authorise the Authority to act as its agent with respect to the collection of public monies.</p>	<p>sums payable under the specified enactments;                  (a) advise the Government and other public authorities on matters relating to this Act and the specified enactments and generally, to taxation;                  (b) represent Barbados in respect of matters relating to taxation; and                  (c) do such other things as are necessary to give effect to this Act.</p> <p>(2) The Authority shall have power to do all things necessary or convenient to be done in connection with the performance of its functions.</p> <p>(3) The Authority shall, in the exercise of its functions pursuant to subsection (1), administer the specified enactments with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them into conformity with this Act.</p>	<p>(b) to ensure that Guyana’s best interests are adequately safeguarded in the negotiation of international taxation agreements;                  (c) to promote compliance with the written laws relating to revenue and create in the society full awareness of the obligations and rights of revenue payers;                  (d) to advise the Minister on all matters relating to revenue;                  (e) to perform such other functions in relation to revenue as the Minister may direct.</p> <p>(2) For the purpose of the discharge of its functions under this Act the Authority may, subject to the provisions of this Act, do anything and enter into any transaction which is necessary to ensure the proper performance of its functions and, without prejudice to the generality of the foregoing it will -</p>	<p>Commissioner General;                  (c) the administration and enforcement of laws relating to domestic tax;                  (d) the registration, audit and assessment of taxpayers;                  (e) the development and implementation of internal policies, systems and procedures to ensure proper implementation of the revenue laws;                  (f) the negotiation, administration and enforcement of international agreements relating to tax;                  (g) the promotion of public awareness of the importance of the efficient and effective collection of tax and its importance to national development;                  (h) to advise the Minister on matters of general policy in relation to the administration and collection of tax;                  and                  (i) the performance of such other functions relating to the administration and collection of tax and revenue other than tax as may be assigned to it by the Minister. or by or under this Act or any other enactment.</p> <p>(2) In performing the functions specified in subsection (1). the Authority may-</p>
---	--	--	---

	<p>(4) Where there is a conflict between this Act and any of the specified enactments, this Act prevails.</p>	<p>(a) develop and maintain systems, whether by computer or other means, for the collection, storage and retrieval of information relevant to the functions of the Authority;</p> <p>(b) establish and maintain legal services including employment of attorneys - at - law for prosecuting persons charged with offences against written laws relating to revenue or for any purpose connected with assessment and collection of revenue;</p> <p>(c) design and conduct training programme for revenue officers so as to upgrade their knowledge and skills;</p> <p>(d) establish and maintain public relations services;</p> <p>(e) establish and implement a written code of conduct for all employees of the Authority;</p> <p>(f) make arrangements for the inspection and internal audit of the operations and accounts of the Authority.</p>	<p>(a) provide legal services for the administration and enforcement of the revenue laws;</p> <p>(b) institute measures for the promotion of voluntary compliance with the revenue laws;</p> <p>(c) maintain taxpayer registries and databases for the better functioning of the tax system;</p> <p>(d) design and develop systems and procedures which allow for ease and convenience in the registration of taxpayers and the computation and payment of tax;</p> <p>(e) introduce cost recovery measures for services provided by or on behalf of the Authority;</p> <p>(f) establish procedures and develop, implement and monitor plans and programmes relating to the administration and collection of tax;</p> <p>(g) formulate standards, guidelines and codes of practice relating to the administration and collection of revenue and monitor compliance with such standards, guidelines and codes;</p> <p>(h) initiate, carry out or support, by financial means or otherwise, research which, in its opinion, is relevant to any of its functions;</p> <p>(i) conduct seminars and provide appropriate training programmes and</p>
--	---	---	--

			<p>consulting services and gather and disseminate information relating to the administration and collection of revenue; and</p> <p>(j) do anything or enter into any arrangement which, in the opinion of the Authority, is necessary to ensure the proper performance of its functions.</p> <p>(3) The Authority shall manage its human, material and financial resources in keeping with modern standards and practices of sound financial management and good corporate governance.</p>
--	--	--	--

**ESTABLISHMENT AND CONSTITUTION OF THE BOARD**

<b>TRINIDAD &amp; TOBAGO Revenue Authority Bill, 2019</b>	<b>BARBADOS Barbados Revenue Authority Act, 2014</b>	<b>GUYANA Revenue Authority, Chap. 79:04</b>	<b>JAMAICA The Tax Administration Jamaica Act, 2013</b>
<p><b>7.</b> (1) There is established a Board of Management of the Authority.</p> <p>(2) The Board shall be appointed by the Minister and shall comprise nine members as follows:</p> <p>(a) a Chairman;</p> <p>(b) a Vice-Chairman;</p>	<p><b>5.</b> (1) There shall be established a board, to be known as the Barbados Revenue Authority Board, which shall be responsible for the policy, organisation and administration of the Authority, and in particular for the appointment of staff to the Authority and the management thereof; the</p>	<p><b>11.</b> (1) There is hereby established the Governing Board of the Authority, which shall consist of the following members –</p> <p>(a) a Chairman appointed by the Minister;</p> <p>(b) the Commissioner - General;</p> <p>(c) the Governor of the Bank of Guyana or, in his</p>	<p><b>6.</b> (1) There is established, for the purposes of this Act, a Board of the Authority.</p> <p>(2) The provisions of the First Schedule shall have effect as to the constitution of the Board and otherwise in relation thereto.</p>

<p>(c) a Permanent Secretary of the Ministry;</p> <p>(d) the Director General who shall be an ex officio member of the Board;</p> <p>(e) a person nominated by the Tobago House of Assembly;</p> <p>(f) an Attorney-at-law;</p> <p>(g) a chartered or certified accountant; and</p> <p>(h) two other persons.</p> <p>(3) The members shall be selected from among persons who-</p> <p>(a) have demonstrated the capacity to oversee, and have considerable experience in overseeing, the management of a large and diverse organization; and</p> <p>(b) have qualifications and experience in the area of tax or customs administration, corporate management or areas such as accounting, economics, law, business or other relevant fields.</p> <p>(4) A person, other than the Permanent Secretary and the Director General appointed</p>	<p>management of the other resources and contracts of the Authority; the development of policies for the prudent and efficient management of the Authority; and the monitoring of the performance of the Authority in respect of the discharge of its functions.</p> <p>(2) The Second Schedule has effect with respect to the constitution of the Board and otherwise in relation thereto.</p>	<p>absence, such other representative from the Bank of Guyana as may be nominated by the Minister;</p> <p>(d) the Director of the Officer of Budget, Ministry of Finance, or in his absence, such other representative from the Ministry of Finance as may be nominated by the Minister;</p> <p>(e) two other persons with knowledge and experience in taxation, finance, commerce, economics, law or administration appointed by the Minister.</p> <p>(2) The appointment of the members and every change in the appointment shall be published in the Gazette.</p>	
--	---	--	--

<p>under subsection (2), is disqualified from appointment as a member, if he-</p> <ul style="list-style-type: none"> <li>(a) is not ordinarily resident in Trinidad and Tobago;</li> <li>(b) is a member of Parliament, the Tobago House of Assembly, or a municipal corporation;</li> <li>(c) is employed on a full-time basis as a public officer;</li> <li>(d) is an undischarged bankrupt or has compounded with his creditors;</li> <li>(e) has been convicted of an indictable offence or any offence involving dishonesty;</li> <li>(f) has, after being previously appointed as a member, been removed in accordance with this Act; or</li> <li>(g) has been certified by a registered medical practitioner to be medically unfit for duty.</li> </ul>			
--	--	--	--

**FUNCTIONS AND POWER OF THE BOARD**

<p><b>TRINIDAD &amp; TOBAGO</b> <b>Revenue Authority Bill, 2019</b></p>	<p><b>BARBADOS</b> <b>Barbados Revenue Authority Act, 2014</b></p>	<p><b>GUYANA</b> <b>Revenue Authority, Chap. 79:04</b></p>	<p><b>JAMAICA</b> <b>The Tax Administration Jamaica Act, 2013</b></p>
<p><b>8.</b> (1) Subject to subsection (2), the Board shall be responsible for formulating, approving and ensuring the implementation of management policies in relation to-</p> <p>(a) the approval and review of the policy of the Authority;</p> <p>(b) the monitoring of, the performance of, the Authority in the carrying out of its functions;</p> <p>(c) the finances, real property and other assets and resources of the Authority, the securing of contracts, the procurement of goods and services and other administrative activities;</p> <p>(d) human resources, including those related to recruitment, remuneration, promotion, training and development, performance assessment, conditions of work, discipline, termination</p>	<p><b>6.</b> (1) The Board may delegate such of its functions as it thinks expedient for the purpose of effectively transacting the business of the Board to the Chairman, a committee of the Board or the chief executive officer of the Authority.</p> <p>(2) A delegation of a function under subsection (1)(a) does not prevent the discharge by the Board of the function; and may, at any time, be revoked by the Board.</p>	<p><b>12.</b> (1) The Governing Board shall be responsible for –</p> <p>(a) subject to subsection (2) the approval and review of the policy of the Authority;</p> <p>(b) the monitoring of the performance of the Authority in carrying out its functions; and</p> <p>(c) the discipline and control of all members of staff of the Authority appointed under this Act.</p> <p>(2) The Minister may give to the Governing Board such general policy directives with respect to the carrying out of its functions under this Act as he considers necessary or expedient and the Board shall give effect to such directives, but only the Authority shall have power to give effect to such laws as the Minister may by</p>	<p><b>7.</b> (1) Subject to the provisions of this<sup>1</sup> Act, the Board is responsible for overseeing the general administration of the Authority.</p> <p>(2) The Board shall</p> <p>(a) ensure that the operations of the Authority are, where applicable, in conformity with</p> <p>(i) the Financial Administration and Audit Act and any Financial Instructions given under that Act;</p> <p>(ii) .the Public Bodies Management and Accountability Act;</p> <p>(iii) any other law relevant to the management of public bodies; and</p> <p>(iv) any directions given under section 14;</p> <p>(b) review, evaluate, approve and monitor the implementation by the Authority of its</p> <p>(i) corporate policies;</p> <p>(ii) operational, strategic and other corporate plans;</p> <p>(iii) annual budget proposals and submissions; and</p>

<p>of employment and superannuation benefits;                  (e) service standards and performance targets;                  (f) a code of conduct for the employees of the Authority;                  (g) the strategic plan, budget and annual report of the Authority;                  (h) the mandate for collective bargaining and approving collective agreements in relation to the terms and conditions of employment of persons employed by the Authority;                  (i) probity in the use and allocation of resources;                  (j) the principles of good corporate governance procedures and practice; and                  (k) the internal audit of the Authority.</p> <p>(2) In the exercise of its functions, the Board shall not be responsible for the functions of the Authority as specified in section 6 and shall not-</p> <p>(a) provide specific directions to the Director General or any</p>		<p>order specify under section 10(1).</p>	<p>(c) review, evaluate and approve the financial statements and major expenditure proposals of the Authority.                  (3) Subject to subsection (5), the Board may give directions to the Commissioner General with regard to the management of the Authority.</p> <p>(4) In the performance of its functions, the Board shall operate in a manner that maximizes the effective and efficient operation of the Authority.</p> <p>(5) The Board shall not</p> <p>(a) involve itself in matters relating to the administration and collection of domestic tax or the implementation of tax policy;                  (b) participate in the making of any decision regarding the affairs of any particular taxpayer or the enforcement of any revenue law in relation to any particular taxpayer; or                  (c) have access to any information regarding the income or affairs of any particular taxpayer.</p> <p>(6) Subject to the provisions of this Act, the Board</p> <p>(a) may establish policies on</p> <p>(i) human resource management, including a code of conduct and a</p>
--	--	---	--

<p>employee of the Authority with respect to the functions of the Authority;</p> <p>(b) have access to any information concerning an individual or other person, whether or not incorporated, which may be obtained by the Authority as a result of the functions of the Authority; or</p> <p>(c) have access to any documents or other information concerning-</p> <p>(i) legal actions instituted in the name of the Authority for the purpose of enforcing any of the revenue laws; or</p> <p>(ii) legal actions brought against the Authority in relation to a function of the Director General under any of the revenue laws.</p> <p>(3) The Minister may give to the Board such general policy directives with respect to the carrying out of its functions under this Act as he considers necessary or expedient and the Board shall give effect to such directives.</p>			<p>system of performance based evaluation;</p> <p>(ii) financial management;</p> <p>(iii) employee benefits;</p> <p>(iv) property management; and</p> <p>(v) enterprise risk management (other than risks associated with tax compliance);</p> <p>(b) shall approve annual, quarterly and other reports of the Authority which are required by this or any other enactment to be submitted to the Minister or to Parliament;</p> <p>(c) shall monitor the performance of the Authority in respect of its performance targets and service standards;</p> <p>(d) may request and receive from the Commissioner General, periodic or special reports in written or oral form, in respect of the management of the human, material and financial resources of the Authority; and the Commissioner General shall give effect to the request;</p> <p>(e) shall ensure, whether by way of meetings or otherwise, that the Minister and the Financial Secretary are kept abreast of matters. relating to the administration and management of the Authority, including any need for financial, human, technological and</p>
---	--	--	---

			other resource requirements necessary for the achievement of performance targets.
--	--	--	---

**OPTIONS AVAILABLE TO PUBLIC OFFICERS**

<b>TRINIDAD &amp; TOBAGO Revenue Authority Bill, 2019</b>	<b>BARBADOS Barbados Revenue Authority Act, 2014</b>	<b>GUYANA Revenue Authority, Chap. 79:04</b>	<b>JAMAICA The Tax Administration Jamaica Act, 2013</b>
<p><b>18.</b> (1) This section applies to an officer who, on the date of the coming into force of this Act-</p> <p>(a) holds a permanent appointment to; or</p> <p>(b) holds a temporary appointment to, and has served at least two continuous years in, an office in the Public Service on the establishment of the Inland Revenue Division or Customs and Excise Division.</p> <p>(2) A person to whom this section applies may, within three months of the coming into force of this Act, or within such extended period as the Minister may, by Order subject to negative resolution</p>	<p><b>10.</b> (1) Where a public officer is seconded to a post in the Authority from a pensionable office within the meaning of section 2 of the Pensions Act, Cap. 25, the period of service with the Authority, unless the Governor-General otherwise determines, counts for pension under that Act as if the officer had not been so seconded.</p> <p>(2) Where a public officer accepts employment with the Authority, the public officer shall</p> <p>(a) be employed on terms and conditions that are no less favourable than those enjoyed by a public officer of proximate rank or a public</p>	<p><b>6.</b> (1) Before the appointed date, the Government shall notify such of the employees of the Departments as it wishes to retain for the purpose of transfer to the Authority and such employees shall be engaged on terms and conditions in relation to their emoluments as may be agreed upon between the Authority and the person so employed and, which taken as a whole are no less favourable than those applicable to him immediately before that date and shall in respect of any person so employed be the successor of the Government with regard to</p>	<p><b>38.</b> (1) Subject to the provisions of this section, on the two offices under the former department shall be transferred on secondment to the services of the Authority for a period of six months or such longer period as the Board may, in special circumstances, determine.</p> <p>(2) During the period of secondment to the Authority pursuant to subsection (1) an officer shall be employed on such terms and conditions (as may be determined by the Board), being terms and conditions that are not less favourable than those enjoyed by such person in his substantive position, at the commencement date.</p> <p>(3) An officer who is transferred on secondment pursuant to subsection (1) may be deployed in the public service on or before the expiration of the period referred to in subsection (1) on terms and conditions that are not less favourable than those</p>

<p>of Parliament allow, exercise one of the following options:                  (a) voluntarily retire from the Public Service on terms and conditions agreed between him or his appropriate recognized association and the Chief Personnel Officer;                  (b) transfer to the Authority with the approval of the appropriate Service Commission on terms and conditions which, taken as a whole, are no less favourable than those enjoyed by him in the Public Service; or                  (c) remain in the Public Service provided that an office commensurate with the office held by him in the Public Service prior to the date of the coming into force of this Act, is available.</p>	<p>officer performing comparable duties; and                  (b) retain any right to pension, gratuity or other allowance for which he would have been eligible had he remained in the public service; and any such right is preserved.</p>	<p>his leave or superannuation rights or benefits whether accrued, earned, inchoate or contingent.</p> <p>(2) Employees not engaged under subsection (1) shall, before the appointed date, be notified to that effect by the Government and may be retained by the Government.</p>	<p>enjoyed by the officer in his substantive position or be retired on the ground that his substantive position has been abolished by virtue of this section.</p> <p><b>39.</b> All persons who, at the commencement date, held offices under the former department under a contractual arrangement, shall, from that date be deemed to continue to hold under the Authority the like or similar respective offices or employment, on the same or no less favourable terms as they held those or similar offices under the former department.</p>
--	--	--	---

**SAVINGS**

<p><b>TRINIDAD &amp; TOBAGO</b>                  Revenue Authority Bill, 2019</p>	<p><b>BARBADOS</b>                  Barbados Revenue Authority Act, 2014</p>	<p><b>GUYANA</b>                  Revenue Authority, Chap. 79:04</p>	<p><b>JAMAICA</b>                  The Tax Administration Jamaica Act, 2013</p>
---	--	--	---

<p><b>39.</b> (1) Subject to the provisions of this Act, any right of any person, including a right of appeal, subsisting against the Board of Inland Revenue or the Comptroller of Customs and Excise immediately before the coming into force of this Act shall, on the coming into force of this Act, be treated as subsisting against the Director General in so far as that right relates to the duties of the Director General under any of the revenue laws.</p> <p>(2) Any power, duty or function that, immediately before the coming into force of this Act, was vested in the Chairman of the Board of Inland Revenue or the Comptroller of Customs and Excise by virtue of any written law or under a contract, lease or other document, shall, on the coming into force of this Act, be transferred to the Authority.</p>	<p><b>36.</b> (1) Where, at the commencement of this Act, (a) a tribunal or another body or the Minister or another authority is in the process of hearing an appeal under any of the specified enactments, the tribunal or other body or the Minister or other authority shall continue to hear and determine the appeal; (b) an appeal under any of the specified enactments is awaiting hearing by a tribunal or another body or the Minister or another authority, the appeal shall be heard and determined by the Tribunal.</p> <p>(2) Subject to subsection (1), upon the commencement of this Act, a tribunal or similar body which was established under any of the specified enactments to hear appeals shall cease to exist.</p> <p>(3) For the avoidance of doubt, subsection (2) does</p>	<p><b>31.</b> Subject to the provisions of this Act, any right of any person, including a right of appeal, subsisting against the Commissioner of Inland Revenue, or the Comptroller of Customs immediately before the appointed date shall after such date be treated as subsisting against the Commissioner - General in so far as that right relates to the duties of the Commissioner - General under this Act.</p>	<p><b>37.</b> With effect from the commencement date, there shall be vested and transferred, respectively, in the Authority, any assets, rights and liabilities of the former department.</p> <p>(2) The Authority shall, in relation to any assets, rights and liabilities so transferred and vested, have every right, power, privilege, immunity or duty which immediately before the commencement date was capable of being enjoyed or performed by the former department.</p> <p>(3) All pending legal proceedings and claims which, before the commencement date, were to be enforced or brought by or against the former department shall be enforced, continued or brought by or against the Authority in the same manner as they would have been enforced, continued or brought before the commencement date.</p> <p>(4) On the commencement date (a) all references to the Commissioner General of Tax Administration Jamaica in the revenue laws or in any other enactment shall be construed as references to the Commissioner General appointed under this Act;</p>
--	---	---	--

<p>(3) Any action, suit or other legal proceeding to which the Board of Inland Revenue or the Comptroller of Customs and Excise is a party that is pending in any court immediately before the coming into force of this Act, may, on the coming into force of this Act, be continued by, or against the Director General.</p>	<p>not apply to the Relief Board established under the Land Tax Act, Cap. 78A.</p> <p><b>37.</b> Upon the commencement of this Act</p> <p>(a) all funds appropriated for the administration of any of the specified enactments shall vest, by virtue of this Act, in the Authority;</p> <p>(b) all rights, powers, privileges and authorities relating to the administration of any of the specified enactments, that immediately before the commencement of this Act were vested in and exercisable by the Crown, are vested in and exercisable by the Authority;</p> <p>(c) all liabilities incurred by the Crown in respect of the administration of any of the specified enactments and subsisting immediately before the commencement of this Act shall have effect as if they</p>		<p>(b) any reference to the revenue departments in the revenue laws or in any other enactment shall be deemed to include a reference to the Authority; and</p> <p>(c) except as provided in paragraph (a), any reference in the revenue laws or in any other enactment, to an officer of the revenue departments, shall be deemed to include a reference to an officer of the Authority.</p>
--	---	--	--

	<p>had been incurred by or on behalf of the Authority; and (d) without affecting paragraph (c), all contracts made by or on behalf of the Crown in respect of the administration of any of the specified enactments and subsisting immediately before the commencement of this Act shall be deemed to have been made by or on behalf of the Authority and shall be construed with such modifications and adaptations as may be necessary to give effect to them.</p> <p><b>38.</b> All civil proceedings commenced before the commencement of this Act in any court of competent jurisdiction by or against the Crown in connection with the administration of any of the specified enactments may be continued by or against the Authority; and the process in those</p>		
--	---	--	--

	proceedings may be amended accordingly.		
--	---	--	--

## REFERENCES

### KEY LEGISLATION



**Trinidad and Tobago Revenue Authority Bill, 2019**

<http://www.ttparliament.org/legislations/b2019s11.pdf>

### OTHER LEGISLATION



**Income Tax Act Chap. 75:01**

[https://rgd.legalaffairs.gov.tt/laws2/Alphabetical\\_List/lawspdfs/75.01.pdf](https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/75.01.pdf)



**Exchequer and Audit Act Chap. 69:01 -**

[https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\\_List/lawspdfs/69.01.pdf](https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/69.01.pdf)



**Central Tenders Board Act Chap. 71:91 -**

[https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical\\_List/lawspdfs/71.91.pdf](https://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/71.91.pdf)

### OTHER JURISDICTIONS

#### JAMAICA



**The Tax Administration Jamaica Act, 2013**

[https://japarliament.gov.jm/attachments/341\\_The%20Tax%20Administration%20Jamaica%20Act,%202013.pdf](https://japarliament.gov.jm/attachments/341_The%20Tax%20Administration%20Jamaica%20Act,%202013.pdf)

#### BARBADOS



**Barbados Revenue Authority Act, 2014**

[https://www.barbadosparliament.com/htmlarea/uploaded/File/Bills/2014/Barbados%20Revenue%20Authority%20Act,%202014%20\(2014-02-10\).pdf](https://www.barbadosparliament.com/htmlarea/uploaded/File/Bills/2014/Barbados%20Revenue%20Authority%20Act,%202014%20(2014-02-10).pdf)

#### GUYANA



**Revenue Authority, Chap. 79:04**

[https://www.gra.gov.gy/images/GRA\\_Docs/Taxes/revenue/ra\\_pl02\\_2004.pdf](https://www.gra.gov.gy/images/GRA_Docs/Taxes/revenue/ra_pl02_2004.pdf)



Legal Unit  
Parliament Secretariat  
Parliamentary Complex, Cabildo Building,  
No. 23-27 St. Vincent Street, Port-of-Spain

March 9, 2020

**Disclaimer:** Bills Essentials are prepared to support the work of the Members of the Parliament of Trinidad and Tobago and is not intended to address the specific circumstances of any particular individual. They are produced under time and resource constraints and aim to be available in time for debate in the Houses.

The views expressed in Bill Essentials do not reflect an official position of the Legal Unit, nor do they constitute professional legal advice. Bill Essentials reflect the relevant legislation as introduced and do not canvass subsequent amendments or developments. To determine the official status of the Bill or follow its progress click here:

<http://www.ttparliament.org/publications.php?mid=28&id=880>