

**HOUSE OF REPRESENTATIVES***Friday, November 30, 2018*

The House met at 1.30 p.m.

**PRAYERS**[MADAM SPEAKER *in the Chair*]**LEAVE OF ABSENCE**

**Madam Speaker:** Hon. Members, Mr. Esmond Forde, MP, Member for Tunapuna, has requested leave of absence from sittings of the House from November 26<sup>th</sup> to December 13<sup>th</sup>, 2018; Dr. Fuad Khan, MP, Member for Barataria/San Juan, has requested leave of absence from sittings of the House from November 29<sup>th</sup> to December 9<sup>th</sup>, 2018; and the hon. Terrence Deyalsingh, MP, Member for St. Joseph, has requested leave of absence from today's sitting of the House. The leave which the Members—[*Interruption*]*—*the hon. Member Dr. Bodoë, Member for Fyzabad, has requested leave of absence from today's sitting of the House. The leave which the Members seek is granted.

**JOINT SELECT COMMITTEE****(APPOINTMENT OF MEMBERS TO COMMITTEE OF PRIVILEGES)**

**Madam Speaker:** Hon. Members, I wish to advise of temporary appointments of Members to the Committee of Privileges. [*Madam Speaker confers with the Clerk*]  
Hon. Members, I will defer this matter till later in the sitting.

**JOINT SELECT COMMITTEE****(CHANGE OF MEMBERSHIP)**

**Madam Speaker:** Hon. Members, I am also to advise of correspondence I have received from the President of the Senate dated November 28, 2018, which states

as follows:

“Dear Honourable Speaker,

Change of Membership to Joint Select Committees

I wish to inform you that at a sitting held on Tuesday, November 27, 2018 the Senate agreed to the following resolution:

*‘Be it resolved* that the Senate agree to the following appointments to the Joint Select Committees:

- Mr. Garvin Simonette in lieu of Mr. Ronald Huggins, and Ms. Amrita Deonarine in lieu of Ms. Jennifer Raffoul on the Public Administration and Appropriations Committee;
- Ms. Charrise Seepersad in lieu of Ms. Melissa Ramkissoon on the Public Accounts Committee;
- Ms Amrita Deonarine in lieu of Mr. David Small on the Public Accounts (Enterprises) Committee.
- Mr. Deeroop Teemal in lieu Mr. Stephen Creese on the Joint Select Committee Land and Physical Infrastructure;
- Dr. Varma Deyalsingh in lieu of Mr. H. R. Ian Roach on the Joint Select Committee on Local Authorities, Services Commissions and Statutory Authorities (including the THA);
- Mr. Anthony Vieira in lieu of Mr. David Small, and Mr. Garvin Simonette in lieu of Mr. Ronald Huggins on the Joint Select Committee on State Enterprises;
- Mr. Deeroop Teemal in lieu of Mr. David Small on the Joint Select Committee on Energy Affairs;
- Mrs. Hazel Thompson-Ahye in lieu of Dr. Dhanayshar Mahabir on the

Joint Select Committee on Human Rights, Equality and Diversity;

- Dr. Varma Deyalsingh in lieu of Mr. H. R. Ian Roach on the Joint Select Committee on Government Assurances;
- Dr. Varma Deyalsingh in lieu of Ms. Melissa Ramkissoon on the Joint Select Committee on Gambling (Gaming & Betting) Control Bill, 2016;
- Mr. Anthony Vieira in lieu of Ms. Melissa Ramkissoon on the Joint Select Committee on Cybercrime Bill, 2017;
- Dr. Maria Dillon-Remy in lieu of Dr. Dhanayshar Mahabir on the Joint Select Committee on the Constitution (Amendment) (Tobago Self-Government) Bill, 2018;
- Ms. Charrise Seepersad in lieu of Mr. Stephen Creese on the Joint Select Committee on the Mutual Administrative Assistance in Tax Matters, Bill, 2018 and the Tax Information Exchange Agreements, Bill, 2018;
- Ms. Amrita Deonarine in lieu of Mr. Taurel Shrikissoon, and Mr. Deeroop Teemal in lieu of Ms. Jennifer Raffoul on the Joint Select Committee on the Trinidad and Tobago Revenue Authority, Bill 2018.
- Mr. Avinash Singh in lieu of Ms. Ayanna Lewis, and Dr. Maria Dillon-Remy in lieu of Mr. Taurel Shrikissoon on the Joint Select Committee on Parliamentary Broadcasting; and
- Dr. Maria Dillon-Remy in lieu of Dr. Dhanayshar Mahabir on the Joint Select Committee on Foreign Affairs.

Accordingly, I respectfully request that the House of Representatives be informed of these decisions at the earliest convenience please.

Yours respectfully,

**UNREVISED**

Christine Kangaloo,  
President of the Senate”

### **PAPERS LAID**

1. Report of the Auditor General of the Republic of Trinidad and Tobago on the Financial Statement of the Princes Town Regional Corporation for the year ended September 30, 2016. [*The Minister of Finance (Hon. Colm Imbert)*]
2. Report of the Auditor General of the Republic of Trinidad and Tobago on the Financial Statements of the Sangre Grande Regional Corporation for the year ended September 30, 2012. [*Hon. C. Imbert*]
3. Report of the Auditor General of the Republic of Trinidad and Tobago on the Financial Statements of Sangre Grande Regional Corporation for the year ended September 30, 2013. [*Hon. C. Imbert*]  
*Papers 1 to 3 to be referred to the Public Accounts Committee.*
4. Trinidad and Tobago Housing Development Corporation (Vesting) (Amendment to the First Schedule) (No. 3) Order, 2018. [*The Minister of Housing and Urban Development (Hon. Mervyn Dillon)*]

### **HOUSE SPECIAL SELECT COMMITTEE**

**(Presentation)**

#### **Income Tax (Amdt.) Bill, 2018**

**The Minister of Finance (Hon. Colm Imbert):** Thank you very much, Madam Speaker. I have the honour and pleasure to present:

Report of the Special Select Committee of the House of Representatives on the Income Tax (Amdt.) Bill, 2018

### **URGENT QUESTIONS**

**UNREVISED**

**Hand, Foot and Mouth Disease Outbreak  
(ASJA Boys' Primary School)**

**Dr. Tim Gopeesingh** (*Caroni East*): Thank you, Madam Speaker. To the Minister of Health, I do not know who it is, but—in light of recent reports of an outbreak of foot and mouth disease—or hand, foot and mouth disease at the ASJA Boys' Primary School, could the Minister state why there have been no public advisories and measures undertaken so far by the Ministry to address these reports?

**The Minister of Social Development and Family Services (Hon. Cherrie-Ann Crichlow-Cockburn)**: Thank you, Madam Speaker. Madam Speaker, I wish to advise that in response to alleged cases of hand, foot and mouth disease at the ASJA Primary School, San Fernando, a visit was conducted to the school by a combined health care team comprising members of the county medical officer of health office, Victoria; the San Fernando City Corporation public health department; and the South West Regional Health Authority, on Thursday 29<sup>th</sup> of November. They identified individuals complaining about gastroenteritis-like system, which included fever, nausea, vomiting and diarrhoea, but not hand, foot and mouth disease, as was reported. There were 42 individuals identified as having gastro-like symptoms from the Standard 1 and 2 classes, all of whom reported the symptoms were not severe and no one was hospitalized.

The city's public health department reported that the school and environs were clean and free of harbourage of mosquitoes and rodents. The school has been sanitized to rid it of potential microbiological pathogens. As a precautionary measure, students from the affected classes, and their siblings only, were advised to stay at home today, Friday the 30<sup>th</sup> of November. Sampling will be conducted to identify a potential microbiological cause for this episode. Classes are expected to

resume as normal on Monday the 3<sup>rd</sup> of December, 2018. As a result, there was no need for advisories in this matter. Thank you, Madam Speaker. [*Desk thumping*]

**Madam Speaker:** Supplemental, Member of Caroni East.

**Dr. Gopeesingh:** In view of your answer, what would you tell the hundreds of parents of these children who are undergoing widespread apprehension, fear and panic, knowing the issue of hand, foot and mouth disease possibly exists at the school?

**Madam Speaker:** I would not allow that as a supplemental question, having regard to the response.

**Dr. Gopeesingh:** Have you confirmed, can you confirm or deny whether there is an outbreak of hand, foot and mouth disease, or not?

**Madam Speaker:** Member for Caroni East, having regard to the question that was asked and the answer which was given, that does not arise as a supplemental question.

**Dr. Gopeesingh:** What do you intend to tell the parents of these children attending the school?

**Madam Speaker:** Member for Caroni East, I believe in the very comprehensive response which was given, that was also answered. Member for Couva South.

### **Former Employees of Petrotrin**

#### **(Rehiring of)**

**Mr. Rudranath Indarsingh** (*Couva South*): Thank you, Madam Speaker. [*Desk thumping*] To the Minister of Energy and Energy Industries: Given the decision of the Government to close down the operations of Petrotrin by November 30, 2018, could the Minister inform this House how many former employees of Petrotrin have been rehired at the Heritage Petroleum Company, Paria Fuel Trading Company and Guaracara Company?

**The Minister of Energy and Energy Industries (Sen. The Hon. Franklin Khan):** Thank you very much, Madam Speaker. Madam Speaker, with regard to Heritage, which is really now the core company, as of today we have hired 39 senior and middle managers; of that 39, 16 are former Petrotrin employees, and 23 are—well, former non-employees of Petrotrin. With regard to Paria Trading, we have employed three senior managers, two are former Petrotrin employees, and one is a non-employee of Petrotrin. With regard to Guaracara Refining Company Limited, nobody has been employed to date because that company will be the custodian of the refinery assets, and there will be very limited employment in that company. There would just be a custodian, and that employment will take place very shortly.

**Mr. Indarsingh:** Given the numbers that you have just presented to the House, Minister, could you provide this House with the categories of the numbers and under what terms and conditions they have been hired?

**Madam Speaker:** I am not too sure, the categories of the—

**Mr. Indarsingh:** He has indicated, Madam Speaker, that in one instance there are 39; so out of this 39, whether there are five in a particular skill set and so on. So, I am seeking the numbers in terms of the categories, and also under what terms and conditions?

**Sen. The Hon. F. Khan:** Madam Speaker, I am willing to supply the titles of the positions that they were employed under, but the terms and conditions I guess should be confidential to the employee. So in that regard, I can provide the first instance.

**Mr. Indarsingh:** Also, taking into consideration that the Prime Minister gave a commitment at a public meeting in Marabella that former employees of Petrotrin would become shareholders of these new entities, could you tell us how many of

these former employees are shareholders of the three new entities?

**Madam Speaker:** I would not allow that as a supplemental question. Member for Couva South.

**Petrotrin Employees Pension Plan  
(Receipt of Benefits Statements)**

**Mr. Rudranath Indarsingh** (*Couva South*): Thank you, Madam Speaker. To the Minister of Energy and Energy Industries: Given the decision of the Government to close down the operations of Petrotrin by the November 30, 2018, could the Minister inform this House as to whether employees who contributed to the Petrotrin Employees Pension Plan were all given benefits statements prior to the date of closure?

**The Minister of Energy and Energy Industries (Sen. The Hon. Franklin Khan):** Madam Speaker, individual benefits statements were issued to all employees prior to the closure date which is today.

**Mr. Indarsingh:** Could the Minister advise this House whether these benefits statements were audited?

**Sen. The Hon. F. Khan:** I am unable at this time to say so.

**Mr. Indarsingh:** Could the Minister also inform this House whether the retirees of the said pension plan were given audited benefits statements also?

**Sen. The Hon. F. Khan:** If the retirees were given audited statements, the plan is in effect. So all their benefits are already being paid to them.

**Securing of Petrotrin Refinery  
(Compliance with Environmental Standards)**

**Mr. David Lee** (*Pointe-a-Pierre*): Thank you, Madam Speaker. To the Minister of Energy and Energy Industries: Given that today is the last day—November 30<sup>th</sup>—of the operations at Petrotrin, could the Minister state whether all processes

required to secure the refinery as well as comply with environmental standards have been executed, in an effort to prevent any environmental or mechanical mishaps?

**The Minister of Energy and Energy Industries (Sen. The Hon. Franklin Khan):** Madam Speaker, I am pleased to announce that as we speak, all plants and processing plants at the Petrotrin refinery have been safely shut down in accordance with proper environmental practices. All hydrocarbons have been removed, and the entire processing plants have been placed under a nitrogen atmosphere, which is an inert atmosphere to save corrosion and fires and ignitions and what have you. So as we speak, the refinery has been closed, the steam plants have been down, and everything is safe, and as we go out now for an RFP for proposals for somebody to run the refinery.

**Mr. Lee:** Thank you, Madam Speaker. To the Minister of Energy and Energy Industries, supplemental. Could you state whether the environmental agency gave a certificate of clearance of what you just described as this shutdown and the process that you just described?

**Sen. The Hon. F. Khan:** These are routine operations, you do need a certificate of environmental clearance. But, obviously, all these activities were taken in consultation and under the supervision of the EMA.

**Dr. Lee:** Thank you, Madam Speaker. To the Minister: In your response to question No. 2, where you said there are no employees at Guaracara company which would be responsible for the refinery, given that there are no employees presently and the refinery is shut down now, what are the environmental issues that I envision could happen when they are no watchkeepers or individuals that would be ensuring that—

**Madam Speaker:** Question. What is the question?

**Dr. Lee:** The question is, given that there are no employees employed at the Guaracara Refinery that is responsible for the shutdown to the refinery going forward, what will happen for the environmental issues where there are no employees?

**Sen. The Hon. F. Khan:** Madam Speaker, there are no employees at present employed with Guaracara Refining. However, third-party service contracts have been awarded, so there is staff who are monitoring the refinery, supervising the refinery, doing maintenance work as we speak. And that contract, I could make it public. It was a public RFP, and it was won by Damos Limited.

**Police and Army Uniforms  
(Curtailing Criminal Use of)**

**Mrs. Vidia Gayadeen-Gopeesingh** (*Oropouche West*): Thank you. To the Minister of National Security: With regard to the use of police and army uniforms by criminals to commit serious crimes, most recently in the kidnapping of a UWI employee, could the Minister indicate how he intends to curtail the use of these uniforms by criminals?

**The Minister of National Security and Minister of Communications and Minister in the Office of the Prime Minister (Hon. Stuart Young):** Thank you very much, Madam Speaker. Madam Speaker, first of all, in the unfortunate incident with the kidnapping of someone at UWI this week, I would just like to put on record, it was not a police uniform used, it was a bulletproof vest that had a police emblem on it. They were not army uniforms used, but they were camouflage fatigues used.

Of course, the use of these items is of serious concern to the Government, and in particular the Ministry of National Security. We have been engaged in conversations with the Trinidad and Tobago Police Service as well as the defence

force, to ensure—ask them to put more measures in place, ensuring it is not legitimate police and defence force uniforms being used in the committal of these crimes. Unfortunately there have been a few incidents where this has taken place, and those who are detected are prosecuted.

**Mrs. Gayadeen-Gopeesingh:** Are there any known cases, Minister, in which these uniforms are either loaned out or borrowed by persons who commit these offences?

**Hon. S. Young:** The answer is, yes. In one of the recent kidnappings, and those persons are now behind bars. And as I am being reminded from my colleague at the back, it is a crime to utilize either the police uniforms or defence force uniforms.

**Mr. Ramadhar:** To the hon. Minister of National Security: Could you indicate if there have been further enhanced security measures put in place in and around the University of the West Indies?

**Madam Speaker:** I will not allow that based on the question asked. Member for Oropouche East.

**Dr. Moonilal:** Thank you very much. In light of the responses of the Minister, could the Minister indicate whether or not the Government may consider reviewing the law as it relates to penalties for persons in possession of those items and/or equipment that you identified earlier?

**Hon. S. Young:** As I had stated yesterday, Madam Speaker, we are currently—the Ministry of National Security is currently looking at the policy with respect to camouflage in particular, with respect to the use of police uniforms in an unauthorized manner. What I can foresee is the increase in the fines and penalties related to same.

### **Kidnapping of UWI Employee**

**(Implementation of Safety Measures)**

**Mrs. Vidia Gayadeen-Gopeesingh** (*Oropouche West*): To the Minister of National Security: With regard to the recent kidnapping of an employee of the University of the West Indies, St. Augustine Campus, could the Minister please indicate what measures will be implemented to ensure the safety of the staff and students at UWI?

**The Minister of National Security and Minister of Communications and Minister in the Office of the Prime Minister (Hon. Stuart Young)**: Thank you very much, Madam Speaker. Madam Speaker, as Members may be aware, the University of the West Indies campus and their premises are private. They have their own estate police in place. Obviously there are issues with respect to the security and the securing of persons on the premises. The Trinidad and Tobago Police Service has been leading the conversation with them, and in particular the Commissioner of Police is in direct contact with the university campus security personnel as well as the principal and others, and any support that can be given, the Ministry of National Security has asked that they do provide such support.

**Mr. Ramadhar**: To the hon. Minister of National Security: Has the mobile police post been removed from the campus?

**Hon. S. Young**: Thank you very much. Madam Speaker, I do not have the answer to that particular question.

**Madam Speaker**: Hon. Members, question time with respect to Urgent Questions is now spent. Leader of the House.

**ORAL ANSWERS TO QUESTIONS**

**The Minister of Planning and Development (Hon. Camille Robinson-Regis)**: Thank you very kindly, Madam Speaker. Madam Speaker, there are three questions for oral answer, all three will be answered. There are no questions for

written answer.

### **Clogged Drains**

#### **(Addressing Mosquito Problem)**

**Mrs. Vidia Gayadeen-Gopeesingh** (*Oropouche West*) Could the Minister of Rural Development and Local Government indicate whether any works have been initiated to address the issues of clogged drains and the incomplete construction of box drains that have resulted in the increased number of mosquitoes in the areas of Woodland and San Francique?

**The Minister of Planning and Development (Hon. Camille Robinson-Regis):**

Madam Speaker, on behalf of the Minister of Rural Development and Local Government. The Ministry the Rural Development and Local Government, through the regional corporations of Siparia and Penal/Debe, has not only initiated but maintained a comprehensive system of drainage, maintenance and management within their regions. With respect to the issue of clogged drains and watercourses, a coordinated programme is in place to clean, clear and desilt drains and watercourses in the San Francique and Woodland areas within the Siparia Regional Corporation.

It should be noted that within the last year several watercourses were cleaned, cleared and desilted, with a track excavator in seven identified areas. Drains were cleaned and cleared using manual labour in 13 areas of San Francique and Woodland; drainage construction works were done on box drains in five areas such as Centeno Branch Trace and Suekeran Trace, to name a few. The programme of drainage construction will continue in the present financial year 2018/2019 in five additional areas such as Bachoo Trace, Sookal Trace, amongst others. With respect to mosquito eradication, a comprehensive and coordinated exercise was undertaken within the last two months in several areas. This exercise

included source reduction programme, and this programme includes:

1. A public sensitization programme with property owners on the issue of environmental sanitation.
2. Truck-mounted, ultralow-volume spraying in Maria David Trace and Murray Trace.
3. Spraying using dynafogging unit at Murray Trace, Redhill Trace and Maria David Trace.

With respect to the drainage areas which fall under the purview of the Penal/Debe Regional Corporation, particularly the electoral district of La Fortune, it should be noted that the corporation conducts routine maintenance and cleaning of all drains, as well as conducts routine dynafogging and bulk-waste removal in these areas.

Extensive works by way of projects under the Development Programme have been undertaken in fiscal 2017/2018, which included the construction of box drains, box culverts and slipper drains, and road-paving projects. Additionally, Development Programme projects scheduled to be undertaken in fiscal 2018/2019 for the electoral district of La Fortune would involve road-paving works, construction of box drains, culverts and retaining walls. The details of which I can make available to Members. Thank you very much, Madam Speaker.

**Friendship Estate Agro-Park Development  
(Commencement of Work)**

- 4. Mrs. Vidia Gayadeen-Gopeesingh** (*Oropouche West*): Could the Minister of Agriculture, Land and Fisheries indicate whether work has commenced on the development of the Friendship Estate Agro-Park Development?

**The Minister of Agriculture, Land and Fisheries (Sen. The Hon. Clarence**

**Rambharat):** Madam Speaker, I thank my colleague for the question. But, Madam Speaker, the Ministry of Land and Fisheries has no involvement in a project called the Friendship Estate Agro-Park. Thank you.

**Mrs. Gayadeen-Gopeesingh:** Hon. Minister, but there is an allocation of \$10 million under the budget. So, under whose purview does that fall?

**Sen. The Hon. C. Rambharat:** Madam Speaker, the Ministry of Agriculture, Land and Fisheries has no involvement in a project called the Friendship Estate Agro-Park. Thank you.

### **Moruga Agro-Processing and Light Processing Park**

#### **(Details of Tender)**

**6. Mrs. Vidia Gayadeen-Gopeesingh** (*Oropouche West*): With regard to the proposed construction of the Moruga Agro-Processing and Light Processing Park could the Minister of Trade and Industry state:

- a) the publication date in the daily newspapers for requests to tender;
- b) the number of tender applications received; and
- c) the contractor selected?

**The Minister of Trade and Industry (Sen. The Hon. Paula Gopee-Scoon):** Thank you, Madam Speaker. The dates for publication in the daily newspapers for request to tender are as follows: December 17, 2017, in the *Newsday*; December 08, 2017, in the *Guardian* newspaper; December 09, 2017, in the *Express* newspaper; December 10, 2017, in the *Express*, in the *Guardian* and the *Newsday* newspapers. To part (b), 12 tender applications were received; and to (c), the selected contractor was Roscon Limited.

**Mrs. Gayadeen-Gopeesingh:** Hon. Minister, what criteria were used to select Roscon Limited?

**Sen. The Hon. P. Gopee-Scoon:** I am sorry I do not have that information in its

totality before me, but I can always supply it to you.

**Mrs. Gayadeen-Gopeesingh:** Hon. Minister, you would agree with me that you do have a process once there is an excess supply of any commodity. The question is, are there any crops produced in this country domestically that are in the excess supply to warrant an agro-processing unit at this point in time?

**Madam Speaker:** I am not going to allow that as a supplemental question. Member for Pointe-a-Pierre.

**Mr. Lee:** Thank you, Madam Speaker. To the Minister: Could you state what is the value of that contract that was awarded to Roscon Limited?

**Sen. The Hon. P. Gopee-Scoon:** Thank you. The value of the contract is \$77 million.

**2.00 p.m.**

## SPECIAL SELECT COMMITTEE REPORT

### Income Tax (Amdt.) Bill, 2018

#### (Adoption)

**The Minister of Finance (Hon. Colm Imbert):** Thank you very much, Madam Speaker. I beg to move the following Motion standing in my name. [*Crosstalk*]

**Madam Speaker:** Hon. Members, I am hearing some interference that is reaching me. I would ask Members, please, to observe Standing Order 53.

**Hon. C. Imbert:** Thank you, Madam Speaker.

*Be it resolved* that this House adopt the Report of the Special Select Committee of the House of Representatives on the Income Tax (Amdt. ) Bill, 2018.

**Mrs. Persad-Bissessar SC:** Madam Speaker, on a point of order, please. 36(1)(c) of the Standing Orders.

**Madam Speaker:** Hon. Member for Siparia, I overrule the objection. This matter

was given a time limit for today in the last hearing.

**Mrs. Persad-Bissessar SC:** Sure. The matter was given a time limit with respect to receiving the report of the Committee. What we are now dealing with is the debate on that report which 36(1)(c) makes very clear that at least one day's notice on a Government's Motion must be given. [*Desk thumping*] So the report, yes agreed, the report is to have come back but we are not just dealing with the laying of the report now, we are dealing with a Motion to debate that report.

**Madam Speaker:** Leader of the House.

**Mrs. Robinson-Regis:** Thank you very kindly, Madam Speaker. Madam Speaker, 36(1)(c) is clear that there should be one day's notice. You would recall that on the adjournment last Friday, I indicated quite clearly that we will send this matter to the select committee and on the 30<sup>th</sup>, which is the day we adjourned to at 1.30, we would proceed to debate this matter to a vote. [*Crosstalk*] We said that and in any event, that the House regulates its own business but, Madam Speaker, that is clearly what I said when I adjourned the House. So there was seven days' notice. There was seven days' notice.

**Mrs. Persad-Bissessar SC:** There was no report at that point in time. [*Desk thumping*] We received a 96-page report at about midnight last night. The Standing Order is very clear. It was 12.49 a.m. 36(1)(c) is the Standing Order. It is in our respectful view to proceed with that debate without the requisite notice. It is in breach of the Standing Order 36(1)(c). [*Desk thumping and crosstalk*]

**Madam Speaker:** Hon. Members, I am certain that the *Hansard* would support the point that when the matter was adjourned last Friday, what was indicated was that the matter would be debated today. So the only sense that could mean is that the report which was—

**Mrs. Persad-Bissessar SC:** Which report? It was non-existent.

**Madam Speaker:** The report was non-existent but the House resolved that it would go to a special select committee which would report by today and the debate would have taken place today. Okay? Notice was given to all of us. Please proceed.

**Hon. C. Imbert:** Thank you, Madam Speaker. [*Crosstalk*] At the last— [*Continuous crosstalk*] Madam Speaker, there is a lot of noise. It is difficult to talk.

**Madam Speaker:** Please proceed, Member for Diego Martin North/East.

**Hon. C. Imbert:** And it is on both sides and that is not a joke either. So, Madam Speaker, on the last occasion, at a sitting held on Friday the 23<sup>rd</sup> of November, 2018, a special select committee was established by the House of Representatives to consider and report on the Income Tax (Amdt.) Bill, 2018. The mandate of the Committee was to consider and report on a Bill entitled the Income Tax (Amdt.) Bill, 2018 and to report by Friday 30, 2018. [*Crosstalk*] And may I make the point, Madam Speaker, I am being disturbed. Madam Speaker, I am being disturbed.

**Madam Speaker:** All Members will be entitled to join in the debate and make their contribution at the proper time. Member for Diego Martin North/East.

**Hon. C. Imbert:** Thank you very much, Madam Speaker. For the record, a committee can only report to the House. A committee cannot do anything else. It is the House that resolves to debate a matter, a committee cannot do that. So that the mandate of this Committee was to consider and report on the Bill and to report to the House by Friday November 30, 2018. The House itself was notified last week that when this report arrived here today, this would be debated. [*Crosstalk*] Madam Speaker, I need to move on now despite the fact that I am being disturbed by Siparia and Naparima.

At the first meeting on Monday 26<sup>th</sup>, because we moved with despatch, Madam Speaker, so the Committee was established on Friday last and on Monday, the Committee had its first procedural meeting and I was elected as Chairman in accordance with the Standing Orders of the House. The Committee had two meetings. We had a meeting on the 26<sup>th</sup> of November, last week Monday, and we had a meeting on Wednesday the 28<sup>th</sup>. On 28<sup>th</sup> of November, Madam Speaker, after our in-camera meeting, we had a live hearing on Channel 11, that is the Parliament television channel, and on the television radio station, 105.5 and it was also broadcasted live on ParlView, the Parliament's YouTube channel. So that the hearing that we had was live on television, on radio and on social media.

The Committee, like all committees, had the power to send for persons, papers and records; to report to the House; to appoint advisors, et cetera. At that hearing, Madam Speaker, we had representations made by a number of important stakeholders who have a critical and keen interest in the passage of this legislation. These included His Excellency Arend Biesebroek, the Ambassador of the delegation of the European Union to Trinidad and Tobago, and his participation in the hearing was very important because we find ourselves in a situation where we are under the microscope from three organizations: the Global Forum which is a group of countries who come together to agree to share tax information among other things; the EU Council of Ministers which is moving on its own accord, it is independent from the Global Forum, and the Financial Action Task Force and its regional subgroup, the Caribbean Financial Action Task Force.

So it was very important that the Ambassador for the delegation of the European Union came and spoke to the Committee. We also had four persons from the Bankers Association, the Chairman of the Banking Association Legal Committee; the Chairman of the Bankers Association Forex Committee, the

Chairman of the Bankers Association Compliance Committee and the Chief Compliance Officer of Republic Bank Limited. So we had four important persons coming—[*Crosstalk*] Madam Speaker, there is a constant drone from Members opposite, I ask for your protection.

**Madam Speaker:** Minister of Finance, please, direct your contribution here and rise above any sort of—please.

**Hon. C. Imbert:** I will try my best. [*Crosstalk*] Here he goes again. We had four persons from the Bankers Association from their Legal Committee, their Forex Committee, their Compliance Committee and a senior compliance officer from the leading bank. We also had representatives from the National Anti-Money Laundering and Counter Financing of Terrorism Committee also known as NAMLC. We had the Director of the Financial Intelligence Unit, the Deputy Director of the Financial Intelligence Unit, legal counsel to the Securities and Exchange Commission—two legal counsels for the Securities and Exchange Commission—the head of the Financial Intelligence Branch of the Police Service, legal counsel of the anti-terrorism desk of the Ministry of the Attorney General. We had the manager of anti-money laundering at the Central Bank, a senior legal counsel from the Central Bank and an examiner from the Central Bank of Trinidad and Tobago. So those were nine representatives of the National Anti-Money Laundering and Counter Financing of Terrorism Committee.

We also had from the Board of Inland Revenue, the Chairman of the Board, the Chief State Counsel from the Board of Inland Revenue, the Commissioner in charge of Audit and Compliance at the Board of Inland Revenue, and the Director of the Information and Communications Technology at the Board of Inland Revenue. Again, from the Financial Intelligence Unit, we had the Director and the Deputy Director and as I stated previously, we had the person from the Financial

Investigation Branch of the Police Service. We also had from AMCHAM, the American Chamber of Commerce of Trinidad and Tobago, Mr. Nirad Tewarie, the Chief Executive Officer and a research officer. Also from the Trinidad and Tobago Chamber of Commerce, we had a director and three members representing industry members of the Chamber.

So in total, Madam Speaker, we had appearing before us, 25 important stakeholders ranging from the European Union, Bankers Association, National Anti-Money Laundering Committee, Inland Revenue, FIU, FIB, AMCHAM and Trinidad and Tobago Chamber. And we engaged in very comprehensive and wide-ranging discussions on the afternoon of Wednesday the 28<sup>th</sup> of November and I believe we broke up—if my memory is correct, we broke up sometime after five o'clock, so we had several hours of live sessions.

At the public hearing, Madam Speaker, we learnt of a number of things that I think it is very important for the general public and Members opposite to be aware of. The Ambassador from the European Union—and all of this is in this report, Madam Speaker. The Ambassador from the European Union made it clear that the main driver behind all of this is the tax transparency standard, global interest in tax transparency. Global interest in trying to stamp out tax evasion and tax avoidance and all the associated issues such as money laundering and terrorist financing that go with lack of transparency in tax matters. The Ambassador also told us what will happen if we do not pass the Income Tax (Amdt.) Bill.

And one of the things that will happen is that European community members will be authorized to take what are called defensive measures and I will explain to the House and to the population what is a defensive measure. A defensive measure is a termination of correspondent banking and for those who do not know what correspondent banking is, if any business person or citizen in Trinidad and Tobago

has to do a transaction involving a transfer of funds, either coming in or coming out—so a businessman would wish to buy raw materials for his business and pays for these raw materials by wire transfer and a businessman will also seek to get paid for goods that may have been exported to one of these European Union countries and again, get paid by wire transfer, that is one aspect, very crucial aspect of correspondent banking.

The banks in Trinidad and Tobago deal with particular banks in large financial centres such as London, Paris, Rome and so on, so that our banks here would have a relationship with a particular bank in London, England for example, and in order to make a payment to a supplier in, say the south of France or to receive money and transmit it to a Trinidad and Tobago company from someone who has received Trinidad and Tobago goods, say in the north of Spain, the payments, going out and in, would go through the correspondent bank in London so that our banks will not have relationships with small banks or even large banks in every town or city in every territory in the European Union. They would only deal with particular correspondent banks and sometimes in one country alone. A lot of our banks deal with correspondent banks in London and these correspondent banks then send money to France, to Germany, to Spain and so on.

So that if, for example, you had a child who is studying at a university in Toulouse, for example, which is in the south of France and tuition payments were required, you would go to Republic Bank or Scotiabank, Royal Bank, as the case may be, arrange for the wire transfer which will then be routed through the correspondent bank in London and arrive at the bank that the University of Toulouse, for example, would use in the south of France. The money cannot go directly, it has to go through a correspondent bank because our banks here do not have relationships with every bank in the world. And similarly coming the other

way. If payments are to be made to say FCB in Port of Spain, they have to come through a correspondent bank in London or wherever the case may be, so this was clearly explained to us. And one of the defensive measures that European countries will be required to take if we do not pass this Income Tax Bill is to cease corresponding banking relationships. So it means our businessmen will not be able to pay for raw materials and they will not be able to receive payment for goods that they export.

The same also applies to cash notes. It is a little known fact that the US dollars that you get in the bank in Trinidad or the euro notes for that matter, they do not come from our Central Bank, they come from a correspondent bank overseas. So if FCB or Republic Bank requires US dollar notes for persons who wish to travel, who wish to pay for something on arrival in New York or wherever it is, those notes come from a correspondent bank in the European Union or in the United States as the case may be. That is another defensive measure that can occur where the banks would cease supplying Trinidad and Tobago's banks with foreign currency notes, so you will have a situation where our citizens will be unable to get foreign currency notes from banks here in Trinidad.

Another defensive measure is to suspend transactions with credit cards because credit cards as well have to be routed through a correspondent bank. They do not go directly from FCB in Trinidad to Bank of Madrid or something like that, they go through a correspondent bank. So again, if our banks lose their correspondent relationships, credit card transactions, both abroad and online, would be suspended. Another very disturbing defensive measure that these European Union countries can take is suspension of money services such as Western Union and MoneyGram and so on. Those two would be unable to take place because those two have to go through correspondent banks.

So this was explained to us very carefully that if we do not pass this Income Tax (Amdt.) Bill, these are all the things that could happen. And the only way that our businessmen, I think it would be impossible for an ordinary citizen, but the only way our businessmen could get transfers of money going out or coming in to buy goods or to receive payments for goods exported is to go through a long convoluted system, either paying a lot more in terms of bank charges and so on or having to go through several countries to get the payment in and to get the payment out. So all of this was explained to us.

And what was explained to us as well, the correspondent banks will be required to do extreme due diligence on banks in Trinidad and Tobago if we are not compliant and many correspondent banks would simply not bother. They will simply not bother because it is too expensive, it is too tedious and many banks will just walk away and not even bother to do business with banks in Trinidad and Tobago, and the few that remain will charge far more than they currently charge for the service of providing transfers in and out.

The Bankers Association said categorically that they had no problems whatsoever with the drafting or wording of the legislation. None whatsoever and they approved of the same approach, as in this Bill, as in the FATCA legislation for the reciprocal exchange of information between competent tax authorities. The NAMLC, the National Anti-Money Laundering Committee, made it clear that this Bill has arisen because of deficiencies identified in the Mutual Evaluation Report done by FATF on Trinidad and Tobago in 2016, and the key areas that FATF identified were FIU requirements, forms of international cooperation across sectors including in particular law enforcement, and effective legislation. They outlined, again, the consequences of non-passage of the Bill. What we were told, and the head of the FIU said this, is that Trinidad and Tobago is currently on a grey list

with FATF and if this Bill is not passed, we will move very swiftly to a blacklist and the consequences of blacklisting with FATF are quite severe.

The FIU also pointed out that money laundering is a crime that occurs after another crime has occurred. So you have a drug trafficker who wants to move money around, either to purchase or to sell drugs. After they have completed their drug transaction, they have to find a way to move the money and that is how money laundering comes into play. So money laundering in itself is illegal movement of money but money laundering flows from very serious crimes: from human trafficking, from drug trafficking, from gun running and from all other forms of very, very serious crimes. And they made the point that authorities all over the world—the world has changed and if we do not comply with requirements for transparency and allowing law enforcement agencies access to information, then we will be deemed to be a country that is high risk. We are already high risk, higher risk, blacklist, and we would be deemed to be a country that other countries simply should not do business with. We will become a pariah state.

The Trinidad and Tobago Police Service made the point that this Bill will assist them in getting easier access to information and it is highly necessary. Because if you are pursuing somebody—a money launderer, a drug trafficker, a human trafficker, a gun smuggler, a terrorist, if you are pursuing somebody like that, time is of the essence, time is of the essence.

So the Chamber of Commerce endorsed the Bill. They made the point that it would have a severe negative impact on trade because they depend on correspondent banking services. They cannot function without correspondent banking services. So if we do not pass this Bill and correspondent banking services are withdrawn, then that is the end of them.

And then, of course, the Board of Inland Revenue endorsed the Bill. The

American Chamber endorsed the Bill. I want to make that clear. The American Chamber of Commerce not only endorsed the Bill but said that this Bill is easy to understand. That was a question posed directly by the Attorney General to the CEO of the Chamber, Mr. Nirad Tewarie. He said: Do you understand this Bill? Because there has been some talk from Members opposite that the Bill is vague and ambiguous and Mr. Tewarie said no, he understands the Bill; it is very clear. [Crosstalk] Yes. So in terms of the EUROCHAMTT, they sent in a written submission which simply reiterated the other issues.

With respect to the other issues that we, as a country, have to deal with, I want to deal now with a very important point. One of the things that we are required to do as a country is to sign on and become a member of the mutual assistance convention on tax matters and there is a piece of legislation, Madam Speaker, that is not before us—or let us put it another way. In order for Trinidad and Tobago to be a full member of the Mutual Administrative Assistance in Tax Matters Convention, we are required to sign on to a treaty and that is the Mutual Administrative Assistance in Tax Matters Convention. In all our correspondence back and forth with the Global Forum, the questions coming from the European Union with respect to our readiness for accession to that treaty are very very clear. The Global Forum has refused to allow Trinidad and Tobago to be invited to join the Multilateral Convention on Mutual Administrative Assistance in Tax Matters. “Yuh doh believe that, yuh doh believe that?”

Madam Speaker, as far back as March 2017, we received this email from the Secretariat in the OECD that deals specifically with tax matters and the subject is:

Your request to be invited to join the Multilateral Convention on Mutual Administrative Assistance in Tax Matters

And here are the questions coming from them and this is to Ms. Amelia Swift, our

tax treaty person at the time.

Dear Ms. Swift,

Further to your request of 21st January, 2017 to be invited to join the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAAC as well as the related questions on confidentiality, a couple of parties to the MAAC...

These are other countries.

...have come back to us with the request for further information. The issues raised are the following:

The response to question one cites the Income Tax Act, section 4.

*[Electronic device goes off]*

**Madam Speaker:** Is there some device on? Please, continue.

**Hon. C. Imbert:**

The response to question one cites the Income Tax Act, section 4, as the relevant statute requiring tax information to be kept confidential.

Section 4(2)(a) of the Income Tax Act appears to permit disclosure of confidential tax information to any person authorized by the President.

The response to question 2(b) cites the Proceeds of Crime Act which was attached. It appears that under section 3, 33(2), (3) and (11) of the Proceeds of Crime:

A court may order the disclosure of information exchanged under a treaty or tax information exchange agreement for certain non-tax criminal law enforcement purposes.

Therefore, there appears to be a conflict between the confidentiality provisions in a treaty of tax information and several provisions of your domestic law. Can you provide a legal analysis explaining how under your

legal framework, the confidentiality obligations in treaties and tax information agreements will take over these and any other conflicting domestic laws.

And that is the crux of the matter. The Mutual Administrative Assistance in Tax Matters Convention, which is a treaty, provides for automatic sharing of information between our Inland Revenue division and other competent tax authorities in other countries. Once we sign that treaty, we have agreed that there will be automatic sharing of tax information from Trinidad and Tobago to the countries that are parties to that treaty and vice versa, just like that FATCA.

But what the European Union members were saying is that your income tax law has a secrecy provision in it, so even though you sign this treaty agreeing to share information automatically, your income tax law will be in conflict and it will make a nonsense of the whole thing.

**2.30 p.m.**

So what they told us is, “We will not allow Trinidad and Tobago to be invited” You must be invited to sign the treaty. And they refused to invite Trinidad and Tobago to sign the Mutual Administrative Assistance on Tax Matters Treaty, point-blank refused.

And the point they made, and I think this needs to be understood by all concerned, Members opposite and the population, the point they made we will not allow Trinidad and Tobago to sign this treaty with respect to Mutual Assistance in Tax Matters because your Income Tax Act has a secrecy provision which makes a nonsense of the treaty. So we will not allow you to sign on to this treaty until you go and fix your Income Tax Act and enact it into law and have it assented to.

Because this is another point the Global Forum made. That they have no interest in legislation that is before the Parliament, legislation that has passed

through one House but not the other, and legislation that has not been assented to and become part of our laws.

In fact, they have refused to evaluate Trinidad and Tobago until we have this law enacted, assented to, and gazetted, Madam Speaker. And in all the correspondence, this is what the Global Forum is telling us, and they are telling us our commitment is insufficient. Our commitment is insufficient. When you look at the correspondence which I will put into the record in due course, Madam Speaker, the Global Forum has been telling Trinidad and Tobago for quite a while now that our high-level political commitment is just not good enough. It is just not good enough to say that the Bill is before a joint select committee, or a select committee as the case may be, we are working on it, we are talking with the Opposition about it, and they are not interested in that. They have said point-blank that until we pass this law and it becomes law, they are not going to evaluate Trinidad and Tobago or allow us to sign the treaty, Madam Speaker.

And all of their correspondence makes the point that what they require is automatic exchange of financial information, Madam Speaker. Listen to this, at a time—and this is a letter from the Organization for Economic Cooperation and Development, or OECD, and this is a March 31, 2017 letter, and in this letter, this is from the OECD secretariat that deals with—Mr. Angel Gurría is the person that sent it to us from the—this is from the Office of the Secretary General of the OECD, telling us:

At a time when automatic exchange of financial account information has become the new international standard in complement to the international standard on exchange on request, the convention provides the ideal instrument to swiftly implement both standards. So the signing and ratification of the convention is very timely, since Trinidad and Tobago has

committed to start exchanging automatically financial account information later this year.

So we were going down a pathway, we had written them, and we had said, if all goes according to plan, we will have in our legislation the ability to automatically share tax information with the competent tax authorities in the OECD countries. But it never happened, and here we are today and it is still not happening.

And what the Global Forum has told us is that until and unless we pass this law, they are not interested. They will not allow us to sign the treaty, they will not allow us to be part of the convention and they will not do any fast track or any evaluation of Trinidad and Tobago. They say they cannot help us. They say talk is cheap. If you say that you are going to deal with these matters, we do not want to hear that you have to pass the law and then let us examine the law and we will determine whether you are on the way and this is all a work in progress, Madam Speaker. It is a work in progress, it is step by step. It is like you are climbing a ladder. They will not even let you get on the ladder to climb to the top which is full compliance with the Global Forum unless you fix your domestic law, in particular secrecy provisions in your income tax law. They will not let you get on the pathway to get towards compliance, Madam Speaker.

So, until and unless we pass this legislation, Madam Speaker, that is it, we are stuck and we continue to be noncompliant among 154 countries in the world that are members of the Global Forum—how much more time do I have, Madam Speaker?

**Madam Speaker:** Your time is up at 2.50.

**Hon. C. Imbert:** Lots of time, lots of time. Until, Madam Speaker, we deal with this problem here which seems to be causing so much concern to Members opposite, until we deal with it, we will not be allowed to even get on the pathway

to compliance with the Global Forum—

**Hon. Member:** “We shoulda vote already.”

**Hon. C. Imbert:** That is all right.

Madam Speaker, we on this side have gone out of our way to accommodate the Opposition. We have gone out of our way. In the Joint Select Committee that looked at the three pieces of legislation, the facts became clear that you cannot incorporate into your domestic law, the Mutual Administrative Assistance Tax Convention until you first become a member of that convention.

Madam Speaker, the steps in terms of treaty obligations are, first, you are eligible to sign the treaty, you are deemed to be eligible to sign the treaty; then you are allowed to sign the treaty—[*Interruption*]—yes, the inter-governmental agreement. Then you have to ratify the treaty and then you have to incorporate the treaty into your domestic law, so it has force of the law in your country.

The second Bill of the three that is not before us that deals with the convention presumes that we have already signed the treaty because we cannot incorporate a treaty into our domestic law until we are a member of that convention, Madam Speaker. So that Bill will have to wait until we are allowed by the Global Forum to become a member of the MAAC, to become a member of the convention on tax matters. They will not allow us to be invited to be a member, they will not allow us to sign it, and therefore the Bill has to stay in abeyance until we are allowed to enter into the group of countries that have signed that treaty. So, that Bill could be before 1,000 Joint Select Committees, it will make no point, because we cannot—that law if enacted will be nonsense. That is that one.

And the third one is a generic tax information exchange agreement law, which is what we had brought to this House when we were dealing with FATCA. We brought a generic law that will allow us to enter into similar FATCA-type

arrangements with other countries of the world and Members opposite said “no, do not ask us to pass any legislation that will allow you to have tax information agreements with other countries, we are only doing one, United States of America.” So, we had to then amend that legislation to make it focus only and applicable to only the United States of America. If Members opposite had not insisted on that requirement that would have been law in Trinidad and Tobago already and we would already have done the third element in all of this. *[Interruption]*

Yes, the original law—and the Attorney General is pointing out to me, the original tax information law was a generic law. It was not specific to any particular country. But when we came with FATCA, they put up so much resistance that they said, look, take out all these provisions that allow you to enter into information sharing agreements with other countries and only relate this Bill to the United States. But now we reach Global Forum we have these three things to do: pass the Income Tax (Amdt.) Bill; remove the secrecy provision in the income tax law under certain prescribed conditions; that then allows us to sign the Mutual Administrative Convention on Tax Matters. That signature of that then allows us to come to Parliament and enact the law incorporating the convention into our law, and then we have the generic law which has always been there which they rejected when we brought this to the Parliament as part of the FATCA legislation. They already signalled long time that they were rejecting the third element in the requirements from Global Forum.

So I am saying all of this, Madam Speaker, because people need to know that there is nothing complex about all of this. This is all very simple, the Global Forum countries have said, the EU has said unless you adopt the international standard which is the automatic sharing of tax information with competent tax

authorities in other countries, unless you do that you will become a pariah State. And they further said, until and unless you do that—adopt the global standard of automatic sharing of tax information—we will not allow you to become a member of the Mutual Assistance Convention on Tax Matters.

And certainly the other side has already told us that we have to go one by one by one. How many countries we have in the world—190-something? The other side has told us that we have to have 190 debates as we go to Germany and we go to France and we go to Argentina and we go to Brazil, we have to—that is what we were told on the last occasion. [*Crosstalk*] When we did the FATCA debate we were told—Madam Speaker, the noise has started up again.

**Madam Speaker:** Hon. Members, I would like to hear the Minister of Finance, please.

**Hon. C. Imbert:** Madam Speaker, you see they do not want the people to know the truth. When we came with the FATCA legislation, it was a multi-purpose omnibus piece of legislation that would have made us globally compliant. [*Crosstalk*] And they say take out all those other references all those other countries and make this with the United States alone.

And then we come back to Global Forum now and Global Forum say, “you see that stupidity allyuh do, making that tax information exchange agreement one country, well you have to make it all.” So we now a whole year later, right back to square one where the Parliament was a year ago where we said we would like to pass a law that allows for the sharing of tax information with the other countries of the world. And they “nah, just one, United States, and when you want to do the next one come back with a single purpose Bill just for that.” One hundred and ninety pieces of legislation we will have to do if they continue with that approach, Madam Speaker.

So the other feature of this Bill which is a FATF requirement and the AG has shown me that the actual deadline for passing the Income Tax (Amdt.) Bill giving the police the ability to deal with tax information in limited matters was the 22<sup>nd</sup> of November—

**Mr. Al-Rawi:** Originally.

**Hon. C. Imbert:** I have the correspondence here and we will circulate it to hon. Members, it will be circulated, you do not believe us? I have heard some amazing tales that the Members opposite do not believe—show us, well I will show it to you, we will send it to you, you could see it, read it for yourself.

*[Madam Speaker stands]*

**Hon. C. Imbert:** I am sorry, Madam Speaker.

**Madam Speaker:** Yes, please.

**Hon. C. Imbert:** I know I am not supposed to display. I am sorry, I did not get your permission. But we will circulate it on—September 12, 2018 the hon. Stuart Young, Minister of National Security received correspondence from the Caribbean Financial Action Task Force stating that—

**Mr. Al-Rawi:** The deadline date is the 22<sup>nd</sup> of November.

**Hon. C. Imbert:**—where Trinidad and Tobago confirmed the application for re-rating of the relevant technical compliance measure, the secretariat will, pursuant to paragraph 90 of the CFATF mutual evaluation procedures, request the FUR to be submitted at least six months in advance of the May 2019 Plenary Meeting or on Thursday, November 22, 2018. That was eight days ago.

And because they were refusing, refusing, to agree to the Income Tax (Amdt.) Bill, the police provision, we missed this deadline and we have requested from FATF a further deadline and they gave us until today, the 30<sup>th</sup> of November 2018.

Madam Speaker, the whole point is that in order to comply with the requirements of these world bodies—Financial Action Task Force and so on—there are dates you have to give them, things in advance. The point being made in this letter is that you have to provide information at least six months in advance of the May 2019 Plenary Meeting of the Financial Action Task Force. And six months was the 22<sup>nd</sup> of November, so we passed—we are not even compliant with the six months.

But, Madam Speaker, because of Members—things they have raised opposite, if you look at the report of the Committee we have made further amendments to the contentious clause 5 of the Bill. Further amendments to the contentious clause 5 of the Bill, Madam Speaker, and with respect to the matter that is causing apprehension opposite, apprehension—I do not know why a clause like this could cause so much apprehension, but it is causing apprehension and that is the clause that deals with giving the power to the police to access tax information.

We have made amendments, Madam Speaker, further amendments and this is based on correspondence sent to me by the hon. Leader of the Opposition, arising from correspondence that I sent to the hon. Leader of the Opposition. And we have amended the section that deals with a written law and we have tightened it up now so that that power of the police officer to get—to seek an Order of the Court to access taxpayer information will be limited to Proceeds of Crime, matters dealing with Proceeds of Crime, terrorist financing and serious fraud or dishonesty. So, it is no longer a “cuss case” or a “fowl-tief” case.

**Mr. Al-Rawi:** It never was.

**Hon. C. Imbert:** But, we have—[*Crosstalk*]

**Mrs. Persad-Bissessar SC:** It is no longer.

**Mr. Al-Rawi:** It never was.

**Hon. C. Imbert:** Madam Speaker.

**Madam Speaker:** Members. Members. I would like us all to observe Standing Order 53, as regards Members who are not speaking. Please contain your volumes. Minister of Finance.

**Hon. C. Imbert:** Madam Speaker, I am advised by Parliamentary Counsel that when you read the chapeau to clause 5, together with the chausseure—clause 5, it makes it very clear that those powers of the police officer were limited to matters dealing, flowing from the Proceeds of Crime and so on.

But we decided to make the English language crystal clear. So we have an amendment [*Crosstalk*] we have made an amendment to the legislation for those who do not agree that the chapeau and the chausseure of a clause are the governing elements of a clause for the purpose of interpretation. So we have made it clear now that it is the Proceeds of Crime, terrorist financing and matters of fraud and dishonesty. It is now crystal clear so this argument about how we are trying to harass people and that the police—we want to give the police powers to go and get tax information if somebody is involved in a petty offence, Madam Speaker, that is now out the window.

And with respect to the evidentiary test, the question of the level of evidence, I am advised that is already in the common law. Because you go—the police officer will have to satisfy a judge that he has reached the evidentiary threshold in order for the judge to order the disclosure of tax information. The way the clause is written it must be based on an order of a judge. The policeman “jus cah go to the Inland Revenue Department and grab the information”. He must go to a judge who will be satisfied that the evidentiary threshold has been reached for the granting of the order. And if that is something as well if you want to tighten up

the language and use things like an arguable case or whatever, we are amenable to look at things like that.

So, Madam Speaker, but that is fraught with danger as well, I am advised by the Attorney General because FATF has said the language in the Proceeds of Crime which uses language like reasonable cause and so on is out. FATF has said definitively when you put those kind of words into legislation that you are in breach of the Financial Action Task Force requirements.

So, Madam Speaker, I think I have made it very clear that if we do not pass this Income Tax (Amdt.) Bill “crapaud smoke we pipe”. Soon there will be no Western Union, no MoneyGram, no credit card, no wire transfer, no foreign currency notes in Trinidad and Tobago that is what is going to happen if we do not pass this Income Tax (Amdt.) Bill. I think I have made it clear that we have bent over backwards to facilitate the Opposition, we have put in judicial oversight and we have tightened up the language to deal with the whole question of any written law.

And I want to make one final commitment on behalf of the Government. The other matters which are not before us are before another Joint Select Committee which is why they are not on the Order Paper and when I made the point that those other Bills are not on the Order Paper I was very crystal clear. I said the other Bills are not on the Order Paper. They are still not on the Order Paper and not before the House. They are before a Joint Select Committee which was approved unanimously by Members opposite, if you check the Hansard, hon. Members opposite unanimously agreed that the other two Bills, the Mutual Assistance in Tax Matters and the Information Exchange Agreements should go to a Joint Select Committee on their own. Members opposite agreed to that and those other matters are before another committee,

But I give a commitment on behalf of the Government that we will reactivate that committee, it has to be populated with the new Independent Senators who have come on board, it has to be re-populated, I will ask the Parliament to re-establish and re-constitute that committee to take note of the fact that we have a different Independent Bench now. The committee was populated with others and re-constituted over the coming week, starting today going down to next week Friday, re-populate it and start the first meeting of that committee on the 10<sup>th</sup> of December to report back to this House by the 17<sup>th</sup> of December on the other two matters.

Madam Speaker, and with those few words I beg to move. [*Desk thumping*]

*Question proposed.*

**Mr. Rodney Charles** (*Naparima*): [*Desk thumping*] Thank you, Madam Speaker. I am a bit confused listening to the Member for Diego Martin North/East, because he says one thing and then on another occasions he utters something entirely different. [*Desk thumping*] And I would like to believe that when somebody says “aye” they mean aye and when they say “nay” they mean nay. It was at the first meeting of the Joint Select Committee on this Bill, the Income Tax (Amdt.) Bill, where the self same Member for Diego Martin North/East, he said, and I am quoting here and it is in response to a question from the Member for Port of Spain South. She said, she asked him:

“We would be doing which one or are we going to take all”—the three Bills— And this Chairman, the Member for Diego Martin North/East responded:

“We have to do all three. All three Bills have been referred to this Committee.”

And Ms. Mc Donald sought clarification—the honourable—I apologize. The hon. Member for Port of Spain South sought clarification. She said:

“Together?”

And the Member for Diego Martin North/East said;

“And they are all interrelated.” [*Desk thumping*]

Interrelated, as far as I understand, means they are connected. One affects the other and it would be better if we review them collectively. That is my understanding of what he said then. But today he comes and says one Bill alone we should check. But you see that is not all.

Madam Speaker, you see we are not sure when he tells us that he is serious whether he is serious or not. And he is very convincing, but I quote him again, he say;

“I have set a short deadline”—and I will come to the question of deadlines later on and the shifting deadlines and why all we want to do is to find out what are the facts, what are our requirements and let us work together to make it happen.

He said:

“I have set a short deadline to show the EU and the Global Forum that we are serious.”—he said—“It is unlikely that we would meet the deadline by the end of June.”—

**Mrs. Persad-Bissessar SC:** The Member.

**Mr. R. Charles:**—the Member.

“I mean, we have this procedural thing to do, and so on. I figure we would not do it by the end of June, probably...even by September/October. But it does not matter.”

He is talking serious things and telling us here, I set deadlines;

“But it does not matter.”—He said—“I want to get in and let them see”—that—“we are doing”—something.

So, you come here today and tell us deadlines, the country is put in a panic

mode by deadlines and all we say, Member for Diego Martin North/East, what are the deadlines and when are we required to fulfil these respective deadlines to come off the list. Because we all want to come off the list too but the question is we cannot, we cannot trust this Minister and the deadlines that he gives. [*Desk thumping*]

Madam Speaker, our Minister of Finance wrote— and I said this before but it is worth repeating to understand the depth of deceit—

[*Madam Speaker stands*]

**Mr. R. Charles:** The depth of misunderstanding. Sorry, I withdraw the word. Depth of misdirection that we are subjected to—

**Mrs. Persad-Bissessar SC:** Misinformation.

**Mr. R. Charles:** Misinformation, I am corrected by the Member for Siparia, thanks very much. Misinformation, the Member for Diego Martin North/East wrote the Co-Chairman of the Code of Conduct on 21 November, 2017 and there the Member gave deadlines again that had no specific meaning. He wrote and committed Trinidad and Tobago to the passage of five Bill and here are the deadlines and here is the problem we have with deadlines.

**Madam Speaker:** Hon. Member, I think I understood your point about deadlines as far as this and you went back beyond the report that is before us and I would have allowed that based on something that the Minister said in moving the Bill. I am not going to allow you to develop carte blanche an issue about deadlines. So if this matter you are referring to goes outside of this I am not going to allow it. Okay?

**Mr. R. Charles:** Madam Speaker, I assure you it does not go outside. Because we are told today that if we do not pass this Bill today the heavens will fall, [*Desk thumping*] that is what we are told today. But you see, Madam Speaker, the

deadline has shifted because we are told it was the end of November and then we are told it is the 31<sup>st</sup> of December in this letter. And today in our meeting with the Prime Minister, “we were told that we have to do these things in time for some meeting in January or February next year and we have to show compliance.” So I left that meeting today confused as a citizen of Trinidad and Tobago. What am I doing today and where does this fit in in the generality of requirements that we have to fulfil.

Madam Speaker, a significant problem that we have on this side is why it is the Members from the other side seem deadly opposed to doing the three Bills that we were committed to and which they wrote the EU and said that we would meet. Why are they not in fact, Madam Speaker, it is disrespect to the Opposition. Because we have said on diverse occasions, we have said in the minority report that we would like to come off the blacklist, and to do that we are prepared to work 24/7, night and day with a tight deadline to get these three Bills passed before this house and if they say that one Bill is sufficient, one Bill is sufficient would three Bills not be more than adequate to deal with your circumstances, Madam Speaker. Why this fear of working hard in the people’s interest to get these Bills out.

But you see, Madam Speaker, we do not wish—we had a FATCA situation. We debated, we come today and we debate this Bill and we spent time going over all difficulties with this Income Tax (Amdt.) Bill. We have the double taxation agreements to deal with, we have the Companies (Amdt.), 2017, we have the Mutual Administration Assistance in Tax Matters, 2017 and we have the BEPS inclusive framework legislation. For heaven’s sake, why can we not sit down and deal with all these Bills, all the legislation, bring one complete package to the Parliament so that we get rid of this issue once and for all. [*Desk thumping*]

Madam Speaker, we knew about this a long time ago. We knew this since

2015, for heaven's sake 2016, 2017 we went for a fast-track review and we failed and the entirety of 2018. And Madam Speaker, late in the night 24 hours I had, Madam Speaker, 24 hours to digest, analyze and represent the people of Naparima positively in this legislation.

**3.00 p.m.**

**Mr. Karim:** Twelve hours. [*Crosstalk*]

**Mr. R. Charles:** Madam Speaker, 12 hours. How many pages, how many pages, 96 pages. Look, I am seeing 94 pages, probably one—94 pages in 12 hours, and we are saying that we want to be like Singapore, like a First World country that when we bring legislation to this Parliament it has the intelligence, it has the inputs, it has the ideas from a vast variety of people. I have members of Naparima—lawyers, doctors, engineers and businessmen who are very much interested in this legislation, but by the time I got this legislation it was midnight. I got up in the morning, six o'clock; it was only six hours I passed it for them to have a look at. Today I was just getting comments from my constituents. This is not the way we run a country in the 21<sup>st</sup> Century, [*Desk thumping*] Madam Speaker, this is not the way. This is what we call, slothfulness. This is laziness. This is dealing with things at the last moment. This is crisis management.

Today, Madam Speaker, what we are witnessing today, what we are witnessing today is organized chaos, [*Desk thumping*] organized chaos. These are like—and I do not want to bring the *Galicia* into that—manufacture a crisis, give us something at the last moment, run to the population and say you see, those on that side, they are not prepared.

**Mrs. Persad-Bissessar SC:** Saboteurs.

**Mr. R. Charles:** We are saboteurs, we are told. We are told we are saboteurs, when all we want to do is be right by the oath [*Desk thumping*] which we took here

which is to do the best that we could. Madam Speaker, I cannot do the best—I am being honest with you—I cannot read 95 pages and make intelligent contributions on something that affects my society. There are changes in here that require a legal input and I would be talking to my senior counsels to get information as to how/what to present, but you cannot get that from this administration—cannot get that from this administration.

Why, we ask on this side, is this penchant with deadlines on that side, and why do we not so organize our business? This is management studies here, why do we not organize our business in such a manner that we could have a proper ventilation of the ideas and the issues that are raised in this. But you know, Madam Speaker, you know the real reason why we are here today? It is because today is a day of darkness in the history of Trinidad and Tobago. [*Desk thumping*] It is a day when the lights are no longer shining on Petrotrin, which is the icon of our thrust to become a First World country. I will be only one line on this; the flames have died and they were looking for a distraction. They were looking for a distraction, and what we have today is organized chaos in the form of a deadline that we are not sure. Madam Speaker, I asked—a moving deadline—I asked in the Joint Select Committee, the Member for Diego Martin North/East keeps saying that we agreed to deal with one Bill.

**Madam Speaker:** Member, we are now doing the report of the Special Select Committee. I have allowed you a big introduction, okay? I have allowed you a big introduction, we are not going back to the report of the Joint Select Committee. What is before us is the report of the Special Select Committee.

**Mr. R. Charles:** Yes, Madam Speaker. But the Member for Diego Marin North/East made reference to the point in his presentation that we all agreed to deal with one Bill, and—

**Mrs. Persad-Bissessar SC:** He said that today.

**Mr. R. Charles:** He said that today, I heard it, and I could hear.

Madam Speaker, we agreed—we did not agree. In fact, it was in the air, we do not have a majority, but the point is we asked, we asked, and if we had agreed at all it would have been on an indication from the EU that if we passed this one Bill it would get us off the blacklist. We have not received that. Today we are told of some email, something in the ether existing somewhere that he will circulate to all of us, we have not seen it. It will probably come 12 o'clock in the morning when we are sleeping so that we may not look at the details of that.

Madam Speaker, the founding father of this nation spoke about the need for the Opposition and the Government to consult and interact with each other in order to get better legislation, but that is dependent on respect, mutual respect. You cannot treat with individuals if you do not at least accept that they have something to say of value. This Government does not accept that we have anything to say of value.

Madam Speaker, my political leader wrote the Minister of Finance on the 22<sup>nd</sup> of November, 2018. Critical in that letter is her statement that this legislation ought to be brought to a joint select committee to be discussed together. Madam Speaker, up to today they have not acknowledged that aspect of the letter. The most significant—they want to go to clause 5, they want to go to clause 6, but the major point, they do not want to acknowledge.

Madam Speaker, I want to indicate some of the points that we were concerned about in our letter to the Government, the mishandling of the legislative process, the lack of proper stakeholder consultations. They did hold stakeholder consultations after we raised the matter, kicking and screaming, they acknowledged. I have some concerns, when I look at the line of questioning,

leading questions, asking questions in terms of what would be the outcome if we do not meet the EU requirements—[*Crosstalk*]—and of course it would be problems for correspondent bank relationships.

**Madam Speaker:** Hon. Members, I would like to hear the Member for Naparima, and the same way I interrupted for the Member for Diego Martin North/East, I am going to interrupt for every Member if I am getting difficulty to hear. Member for Naparima.

**Mr. R. Charles:** Madam Speaker, kicking and screaming, we had to get consultation, and belatedly they came to the conclusion that it would have helped. Why, when we first mooted this idea, why was it not accepted? Why only after the fact? It is like the FATCA legislation, after the fact, we made amendments which they admitted improved it significantly. If they had respect for us—Madam Speaker, we have been here since—when was the time we first came to this first Bill? We came—

**Mrs. Persad-Bissessar SC:** In June.

**Mr. R. Charles:** In June.

**Hon Member:** In May.

**Mr. R. Charles:** In May, Madam Speaker. In May—

**Mrs. Persad-Bissessar SC:** No, June, 2018.

**Mr. R. Charles:** All right. I will say on May 25<sup>th</sup>, and on June 29<sup>th</sup> there was the interim report. The final report was presented on September 17<sup>th</sup>. Madam Speaker, in that September 17<sup>th</sup> report we had a minority report which spoke to our concerns. Up to today our concern, primarily in respect of the three bits of legislation, have not been addressed.

Madam Speaker, from that time to today, two months, two months, we could have met and today we would have been discussing how we come off the list.

[*Desk thumping*] We would have had all the legislation discussed, and we were prepared to give a commitment so to do, but for some reason, some reason this Government seems to operate in chaos. If we say we wish to pass all five Bills, let us meet and discuss, for some reason they want us to go through this chaotic process on five occasions, which cannot—and present the thing in a rushed manner to you. Madam Speaker, in the consultations, and I will speak about AMCHAM—  
**Mrs. Persad-Bissessar SC:** The Select Committee.

**Mr. R. Charles:**—the Select Committee, which, Madam Speaker, is not the best way to get the best legislation. It is not the best way, but this Government is not committed to the best way at all. AMCHAM said the three Bills should be considered together. When I look at all, and most of them, it is on page 13, they talk about the need for judicial supervision, and, yes, it was said the Bill was clear and unambiguous, but they also said it should be considered together. And when you read a number of—the EU, they are saying, they outlined, the EU explained the main driver behind the tax transparency standard, and the EU and the global interest in tax transparency.

We have no problem what they—no one, no one whom they consulted said that there was any downside to looking at the three Bills simultaneously and presenting it as combined legislation before this House. None of them said that, but all of them, all they wish for us is to look at the legislation from their perspective.

Madam Speaker, you see, there is something that comes with age where time is important, because we recognize it is not an expansive—a situation where you can delay things forever. If we have to do something, the easy—people at my age, we say what is the shortcut to get the same output? What do I need to do, do I need to run down the road and run back? My grandson, if you tell him go and pick

up something here, he picks up a speed at 100 miles an hour, he goes towards it, he “mashes a brakes”, and he repeats the process.

When you get a little older you think about what is the process, the best process to achieve the outputs that you desire, and we are saying, what is the output we want to get out of the blacklist. That is all. That is their goal, that is our goal and the goal of the citizens of Trinidad and Tobago. The question we ask: Is what we are doing today, is this a piecemeal approach, is this 10 per cent to the output or should we not be dealing cumulatively with the suggestion that we raised? Let us reason together and let us come with the legislation before this House, get this thing out of the way and get on to the next issue. This country has problems, challenges, we cannot afford to come five times to deal with one output, which is to get off the blacklist. Come one time, let us argue and do what we have to do and then after we do that we move on and make Trinidad and Tobago the country we wish it to be.

So our letter raised some concerns, a general unwillingness by the Government to share information. Madam Speaker, it is like pulling teeth from this Government, there is always something in somewhere, some email that you will see in some time in the future, but which is not brought before you so we can make an informed decision. Madam Speaker, if—and you said you do not want to go in the Joint Select Committee, but if at the Joint Select Committee we were presented with a written statement from the EU, saying if we pass this Bill it will get us off the blacklist, today this Bill would have been passed a long time ago, it would not have reached this stage today.

**Madam Speaker:** What I am going to ask you is, because it is all basically one point, and I think the point has been made, to move on to your next point, please.

**Hon. Member:** OECD.

**Hon. Member:** Whoever.

**Mr. R. Charles:** Whatever. Whatever. [*Crosstalk*] Madam Speaker, the points I am raising are the points that we—and our concerns about this Bill today, and had they been addressed, today we could have, when we met the Prime Minister we could have had a very fruitful, output-oriented discussion. We raised the question of—and, you see, Madam Speaker, I have been told that the fact that they have not shared the information with us is irrelevant; it is not. If the information was shared with us, if that email from the EU or the OECD, or FATF, which says that if we pass this Bill today it would get us off the list, we would not be here; we would not be wasting time, but we have not seen it, we are here today and we are told that we cannot raise the question. And that speaks to a fundamental point: we do not trust them on that side. [*Desk thumping*] We do not believe what they say. They are about politics and gaining public acceptance by demonizing anybody who does not support them uncritically.

**Mrs. Persad-Bissessar SC:** Anybody who has a different view.

**Mr. R. Charles:** Anybody who has a different view. It says:

Further checks have revealed that the Government has not committed to any deadline for passage of legislation. The conclusion of the Code of Conduct Group, 5<sup>th</sup> December, says that Trinidad and Tobago has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

Madam Speaker, if we pass this legislation as they say, we cannot provide the information to the EU or to the OECD, or to external parties. This legislation deals specifically with giving the Executive a significant overreach into tax information relating to all citizens; this bit of legislation, all citizens.

Madam Speaker, let us think about it, if I have a contract with Petrotrin or

with Paria—what is the new company?—Heritage company, and I am being paid \$1 million—now, I do not get that kind of money. If you look at my account—I would like them to look at my tax account and my bank account, I would make it available; they would give me a donation. [*Laughter*] Madam Speaker, if I am getting a contract with Petrotrin, and this is information could be readily accessed by anyone, including those opposite—and do not tell me about \$100,000 liability for some, these things could be done, this is Trinidad—and if they get my information, could they not call Petrotrin as a state enterprise and say, “I want you to terminate that contract with Rodney Charles”?

I am not saying they will do that, but it could be done by somebody who is operating at that level, who has access to that information. The point is, the framers of our Constitution, including a former Member for Naparima, Mr. Lionel F. Seukeran, who introduced clauses that would protect the citizenry from Executive overreach, but, as they say, the framers of the Constitution worked it in such a way that in order to infringe any of these fundamental entrenched constitutional rights there had to be discussion.

Madam Speaker, we are here today, we are saying on this side of the Opposition, and we are saying to Trinidad and Tobago, we are prepared to pass good legislation any day. We are prepared to meet our international commitments. We are prepared, but we are also saying that there are competing interests, our obligations externally and our rights and our obligations to our citizenry. And in that balance of give and take, that nuancing of the legislation, it requires that this Bill, together with the two other Bills—in fact, Madam Speaker, we are saying, not only the three Bills, not only the three Bills, but every bit of legislation that is required to get us off the EU blacklist and the OECD, we are prepared to deal with that.

But, you see, we on this side are not lazy, I could say that; we on this side are prepared to work night and day in the people's interest. What, Madam Speaker—and I challenge those on the other side, bring all the legislation, and if you cannot bring all, bring the three pieces of legislation, we are prepared to give a commitment to Trinidad and Tobago here today that within 10 days, 10 working days, we could come to this Parliament with the three bits of legislation and get us off the list.

Madam Speaker, it is, as somebody new to this legislation—well, I have been here two-and-a-half years, one of the—

**Madam Speaker:** All right, so just let me ask you, I am a bit confused what legislation you are talking about. Are you talking about the legislation as it is in this report?—because I think that there are certain amendments, and so, in this report. So, when you are talking about the legislation, I am not sure what we are talking about, and what is before us is what is here.

**Mr. R. Charles:** Madam Speaker, I was talking about my two years in the Legislature, but with respect to the legislation before us—I would close, I would close by imploring the Government—I would close by imploring the Government to be willing, be humble, be understanding that there are various views, and all views have validity, it is part of the greatness of having a diversity as opposed to one set of views. There are going to be various views which have to be taken on board if only to get better legislation.

So, Madam Speaker, when you hear comments like, we are being recalcitrant, which brings up memories of yesteryear that created problems in the polity of this country, when we hear that, we feel that we are disrespected. I would close by saying people like myself, there is another generation of politicians coming to Trinidad and Tobago. They are in the form of young Senators, Madam

Speaker, and when I heard a young Senator, six foot tall, dark as they come, from rural Trinidad and Tobago, being addressed as, “little boy, sit down”, I close by saying that that is irresponsible.

**Madam Speaker:** Member.

**Mr. R. Charles:** I thank you. [*Desk thumping*]

**Madam Speaker:** Member for San Fernando West. [*Desk thumping*]

**The Attorney General (Hon. Faris Al-Rawi):** Madam Speaker, I thank you. Madam Speaker, the last speaker, the hon. Member for Naparima, full of decibels, as his contribution was, had me searching for content otherwise, had one thing true to say, in my opinion. He said that this was organized chaos, and I want to agree that the approach taken by my learned friends, by the Opposition, under the leadership of the Member for Siparia, is organized chaos. [*Desk thumping*]

Madam Speaker, let us dive to the heart of this. The Member for Naparima has stood up to say that the Government somehow is lazy, slothful, that they needed to come here and do work in the manner that the hon. Member said that they would do. The Member for Naparima said that they would come here and work night and day, this coming from the same Member who sits in an entire team of Members who refused to come to the Special Select Committee appointed by this House at their request to come and do the people’s work.

Madam Speaker, it is amplified by the position that there was, according to the Member in reading the letter from Mrs. Persad-Bissessar, the Leader of the Opposition, to the Minister of Finance, they had some problems with the legislative process and management. Madam Speaker, this Bill was laid in this House on the 25<sup>th</sup> of May, 2018. We stand today on the 30<sup>th</sup> of November; May, June, July, August, September, October, November, tomorrow is the 1<sup>st</sup> of December, and the hon. Member has the temerity to volunteer the submission that

this Bill needed more time, Madam Speaker. Coming from the Members of the Opposition, who refused to meet over the long period vacation for the months of July, August, until we were compelled with the restart on the 14<sup>th</sup> of September, the hon. Members opposite refused to participate in the joint select committees that this Government had and this Parliament had arranged. So that is the example of hard work UNC-style. That is the example of hard work Naparima-style. You see, that is why I said, full of decibels and hard to find content.

Madam Speaker, the hon. Member spent his entire time and did not address a single clause in the Bill, [*Desk thumping*] not one. The Bill has 10 clauses, Madam Speaker, 10 clauses. In the 10 clauses, four of them are what you call, nothing, essentially, long title, short title, this Act shall mean the Income Tax Act, et cetera. Five of the other clauses are a cut and paste formula from the FATCA legislation. One clause was left, but the hon. Member comes here and says today is a dark day, the lights are off, the Government's strategy, according to the Member, in organized chaos, according to the Member, was to have this debate today because we somehow knew that this debate was going to happen on the closing date for Petrotrin. So strong was that hon. Member's submission that he failed to recognize that they put in a minority report in writing, which was debated in the House on the 2<sup>nd</sup> of November, 2018. And the one thing that certainly was not there was the submission that we designed this organized chaos to have this debate somehow knowing that the UNC would have us here on the 30<sup>th</sup> of November, the same day. I mean, that is a wild fantasy that is beyond measure, but only the Member for Naparima could come up with that.

Madam Speaker, the hon. Member also said that we had to have three Bills. The hon. Member has said that there is no reason for not having these three Bills. The Minister of Finance stood here for his entire presentation explaining, Bill

number one, the Income Tax (Amdt.) Bill, is a requirement of two entities: the Financial Action Task Force, the Global Forum. Those two entities have deadline dates. On the first hand, with the Financial Action Task Force, the process in writing, as read out by the Minister of Finance, required us to do a post-observation reporting, a request for re-ratings today, November 30<sup>th</sup>, by way of an extension of the November 22<sup>nd</sup> deadline.

The hon. Member says he was confused after the meeting with the Leader of the Opposition and the Prime Minister today, saying he cannot understand deadline date and, “ah doh understand” and “ah doh understand”, in this bumbling confused sort of manner of expression, of logic. And the hon. Member says that he cannot follow that in January you have a step and in February you have a step. Let me put it on the record again, because it is not the first time I am doing it. The Financial Action Task Force engages in peer reviews, they are called, mutual evaluation reviews. They engage in a report, they evaluate you; we were evaluated for Fourth Round in January, 2015, by the UNC committing us to that. The report was laid in 2016, June; 2016, 2017, 2018 are the three periods of follow-up reporting because they put you in a monitoring process and say you have to take steps to take yourself out of noncompliance, as against a category they call, Immediate Outcomes, and another category they call the Forty Recommendations.

You have to report on a continuous basis, tell them, with respect to this and that, I am going take the following step. The reporting period is due, according to the letter read by the Minister of Finance, it was originally on the 22<sup>nd</sup> of November, it was extended to today's date; the meeting is to be held in January face-to-face. The plenary session is in February. It is at the plenary where they decide, “have you completed what you said”, but the Member for Naparima, for the life of him, for the life of his own sustenance, cannot understand that, that

international obligations require follow-up.

The Member for Naparima, who says we must be like a First World country, we must commit to a process like Singapore, the Member for Naparima cannot understand that. So, Madam Speaker, they asked for a deadline, they got it; that is on FATF. With respect to the Global Forum, the Minister of Finance was pellucidly clear, the other legislation, without breaching the rule of anticipation, is the multilateral treaty entry and the Tax Information Exchange Act. The Minister of Finance already explained that the Tax Information Act, to do that exchange of information is FATCA, on a cut and paste model, to allow you a general mechanism of explaining how you are going to exchange information.

On the mutual assistance treaty, you cannot sign the treaty, which is a part of the Bill. The Bill is explanatory framework clauses and it has a treaty attached to it. That is what the Joint Select Committee is being asked to consider on that. You cannot consider the treaty because you have not signed it. So you cannot consider the Bill because you have not signed the treaty which is attached to the Bill, but the Member for Naparima cannot understand that.

The hon. Member for Caroni Central, Dr. Tewarie, the Member for Caroni Central sat in this Parliament as a Member of the NAR Government, passed the Intergovernmental Agreement arrangements for the United States in 1989, under a general model tax information exchange law, that hon. Member then participated in a Parliament that passed that law. Sitting in the UNC, many years later, last year in the FATCA debate the hon. Member agreed with his bench and said we are not going to have any more general law.

**3.30 p.m.**

I stood and reminded the country and the Opposition that we required the general law for Global Forum. I said it then, I say it now. So we cannot get to

dealing with another Bill without a treaty. FATCA we debated because we had signed the Intergovernmental Agreement.

So, Madam Speaker, the hon. Members opposite have had their deadline dates. They have had their joint select committee request answered by having a committee in the period June to November. A second committee request, we had a special select committee. The Members of the Opposition refused to participate in the committee, and Naparima stands today asking us to have pity for him supposedly in having 12 hours to read the report that we are debating now. But hon. Member, if you had bothered to come and do the work of the Parliament by attending the committee, you would not have had 12 hours. You would have been a member of the committee doing the work that you are receiving a salary to do. [*Desk thumping*] So what are you saying, most respectfully, hon. Member? You failed to turn up and you complained when you get it. Which is it, Madam Speaker?

**Mr. Imbert:** We worked non-stop, you know.

**Hon. F. Al-Rawi:** I will work non-stop, but “ah” not coming to work. I will read, but “ah” not coming to the committee that will write the report. I mean, that is Naparima’s expressed logic on the floor of this House, you know. That is what the first responder to the Minister of Finance had to say. Not even Senior Counsel Siparia has stood up in this debate. One would think that the Leader of the Opposition would be the first responder—anyway.

Madam Speaker, let us get down to the law. The law which we propose to come before this Parliament is built on the back of stakeholder consultation prior to the first Joint Select Committee, during the process of Government operating, and most importantly, it was brought about by something which Naparima did not have the courage to admit. The Global Forum came to Trinidad and Tobago and met

with the Opposition and informed them in the meetings that the law was required, but Naparima obviously cannot remember that.

**Mr. Lee:** Neither me.

**Hon. F. Al-Rawi:** Neither me—hear the contribution from Pointe-a-Pierre.

So, in coming through this process there has been an untruth as to consultation. The Opposition has said nothing in relation to comments on the Bill, but let me tell you, Madam Speaker, who has given comments on the Bill. The following entities have given comments on the Bill as contained in this report: the EUROCHAMTT has said they have no issue with the Bill. It requires effectively, in their communication—no form of amendment required, by way of their letter dated 28 November, 2018 which is part of the considerations of the Special Select Committee.

The Central Bank of Trinidad and Tobago has supported the passage of this law. The Financial Intelligence Unit, the Securities and Exchange Commission, the Trinidad and Tobago Police Service through the financial investigation branch, the National Anti-money Laundering Committee, which includes law enforcement including the Director of Public Prosecutions, the American Chamber of Commerce, the Trinidad and Tobago Chamber of Commerce, the entire Bankers Association of Trinidad and Tobago have all said to us that they want this law to pass without amendments. In fact, the representative for the American Chamber of Commerce was absolutely clear, and it is in the verbatim, in saying that the Bill itself is unambiguous and requires no work and no amendment. In the verbatim reports you would find that attached to this report.

So, Madam Speaker, somehow, somewhere in trying to pick sense out of the UNC submission, I have yet to understand what is the problem with the Bill. So let us go to the Bill. We took very careful note to include in this report Appendix

II. Appendix II is to be found at page 97, and I want Naparima to hear this. The only clause that the UNC has pointed to as being problematic is, in fact, the clause for the Trinidad and Tobago Police Service to receive taxpaying information. But Appendix II attached to this report does a very important thing, and I want all Members to understand this. It sets out what in the Bill requires a three-fifths majority, and I will traverse that now.

Clause 1 requires no three-fifths majority. Clause 2 requires no three-fifths majority, because it is just the expression that you need to have a three-fifths majority if in fact you use one. Clause 3, “This Act means the Income Tax Act”, requires no special majority. Clause 4 is the amendment of the long title; it requires no special majority. Clause 5, this the one. Section 4 is amended by removing firstly 2(a), which is the power of the President to interfere with tax exchange—that is out, no special majority required. Hear this, subsection (4). Subsections (1) and (2), that is the secrecy provisions, do not apply in respect of criminal proceedings, either/or on indictment or summary conviction—hear this, that have been commenced. You know what that means? No special majority because a court has an inherent power to compel the evidence by due process—no special majority. Subsection (5):

“Notwithstanding subsections (1) and (2) where a written law authorizes the disclosure by the Board...”—et cetera, et cetera, may do so.

You know what that means, Madam Speaker? No special majority, because a written law would have to have been passed with a special majority or be pre-1962 where it was not required. So subclause (5) requires no special majority.

Hear this one, and a few people might get sick when they hear this one: subclause (6), first part:

“Notwithstanding...”—this is the opposite of the chausse, this is the

chapeau. For those who do not know, a chapeau means a “hat” in French. It is the legislative description to the first part of a clause. The chapeau says:

“Notwithstanding subsections (1) and (2), a person having an official duty or being employed in administration of this Act shall, for the purposes of subsection (5)...”

I just referred you to the fact that subsection (5) requires no special majority. It goes on—(a), basically you are providing it to the FIU. The FIU is already authorized under the FIU Act, having been passed with a special majority, to receive information. So you need no special majority. Naparima I hope will not get too upset when he hears this one. Subsection (b) is the big one, the Trinidad and Tobago Police Service:

“Provide taxpayer information to a member of the police...of the rank of Superintendent...for the purpose of—

(i) Investigating...”

—financial investigations of fraud—solely for the purpose of investigating whether there have been offences under POCA, Anti-terrorism, et cetera.

The Government has already said, arising out of the only sensible thing that we got from the Opposition, which is the minority report in the JSC, which we debated on November 2nd, we have said we will introduce a judicial step here. But Madam Speaker, we require no special majority to do that—none.

Subclause (7):

“Where the taxpayer information disclosed under this section discloses an offence...the taxpayer information may be used as evidence...”

No special majority required. Subclause (8)—if a foreign country gives you taxpayer information you can receive it—no special majority required, because it is coming from a foreign jurisdiction.

Now, clauses 6, 7, 8, 9 and 10. These require special majorities. But, Madam Speaker, listen to this. Subclauses 6—and some of it can be disaggregated to be kept with no special majority.—6, 7, 8, 9 and 10 are all word for word conceptually from the FATCA Bill, which the Opposition agreed to. So the thing which they are tripping over and complaining about, as requiring special majority, does not require it. The big issue with the police; we need the police. If we put in the judicial authorization we satisfy proportionality within the concept of Baroness Hale's argument in *Suratt*. We meet with proportionality within the context of the Constitution itself.

So, Madam Speaker, you take that off the table, what is left on the table that does require a special majority is only what we have already agreed to for FATCA. It is worse than that. Part of this law is just a technicality, and let me explain why. When you look at clause 8 of the Bill:

“The Act is amended...after section 93,...93A. (1)”—listen to this one—

“Notwithstanding sections 6, 38 and 40 of the Data Protection Act,...

It goes on to also mention sections 6, 30 and 31 of the Data Protection Act and section 93. Take a guess what? The Data Protection Act, Chap. 22:04 by Act of Parliament 13 of 2011, the proclamation for that Act reads as follows—the proclamation happened on the 5th of January, 2012. The UNC proclaimed the Act partially. Listen to the sections that are actually proclaimed: 7 to 18, 22, 23, 25(1), 26 and 28.

In other words, section 6, section 38, section 40 and section 93 and section 31 are irrelevant because they are not law. But we have to include it because it is part of law which is contemplated to come onto the books, but in effect it is not required. It may be required if you consider section 4A of the Constitution when you are talking about the right to privacy, private life. But, Madam Speaker, I am

going to summarize the UNC's nonsensical argument as follows. The reply to that I will give as well.

The UNC's argument is, "We need a Joint Select Committee. We need more time. We need to have three Bills looked at or five or six or 10. We need to make sure that we pass the Multilateral Convention law", even though the treaty is not in existence, because you cannot sign the treaty until you dismantle the secrecy provisions. We need, according to the UNC, to sit and do work in some kind of fashion where they actually turn up to do the work, because they have said that they will come and work night and day, and then stay home and then boycott and not give names. They then say, in their minority report and in the letters coming from the Leader of the Opposition, "Big problem, no Trinidad and Tobago Police Service. You need a judicial step." We have addressed that. The fact is you do not need a three-fifths majority to do that.

So, Madam Speaker, we are facing two international bodies. One is the request for re-ratings due today for the Financial Action Task Force, in writing. The next one is to address the OECD, and let me explain to the hon. Member for Naparima. The EU does not regulate the Global Forum. The hon. Member for Naparima, having sat down on this piece of law, as a Member of Parliament being paid as a Member of Parliament to turn up here, does not know today, between May to now, the hon. Member does not know that the EU does not regulate the Global Forum. He does not know that, and we must trust the hon. Member to do the work of the people. It is the OECD that does the regulations.

The report to G20 leaders comes from the OECD Secretary General. It was published in writing. In that report at page 32 there are 1, 2, 3, 4, 5, 6, 7 rows. In the seven rows they deal with countries that are compliant, non-compliant, partially compliant, and there is one row with one country in it that says "non-compliant",

and that is Trinidad and Tobago. But the hon. Member for Naparima, who quoted the existence of my grandfather who was born in 1923, nearly 100 years ago, talking about his work in the Constitution, this hon. Member, disgracing the seat of Naparima from an intellectual perspective in his argument—[*Interruption*—]—in his argument—comes here to say to Trinidad and Tobago, he “cyar” understand that, because he thinks it is the EU regulating the Global Forum. Advising the country and advising the Government on that basis, starting on the wrong leg entirely.

So, Madam Speaker, the Global Forum has said to us, “You have to at least demonstrate best efforts.” The best efforts involves us dismantling the secrecy provisions in specific reference to the Government’s proposals. The Government proposes in amendments recommended in this legislation, that we will amend clause 5, subclause (6)(b), et cetera, in a particular way. We say that we will include for clarity the references to the Proceeds of Crime Act, the Anti-Terrorism Act, the Prevention of Corruption Act, references to fraud and dishonesty. We say that you should do so by way of an application to a judge. We do not put a standard inside of there, because we are leaving it to the court to determine the standard, and that standard will at best be the standard of a warrant or less, and that is an arguable case, reasonable grounds sort of formula. It is in fact a reasonable ground formula. That allows the common law to continue to develop the standards, and for the judge to be satisfied upon information put forward.

So, Madam Speaker, we specifically propose an amendment which, no matter what the UNC says, is something that they are actually not saying at all, because they will not tell us what their amendments are. From May 25, 2018, to November 30, 2018, the UNC will not tell us what their amendments are. And I dare say it is because they have none. It is organized chaos, as the hon. Member has put it. It is an attempt to delay and protract. But, Madam Speaker, we have

two bogeys, as the Americans say, facing us; two missiles coming at us.

I am the representative, acting on behalf of Trinidad and Tobago, at the Caribbean Financial Action Task Force and the Financial Action Task Force. And I will have to personally attend before that group in January, and explain to them that Trinidad and Tobago is making best efforts. Specifically, the FATF has told us in writing. You see the UNC says, "Show us the information". It is in writing and they have it, and the writing that comes out of the FATF is pellucidly clear. It says, quoting from the Fourth Round Mutual Evaluation itself, which is published and which the hon. Members had since June 2016, which they are alleging the Government must give them now; since June 2016 with respect to Recommendation 40, with respect to immediate outcome two. The paragraphs coming from the Mutual Evaluation Report: paragraph 788, paragraph 395, paragraph 406, 407. Paragraph 75, in black and white from the Mutual Evaluation Report says to Trinidad and Tobago that there is no provision for income tax officials to exchange information with respect to foreign counterparts in relation to money laundering, terrorist financing, predicate offences, tracing of proceeds of instrumentalities. That is what they say.

Madam Speaker, clause 5 of the Bill, which requires no special majority, will satisfy the FATF. And I, on behalf of the right-thinking people of Trinidad and Tobago, will not be finding myself, if I can, in the clutches of a face-to-face interview with international assessors, telling them that the UNC refused to pass the law if I have another option.

On the other hand, the other clauses I mentioned: 6, 7, 8—parts of 8—9 and 10, they require a special majority to satisfy the Global Forum, and it may very well be that we have to cleave to achieve. Because whilst the UNC is perfectly content in the people's business collapsing in this country, in poor people

suffering—and I want to say how. Madam Speaker—Madam Speaker, our food importation bill alone is evidence of the need for correspondent banking. Doubles as a local cuisine that is as Trinidadian as you can get—*[Interruption]*. Tabaquite is right; channa, curry, flour.

**Madam Speaker:** Hon. Member for San Fernando West, your original time is spent. You are entitled to 15 more minutes, if you wish. Please continue.

**Hon. F. Al-Rawi:** Madam Speaker, doubles, which is as Trinidadian as you can get—and Tabaquite caught where I was going: flour, channa, curry, oil, salt, paper, all imported into Trinidad and Tobago. Perhaps the only thing local is “de” man mixing it and “de” pepper. Madam Speaker, I am talking to people of Trinidad and Tobago through you. The Global Forum blacklisting has been described not as “the sky will fall”, Naparima knows that. For a Member who constantly quotes Singapore, oh God learn something “nah” from Singapore. *[Interruption]* Naparima again, spinning.

**Madam Speaker:** You know what to do. You are invited back. It is not a conversation. You are invited back when you control yourself.

**Hon. F. Al-Rawi:** Thank you, Madam Speaker. The fact is that we have to deal with the consequences of the FATF and the Global Forum. And I was making the point, before Naparima interrupted, to say that the Global Forum is not that that sky will fall. It is that the food importation items, the ability to make doubles, the ability to buy medicine for heart patients, for diabetes, become more difficult and more expensive progressively, because there is something called “enhanced due diligence” which is part of this report.

In this report the Bankers Association explained it in detail. The Bankers Association gave the explanation as to what remittances are, people getting cash from their relatives “who living” abroad, who sending money for them “chirrup,

chirrup”, as we say in Trinidad, for their old granny, and their old mother or their child. That money at Western Union and money transfer is what the UNC will ensure “cyar” pass through. And Naparima stands up saying things which he knows not to be true. “The sky going to fall.” No Sir, it is a death by a thousand cuts, in a painful stretch where it becomes more and more expensive, and it is in indefensible—indefensible. [*Desk thumping*]

Madam Speaker, this country is at crisis point. The Opposition wants to say to us now, “We doh trust de Government.” “I doh mind dat, yuh know”. That is parliamentary points. “We eh believing de Government.” They want us to show them everything, which we show—we give them the letters, the reports, we rely upon them being public documents. We rely upon them to have met with the players themselves, the Global Forum. Madam Speaker, the last Government sat in the CFATF for five full years. In the five years I was in that Parliament, I never once heard Anand Ramlogan or Member for Siparia talk about any of these obligations in the manner that we have.

We never asked them for a report because we read them, we knew where to find them. We did not ask them to take us to the meeting and pay for them to listen. We did not say to them send the Global Forum and have them meet us. We asked the Global Forum to meet with them, because we so “doh” trust them we said, “Listen, you go and talk to the people yourselves.”

So, Madam Speaker, every single goalpost gets shifted. “Yuh want meeting, yuh want joint select committee”, we take joint select committee. We not agreeing in the joint select committee when we come to the House, even though we agreed unanimously to come and take the one Bill. We have some submissions in the minority report. We are not telling you what they are, check the South African law. We went, we pulled up the South African law, we modelled the amendments

to meet the South African law. We sent it to the Leader of the Opposition in two letters. You know what we were met with? “Forget de African law ting, nuh. How about if you now consider something else?” We said, “Okay, you want to consider something else? Come back in a debate on the 23<sup>rd</sup>, as we did, of November.” They said they wanted another committee, we said, “Sure, take another committee.” This time, “Nah, hard luck, we are giving you no members. We not attending.”

They come, they say to the Parliament, “Poor me”, Naparima, “I only had 12 hours to read a report. But doh worry with de fact dat ah did not turn up in de committee where I was supposed to be to do de work, to pay attention, so I would not have 12 hours.”

Madam Speaker, the first item of business today was an objection under the Standing Orders by Siparia. To do what? To delay the debate, “Procedural Motions.” “Let us stop the debate. We did not have time to consider the report”, was the argument coming from Siparia, Senior Counsel. Procedural delay again.

So, Madam Speaker, the ball is in the court of the UNC. Explain to the country how you could have agreed to FATCA, which is the replica of clauses 6, 7, 8, 9, 10 of the Bill. You agreed to everything in the FATCA Bill. Now is a problem? To discuss what? To come and say what you agreed to and you passed law unanimously should not be law? That is the argument?

The first five clauses do not require a special majority, and will take us out of the jeopardy of FATF. And the one clause they have a big problem with is the police having taxpaying information—big problem with that. We have added in the judicial scrutiny, and it is a simple majority issue. I, for the life of me, would like somebody opposite for today’s debate to stand up with the Bill and tell the country what the problem with the clauses in the Bill are. I would like somebody

opposite to comply with the correct Standing Orders, and actually put the amendments into writing. I would like somebody to tell me why you did not turn up for the Special Select Committee, where all the stakeholders that you asked to come back again—because they came before, you know—turned up. I would like somebody opposite to tell me what the mischief is so that the country will hear. Madam Speaker, I do not know how hon. Members opposite could look at this issue and have no position other than say, “Leh we talk.” Let us talk, but we are not turning up to talk.

Madam Speaker, the hon. Prime Minister told me that there was a meeting earlier today with the Leader of the Opposition, a team, a recorder, a note taker, a cameraman, a lawyer. You know what you call a band of people? In that meeting, not a single submission as to what the problem is.

**Dr. Rowley:** In the clauses of the Bill.

**Hon. F. Al-Rawi:** In the clauses of the Bill, as the hon. Prime Minister says. So, Madam Speaker, I am at a genuine loss.

The Petrotrin “gallery ting” did not work. We somehow fabricated on May 25<sup>th</sup> that November 30<sup>th</sup> was going to be a day to discuss an issue of national concern, which this Bill is somehow. Pointe-a-Pierre will explain that to me. Couva North would explain that to me, and the people, through you, Madam Speaker, will hear from Tabaquite and Caroni Central because today is the day. There is not bluff, there is no “gambage”, there is no “gallery”. This is the business of the people of Trinidad and Tobago.

I do not have a name here. My name does not appear on any sign in this Parliament and San Fernando West. The Prime Minister is Diego Martin West. That is 60,000 people sitting in two seats right here with the people’s business, and I am very genuinely upset that there could be a cavalier approach by the Members

opposite and we cannot get a shred of understanding from it. It is up to you. We will see what you do, because we here are prepared to vote. When the Prime Minister said all of us are available to vote, we are still here available to work, and our Members who may be absent are on official people's business. [*Desk thumping*]

**4.00 p.m.**

They are not on a line going to India with 10,000 people or going St. Lucia or going Guyana to fete and celebrate the 24<sup>th</sup> of May. That is not what they are doing, Madam Speaker, they are on the people's business. And I do not know how the Prime Minister and Minister Young do it. They get on a plane and go for one day to a meeting and come back the same day.

Minister Young travelled all the way to Japan, took him three days to get there, one day of meetings and three days back, arrived at the airport with his eyes blood-shot red and went straight back to work. You think my friends opposite have a track record like that? Madam Speaker, I think I have said enough. The committee stage of this Bill, when we get to it, I think will speak volumes. I thank you. [*Desk thumping*]

**Madam Speaker:** Member for Caroni Central.

**Dr. Bhoendradatt Tewarie** (*Caroni Central*): I would like to say to the hon. Attorney General through you, Madam Speaker, that the Opposition did not participate in the Special Select Committee because we opposed the idea of a special select committee from the beginning. [*Desk thumping*] If we would read the Standing Orders of this Parliament we would see that there is an official period from July to the end of August in which Members of Parliament are given the liberty because it is in the Standing Orders, to be able to plan their business outside of parliamentary obligations.

And although the Members on the opposite side have violated those Standings Orders on occasion, the Members of the Opposition have a right if they have to travel or do business other than parliamentary business, to do that during the period between July and early September, at the end of August, when they are guaranteed that time by the Parliament.

So for the Member for San Fernando West and Attorney General to speak about the fact that they did not want to meet during that period, I think the Member for San Fernando West would better explain why it is, given the mandate of handling three Bills, they only handled one Bill and brought it here as a full report of the committee. [*Desk thumping*].

Now, the Attorney General, you know, likes to be pejorative, likes to ridicule Members of the House, and you were sitting there, Madam Speaker, and listening to his speech as I was listening, but if you say anything here in the House, he is one of the first to get up and cite a Standing Order. He likes to use scare tactics as he does here, you know, all the things that would happen. If we got here to this point, Mr. Attorney General, where today is the deadline and everything is going to fall down because we did not meet this deadline, how did we get here? Who brought us here?

**Madam Speaker:** Member.

**Dr. B. Tewarie:** I am responding to the Attorney General.

**Madam Speaker:** Member for Caroni Central, you have not heard yet what I have risen to say. Okay? Now, I would like to just caution all Members in that what we are here is about a specific report which is before us. I allowed for a sort of context, the Member for Naparima, to deal extensively with a lot of matters which I would call historical, those matters were responded to by the Attorney General and therefore, I am going to be very, very strict moving forward from here with

respect to what is before us. I think the history has been given on one side, and all the other statements that are attendant with that, those were answered.

This debate is not about the history. This debate is now about something specific before us which is the report of the Special Select Committee. I allowed you, Caroni Central, to deal with the fact of—answer why you all were not there. I am not going to allow any Member to go back now, again, into history, we are dealing with something specifically before us.

**Dr. B. Tewarie:** Madam Speaker, with all due respect to you, the Attorney General spoke, this is a debate, I am responding to things that the Attorney General said. [*Desk thumping*] And I ask that under the clear rules of Parliament that I be allowed to respond to the Attorney General. [*Desk thumping*]

**Madam Speaker:** And, Member for Caroni Central, under the clear rules of Parliament and debate, you are allowed to respond.

**Dr. B. Tewarie:** Yes.

**Madam Speaker:** And all I am saying is that, as far as the matters relate to what is before us today, I am not at all going to restrict that. As far as historical matters, it was raised on one side, it was responded to by another side, on the other side, I am not going to let a second, third, fourth bite of that same cherry. Let us deal with what is before us today, please. Thank you.

**Dr. B. Tewarie:** Madam, I assure you that I will debate the matter before this House which is the Bill, but I want to ask you, please—

**Madam Speaker:** Continue, please, Member for Caroni Central. Please, continue.

**Dr. B. Tewarie:** If this Bill was so important, Mr. AG, why do you not just work backwards from what you had to do to make sure that the agenda was achieved [*Desk thumping*] so that we could get a desirable outcome? But I sense something

here, you know. The AG worked through the Bill clause by clause and he worked through the Bill clause by clause and he said he cited every single clause which did not require a special majority. And he went through the clauses, I think he identified them as 6, 7, 8, 9 and 10 which require a special majority.

And he went on to say that he is not going to go before any international committee and have to explain why the Government, so to speak, the country is not ready and he is not about to say that he is not able to deliver because of the Opposition. And I sense that what the AG is saying, Madam Speaker, is that he is prepared in this Bill to take out the clauses that have to do with the special majority and to pass an innocuous Bill in order to make an international arrangement. If the AG does not mean to say so, I am prepared to sit down for him to respond. [*Desk thumping*]

**Mr. Al-Rawi:** Madam Speaker, if the hon. Member is giving way, the debate is on. It may be premature of me to make that recommendation if the hon. Members are agreeing to pass the Bill; so the ball is in your court.

**Dr. B. Tewarie:** The ball is in all of our courts. [*Desk thumping*] So the Attorney General, Madam Speaker, even by his intervention now, is basically saying that he is prepared to take a certain course to water-down this Bill in order to proceed in a certain way. And I want to say that part of the problem that we have in handling legislation in this Parliament is the way the Government indeed handles legislation. [*Desk thumping*]

So for instance, Madam Speaker, the AG shared with us some time ago, about a year after they came into office, a legislative agenda. And if you look at the legislation that we have had before this House since that time, there is a very wide gap between the stated legislation agenda and what we have been discussing in this House. [*Desk thumping*]

There have been a series of special majority laws that have been brought before this honourable House, Madam Speaker, and in bringing those pieces of legislation which require a special majority, the strategy and the style is always to browbeat the Opposition, first in Parliament, and secondly outside in order to get the Opposition to conform. I can cite examples but it is not necessary because everyone in this Parliament is aware of it, and the general public is aware of it as well.

Now, there have been instances as well where the Attorney General has brought, at least, one Bill which started out with a special majority, and he has reversed that process and caused it to be passed by simple majority. So, I am relating this matter to what I sense as the AG's strategy for dealing with this particular matter and the Opposition here today. Some of these have been tested in court and found wanting. [*Desk thumping*]

Now, whenever they have had Bills that require a simple majority, any amendments that we put forward never count, they are never taken into account. And when there is a Bill that requires two-thirds majority, as long as we were to articulate them or put them forward, they suddenly are confiscated by the Government and then brought as the amendments in the House of Representatives.

**Hon Member:** They “tief” it.

**Hon. Member:** Laziness.

**Dr. B. Tewarie:** This is their pattern—

**Madam Speaker:** Member for Naparima, certain language, please. All right, please. Member for Caroni Central.

**Dr. B. Tewarie:** This is their pattern, but this particular Bill here today, the AG also mentioned about the Tax Information Exchange Agreement treaty of 1989, of which I was part, and that was a different time. I remember in the committee

meeting when we met on that matter, the AG was not even aware that we had this exchange treaty agreement with the US, and it was the head of the BIR who indicated to us that this law was in fact passed in 1989— [Interruption] and the double taxation agreement, sorry. [Interruption] What is that? It is true, it is a fact. And that Bill was the one that made it possible, and it is a different time today, it is a more complex time, it is a very difficult time.

And it is not that we are not aware of the consequences for banks, Madam Speaker, we understand what is happening in the world system. We understand that big banks abroad do not want to worry about little banks in little countries and little customers in these countries, when they could be going after the customers in the world, which are huge asset-based and that are more lucrative to them in the banking industry. We understand that very well, and we understand what are the implications for the banks here. We are very sensitive to it because we understand it is not just a banking problem, it is a customer problem and it is a country problem.

We know the consequences for business. If your banks are in jeopardy and in difficulty, it is very hard to conduct international business, it is hard to export, it is hard to import, we understand it very well. We know the consequences for citizens. And I heard the AG using his emotional best appeal today talking about the consequences for ordinary citizens, we understand that. If you have to get a cash transfer or if you have to use a credit card or buy something online, we understand it very well.

We know the consequences for Trinidad and Tobago, because if we allowed ourselves to slip in the global system and became one of those backward countries, what would happen to us is that we would find it very difficult to navigate regionally and internationally in the world, and we understand those things. But all

of these things and all of these concerns, Madam Speaker, do not take away from the Government the responsibility of meeting its international obligations [*Desk thumping*] meeting its parliamentary obligations, and meeting its legislative agenda obligations properly. [*Desk thumping*]

And I want to say that in my estimation, they have entirely failed on three counts. [*Desk thumping*] They have mismanaged their international relations because all the issues he is accusing the Member for Naparima about not understanding, it is because they were confused about the obligation to the OECD, the Global Forum, FATF, et cetera, et cetera [*Desk thumping*] that we end up in this position.

And you have one Minister of Finance following one agenda, and the AG following another agenda and all of them crashing into one another. [*Desk thumping*] Do not come here and blame the Opposition for your incompetence [*Desk thumping*] and then come in the Parliament and blame us, set up a meeting on the political platform to blame us and to vilify us and get [*Desk thumping and crosstalk*] the business—

**Madam Speaker:** I want to hear the Member for Caroni Central. And you see this animated kind of behaviour, I do not think it is parliamentary, I am not going to tolerate it. Member for Caroni Central, please continue.

**Dr. B. Tewarie:** So you do all of these things, you make mistakes, you cause blunders, you get us into a situation where all of these things, every one of them is a crisis.

**Mr. Al-Rawi:** What about a clause?

**Dr. B. Tewarie:** What about a clause? I know the clauses here, I could tell you— [*Interruption*] I would not be side tracked by you. You always want to tell us who should speak on this side. [*Desk thumping*]

**Madam Speaker:** Member for Caroni Central, if you just ignore the crosstalk and direct your contribution here, I am sure, you know, you would not be side tracked at all, just direct it this way. And I would just advise the Members of the front bench on my right to please, observe Standing Order 53. I would like to hear Caroni Central, please.

**Dr. B. Tewarie:** As I said, you created a crisis and the end result is that we are here. And not only did you now politicize it on the platform, politicize it here, but you got the business community to get up and speak about it. You say here—

**Mr. Al-Rawi:** “What they said?”

**Dr. B. Tewarie:**—that all of them, everybody wants the Bill to pass without amendment. That is not true, that is not true at all. They want the Bill to pass, as we want the Bill to pass. [*Desk thumping*] They want the other two pieces of legislation and any other related pieces of legislation to pass because what are the bankers concerned about? They are concerned about correspondent banking, and they are concerned about not being in a situation where they are less than a stand-up bank in the world system; that is what they are interested in. And they are not concerned about some of the issues here, anything other than what would give them the integrity as a bank or as a banking sector.

The business community too wants to do its business, and that is what they are concerned about. But we in the Legislature have to be concerned about more things including— [*Desk thumping*] and this is an important aspect of parliamentary duty which is public interest, public good, that is part of it, it is a very important part of it. And you cannot come here “last minute” creating a crisis, creating a situation in which you take us to the edge, so to speak, telling the country that we are taking you to the edge as you did with FATCA, as you did with the Anti-Gang Bill and as you are now doing with this Income Tax (Amdt.) Bill.

[*Desk thumping*] And as the Minister of Finance rightly said, you have two Bills there in committee, suspended now because of how you have handled that particular Joint Select Committee which also needs to be addressed in this country. Now, in this document here we have—

**Mr. Lee:** 53, Standing Order 53.

**Madam Speaker:** Members, Diego Martin North/East, Port of Spain North/St. Ann's West, could you all kindly, please, contain the talk and the level. Okay? We are here to listen to the Member for Caroni Central. Please continue, Member.

**Dr. B. Tewarie:** Thank you very much, Madam Speaker. In this particular document here we have the report. Okay? We have the amended Bill, we have the report on the stakeholder consultation. We have—well, I will stop at that point because I want to make a few points on some of these.

When you read on page 7 here, you read:

“...Forum: Transparency and Exchange of Information for Tax Purposes...”

—and you have here, 2.17:

“According to the Global Forum on Transparency and Exchange of Information”—I simply want to point to one phrase—“...implementation of the standards of transparency and exchange of information for tax purposes.”

So in a fundamental way, this whole Bill is about exchange under conditions of transparency. And yet in this Bill in which the major concern, Madam Speaker, is transparency of transactions involving customers with bank accounts who are under the jurisdictional authority of the particular signatories to these agreements, one of the issues that has come up in the debate in the Joint Select Committee and in the Parliament and in the letter of the Leader of the Opposition to the Minister of Finance is the question of transparency and distribution of information. [*Desk*

*thumping]*

So here you are debating a Bill about transparency and free exchange of information, and you do not have transparency here and free exchange of information [*Desk thumping*] among the Members of the Parliament.

The second thing is the way the report is written, Madam Speaker. If you look on page 10, 2.34, it says here:

“Furthermore, during the public hearing held on Wednesday November 28, 2018 the Deputy Chairperson of NAMLC cautioned that if the Income Tax (Amendment) Bill, 2018 was not passed by November 30, 2018, and this would result in a downgrading of Trinidad and Tobago from a ‘grey’ list to a ‘black’ list. This in turn will result in measures meted out to Trinidad and Tobago by correspondent banks, some of which are highlighted...”—in—  
“...2.33.”

I wonder if this person knows that we are on the blacklist already for nearly a year. I wonder if the Government knows that, and I wonder if the Government knows that it is said in this Parliament that the reason they want to pass this Bill, and the reason they sent the other two Bills to the Joint Select Committee to be considered together to come to the Parliament was because they wanted to get off of the blacklist. [*Desk thumping*] And they want to come and accuse us of laziness and sloppy thinking. “Boy, I don’t think allyuh were ready for government.” [*Desk thumping*] “Allyuh was not ready for government in 2015”, and everything in the last three and a half years tells you that you are never going to be ready. [*Desk thumping*]

I want to say that in the stakeholders’ consultation here, contrary to what the AG says, that all of them want to pass the Bill without amendment; that is not true. There are issues that are raised here. I will not raise the matter of AMCHAM

because it concerns my son, but whatever he said, I can tell you, it comes from a good, solid, independent mind. [*Desk thumping*]

And the second thing that I would like to say is that there are other chambers in here other than AMCHAM that mentioned the fact they have concerns that they want addressed in the legislation as well.

I want to say as well that if the AG and the Minister of Finance would probably agree that this version of the Bill which they brought from the select committee, in which we did not participate, is a better version of the Bill than the one that came here a week ago, if they would agree to that, I would like to say that they should say, thank you. [*Desk thumping*] They should say thank you to the Opposition for raising the issues, piling on the pressure, for the Leader of the Opposition for writing a letter to the Minister of Finance, [*Desk thumping*] for raising all the issues of concern, issues which they did not take into account in the JSC, which they took into account in the Parliament after the JSC, and other issues which they took into account on the basis of issues raised in the letter, and issues raised in the public domain by translation of the issues in that letter to the public at large through the media, and we thank the media for that. [*Desk thumping*]

So this might be a better version of the Bill, but notwithstanding that, it is not the desirable version that we want that is complementary [*Desk thumping*] to the other two.

**Mr. Al-Rawi:** What exactly is wrong with it?

**Dr. B. Tewarie:** I do not wish to engage the AG in that. The AG had 45 minutes to speak—

**Mr. Al-Rawi:** “Well, engage de Bill, nah.”

**Dr. B. Tewarie:**—and he says—I am engaging the Bill.

**Madam Speaker:** Member for San Fernando West, please leave Caroni Central.

Member for Caroni Central, you continue, please. Direct your contribution this way.

**Dr. B. Tewarie:** Okay. So the Opposition's resistance has been a significant contribution to democracy in this country. [*Desk thumping*] It was a significant contribution to the passage of a superior FATCA Bill no matter what they say. [*Desk thumping*]

**Madam Speaker:** Hon. Members, it is now 4.30 p.m. I think now is a convenient time to take the suspension. Member for Caroni Central, when we return you have 50—Member for Caroni Central, when we return you will have 50 seconds of your original time left. Fifty seconds of your original time and 15 minutes. So that if you ask now for the extension, then I will not have to interrupt you after 50 seconds.

**Dr. B. Tewarie:** I will take the extension. The extension is 50 seconds or 50—  
[*Laughter*]

**Madam Speaker:** It will be 15 minutes and 50 seconds.

**Dr. B. Tewarie:** So I can continue.

**Madam Speaker:** Hon. Members, we will now take the suspension. We will return at five o'clock. This House now stands suspended.

**4.31 p.m.:** *Sitting suspended.*

**5.00 p.m.:** *Sitting resumed.*

**Madam Speaker:** Member for Caroni Central. [*Desk thumping*]

**Dr. B. Tewarie:** Thank you very much, Madam Speaker. As I continue on this Bill before the honourable House, I want to say that it has been long established, both in the consultations that were held a few days ago by the Select Committee, whose report we have in our hands in this House, and in the debate on the prior version of this Bill, and on this current amended Bill brought to this House on two

separate occasions, that this Bill alone—the passage of this Bill alone—will not get us off the blacklist.

It has been established to, I think, that the pressure of the Opposition, the consultations, the articulation of different positions, have led to what is clearly an improved version of the Bill here today. And how do we then know that it will not be possible to improve this Bill by further amendments if we were to have them in a joint select committee with the other two Bills to look at the capacity for harmonization, and alignment, and achievement of the objective of getting this country clearly off the blacklist? [*Desk thumping*] Because that is what will strengthen the banking sector, that is what will strengthen the business sector, that is what will strengthen the citizens as the consuming sector in this country who are now all global consumers, and that is what will strengthen Trinidad and Tobago as a national jurisdiction, but also as an economic jurisdiction in charge of its own affairs but connected to the rest of the world.

You know, the Member for San Fernando West, the Attorney General, objected to many things that the Member for Naparima said, and objected to the Leader of the Opposition even getting up to object about whether we should debate this, since, from her point of view, we did not have 24 hours' notice. And the Attorney General, especially in the capacity as Attorney General, should know that it is the right of Members here to get up, and to speak, and to object, and to raise issues, and to challenge. That is the nature of parliamentary debate and parliamentary discussion, and parliamentary democracy. That should not upset the AG, especially since he is often a principal objector in many situations. But that is what democracy is about.

And as I said before, Madam Speaker, and it is worth emphasizing, that one of the very very important roles of an Opposition is to strengthen the democratic

process. If you have weak Opposition, you have a weak governance system. [*Desk thumping*] If you have weak Opposition you have a weak parliamentary system, and if you have a government that can bully its way through legislation by cowing the Opposition, you will get bad legislation. [*Desk thumping*] And therefore the democracy depends on this interplay. The democracy also depends, Madam Deputy Speaker, on how you cultivate—

**Hon. Member:** Madam Speaker.

**D. B. Tewarie:** Madam Speaker, sorry—and nurture the democratic process. And, had the Minister of Finance, or maybe the AG approached this whole matter of this particular set of Bills differently, we might not be in this place that we are in today. Because, the record of the Government, I want to emphasize, because they have been giving the population the wrong impression. I want to read from page 4 of the Leader of the Opposition's letter to the Minister of Finance, and on page 4, Item 16, in her text, she says:

The Automatic Exchange of Information Implementation Report 2018, by the Organization for Economic Cooperation on Development (OECD), was issued yesterday...

Now, her letter was November 22<sup>nd</sup>, so this is November 21<sup>st</sup>.

...by the Global Forum on Transparency and Exchange of Information for Tax Purposes, Plenary Meeting, held on 20<sup>th</sup> to 22<sup>nd</sup> of November, 2018 at Punta del Este, Uruguay and indicates the following with respect to Trinidad and Tobago.

And she cites:

Domestic and international legal framework not in place, Convention not signed, multilateral competent authority agreement not signed, common transmissions system status have not yet signed the CTS used arrangement,

primary legislation not in place, secondary legislation and regulations not yet in place.

And she observed in her letter:

The Government's performance against every single indicator is nil.

And that is that truth of the matter that we are dealing with here. The Government has basically hemmed and hawed on this matter. I do not know what the reason is. There may have been good reasons, I do not know. But they have hemmed and hawed on the matter, and the end result is that we ended up with a crisis situation which they have had to manage, and had they managed it differently, in a way that is respectful of the Opposition and respectful of the democracy, it might have been a little different.

So, the Member for San Fernando West, the Attorney General, I suppose this is what he would call part of his follow-the-money legislation. And he is in a hurry to pass this Bill, because he said that this is—despite his agenda, his legislative agenda, these things he said are now his main and principal agenda. And now he is prepared to pass all of these Bills, and as I said, he seems to be indicating—Madam Speaker, I cannot be sure, I do not know, and I do not know what is in the Attorney General's head, but he seems to be contemplating, as he has done before, withholding those clauses that may require a two-thirds majority in order to create the conditions in which they can get a simple majority Bill.

My own feeling is that if they pass a simple majority Bill here it will not meet the requirements that are necessary to deal with—what can I say?—international requirements. They may well have to—if they do that in the way that they are suggesting—deal with the matters in the other Bill which is why the three Bills are so critical in this thing. [*Desk thumping*] You see? Because what you give in one you can take in each other. It is not that the Bills are not separate. It is

not that they do not have jurisdictional power in their own right, but it is when you put them together, when you harmonize them, when you align them, then it gives a bigger picture. Just as we are dealing with an international system in which what they are really trying to do is the flow of money and finance, and what they are really concerned with in these Bills, in all of these Bills, not this Bill only for taxation. What they are concerned with, really, are money laundering issues. That is what they are concerned about. They do not want the dirty money in the system. They do not want the dirty money to get away in the system, whether it is in Trinidad and Tobago or Paris.

And the second thing is that they are concerned about terrorism issues. Because it is not just follow the money, it is follow the terrorists. [*Desk thumping*] It is not just follow the money, it is follow the crooked person with money laundering habits. That is what this is about. And the Attorney General talks here about the fact, he says, you know, deal with the Bill. I have dealt with the pertinent issues in the Bill, because the Bill is a few clauses and there are a few amendments. [*Interruption*] You would not even know if I did.

**Mr. Hinds:** You are the biggest intellectual in here.

**Mr. Karim:** “Oh gosh, wha’s dat? Wha’s dat? Wha’s dat? What kind ah ting is dat?”

**Dr. Tewarie:** You would not know.

**Madam Speaker:** Member for Laventille West, please contain yourself. Okay. Member for Caroni Central.

**Dr. B. Tewarie:** So they behave when they get beaten. There is one issue here under that particular clause, I am trying to find it, in which—when they identify under the Proceeds of Crime Act. This is on page 57. It would be 6(b), under the Proceeds of Crime, under the Terrorism Act, under the Prevention of Corruption

Act, all of which are the things that they are really dealing with here. They have here:

“...involving fraud or dishonesty;”

And the problem with that particular clause, of course, is that it is against a broad clause. Related to what? Okay? Which is the whole issue of how you make this legislation precise? How do you bring precision to it? And how do you bring precision to it taking into account the international obligations that you have and you must meet; taking into account that what you are dealing with are these issues here which are paramount, which are most significant; but taking into account as well that when you pass the legislation—and you want to have a certain amount of constitutional protection for the person who is an ordinary citizen in the country, not involved in any kind of “comess” or international accounts, or anything like that, and you do not want that to be part of it.

So, for instance, in the budget, there was an issue having to do with raising the crime—raising the fine for the crime of misrepresenting information to the BIR, from \$50,000 to \$250,000. I asked two questions about that during the budget debate, Madam Speaker. The first question I asked was directly to the Minister of Finance, whether, in fact, this is going to be administered by the BIR? Whether this matter is going to go to court or whether decisions are going to be made?

I asked the same question when the BIR came here during the committee stage, which you chaired. I did not get a satisfactory answer for that, and I do not know whether what I am saying now is in fact a possible reality. But for instance, would it be possible to cite something like that as tax evasion, and on the basis of that, use this law, which is not meant for that, not meant for that at all, because that has nothing to do with a citizen under jurisdiction because of an account in some

other country? Would that be possible to use this legislation for a person like that? Now, crimes must be dealt with. I have no problem. But there are laws to deal with those crimes. What I do not want is for a person under something like that to come under this, what is essentially an international taxation issue. And I believe that is the wrong jurisdiction for it. So, I think that that particular clause is too wide.

I close, Madam Speaker. I have made my points, and I close by saying that the Government is entirely within its rights to take responsibility for what has happened in this place. [*Desk thumping*] I do not blame them. I cast no blame on anybody. The point is we are here, the whole country is going to be affected, everybody is going to be affected who is supposed to be affected by this. And the whole purpose of this Bill and the other two Bills is to take us out of the blacklist and give us a clean slate in the international system. We are prepared to do that. We want to do that. The United National Congress, and the Opposition of this country, wants to make sure that Trinidad and Tobago is okay in the world. [*Desk thumping*] And on the basis of that, I would like to take the position that has been articulated very very clearly in a letter to the Minister of Finance by the Leader of the Opposition. And today the Member for Diego Martin North/East, the hon. Minister of Finance, said that they are prepared to bring back the other two Bills by the 27<sup>th</sup> of December. I think if we put those three Bills together, we would be off the blacklist, having done this by the 27<sup>th</sup> of December. [*Desk thumping*]

So, let us do the right thing. Let us do it well. Let us pass good legislation. Let us harmonize the three pieces of legislation. Let us align them in such a way that when Trinidad and Tobago speaks to the world, the Attorney General will not have to pass legislation less than is needed here in order to stand up and be strong over there. Let us pass real legislation. Let us do it together. And let us do it the

best that we can as a parliamentary community on behalf of the citizens of Trinidad and Tobago, be they bankers, be they businessmen, be they citizens, or be they anybody, citizens of Trinidad and Tobago, who have an interest in seeing a very strong financial system, and a strong economy for Trinidad and Tobago, with respect in the global system. We stand for that on the side of the Opposition.

[Desk *thumping*]

**The Minister of Tourism (Hon. Randall Mitchell):** [Desk *thumping*] Thank you very much, Madam Speaker, for allowing me this very brief intervention to contribute in support of the Motion to adopt the report of the Special Select Committee of the House of Representatives on the Income Tax (Amdt.) Bill, 2018.

Madam Speaker, I have listened to my friend from Caroni Central, and, Madam Speaker, I have also listened to my friend from Naparima, and in their respective 45-minute contributions they have not proffered any amendments that would better this Bill to create the desirable situation, a desirable Bill that we can pass in this House. Madam Speaker, there is one Bill before us. They continually speak about other reports, about other Bills. But, Madam Speaker, there is one Bill before us, and that is the Income Tax (Amdt.) Bill, 2018. And, Madam Speaker, this is the report from the Committee that we must adopt. There are three aspects to this Bill under consideration. There is the aspect of tax transparency and tax information exchange, and that refers to the Global Forum.

And, Madam Speaker, the other aspects are the Anti-Money Laundering measures and the Counter Terrorist Financing Measures under the Financial Action Task Force. But, Madam Speaker, I want to focus on the tax transparency and tax information exchange. And that is being pushed by the Global Forum. And, Madam Speaker, what is the Global Forum? The Global Forum is an international body which includes 150 members plus the European Union. And the Global

Forum's aim is to achieve widespread implementation and acceptance on internationally agreed standards on tax transparency and the exchange of tax information worldwide. And why do they put forward that standard for all to accept? They put forward that standard, Madam Speaker, to raise public confidence in the tax system and to assist jurisdictions worldwide in tackling illicit financial flows.

And the Global Forum supports governments around the world enforcing the efficiency of tax enforcement and increasing the level of compliance. Because, Madam Speaker, the effective use of these modern information-sharing mechanisms help all members of the Global Forum to narrow the tax gap created by the evasion and the avoidance of tax. Madam Speaker, the Global Forum also seeks to restore the balance in the allocation of the tax burden and to boost state revenues. And, Madam Speaker, during the meeting, the public meeting that the Special Select Committee held, the EU Ambassador appeared before us, and that statement is very relevant to restore the balance in allocation of the tax burden and to boost state revenues. And, Madam Speaker, I asked the EU Ambassador—I had an opportunity to ask the EU Ambassador, what is the driver? What is the main reason behind the creation and the adherence of these tax brackets? What is the driver? Why are we being compelled, as other member states are worldwide, to adhere and to comply with this tax transparency standard?

And the answer was obvious, Madam Speaker. He said, in the European Union, as well as other member states, they need to ensure that companies and individuals pay their fair share of the tax burden because there is a wide problem of tax avoidance and tax evasion worldwide and they need to ensure that everyone carries their fair share of the burden.

And, Madam Speaker, I also had the opportunity on this point of carrying

the fair share, fair burden of taxes. I had the opportunity to speak to the BIR, and I asked the BIR, and they admitted, that in our jurisdiction the problem of tax evasion and tax avoidance is pervasive. I was not able to tie them down to a particular value of the gap, but, Madam Speaker, it is widely regarded that the gap is very significant.

So, Madam Speaker, this Bill is not just to bring a benefit to those external to our jurisdiction. This Bill also benefits our tax collection agencies. [*Desk thumping*] And we entered into another discussion with the Board of Inland Revenue. We asked the Board of Inland Revenue: Who are the taxpayers more likely to evade and avoid paying taxes? And, Madam Speaker, it is not the common man, you know. It is not the person who remits taxes via PAYE. It is not the working class, it is not the ordinary citizens, it is not the bulk of the tax-paying population. It is those who can afford the high priced lawyers, and the high priced accountants, and as the EU Ambassador suggested, what the Panama Papers showed, they are the ones that can form shell companies and go into tax havens. It is not the working class.

So, Madam Speaker, I submit to this honourable House that this piece of legislation benefits the majority of the citizens in Trinidad and Tobago. [*Desk thumping*] So, Madam Speaker, we are a member of the Global Forum and we have been a member of the Global Forum since 2011. We are now at November the 30<sup>th</sup>. But even when those on the other side were in Government they knew that they had to put these measures in place. They knew that we had to comply with these standards for tax cooperation. So, Madam Speaker, and to correct the Member for Caroni Central, we are not on a blacklist. We are on the grey list. We are on a list—the only country that is non-compliant—

**Mr. Hinds:** Totally non-compliant.

**Hon. R. Mitchell:** Totally non-compliant, and we aim to become compliant. We aim to get off the grey list. But if we remain as non-compliant, then we go onto the blacklist, and then the country would see the dire consequences for going onto that blacklist.

But, Madam Speaker, I would like to break things down very simply, and I could use an analogy that we know in the energy sector: Point Lisas.

**Mr. Indarsingh:** Petrotrin and Trinmar would have been a better example.

**Hon. R. Mitchell:** Madam Speaker, in San Fernando and in central we know in the energy sector the energy chamber along with its members created this standard called, “Safe TO Work” otherwise known as STOW. They created it. It is a standard they created.

And for any employee in the energy sector, and for any company wanting to do business with the major energy players, they had to become STOW compliant. And what that meant is you had to put a health and safety system in. It was very expensive. For any worker wanting to go on any plant you had to go through exams, you had to qualify for a PLEA Pass-card. It was very burdensome, very burdensome. But, if you did not comply then you were not able to do any business with the energy sector. You are not able to get employment on any of these energy companies on the plants. And, Madam Speaker, that is the consequence for not adhering to that standard. We all know it.

Madam Speaker, the consequence for not adhering to this tax exchange standard is also dire. And, the Bankers Association came and they told us what those consequences are, and the main consequence is de-risking or de-banking if we remain on the blacklist. What de-risking and de-banking means—because it really sounds like a buzz word—all it really means is de-risking or de-banking. All it really means is that banks in foreign jurisdictions that are in partnership with

local banks will terminate and exit those relationships. And they would exit those relationships because it would be deemed—the local banks, our local financial institutions would be deemed to be too high risk. And to give an example, Madam Speaker, I think several years ago HSBC was fined by the regulators in the—the US regulators and the UK regulators for not policing enough, not putting enough measures in place to counter—and some money laundering scheme that was found to occur in their banks. And they were fined several billions of dollars. And that is the risk that these foreign banks will want to escape.

And therefore they would exit the relationships. There would be no correspondent banking. The credit card system would be in jeopardy. The Bankers Association came and they painted a picture. They gave an example of our manufacturing sector, and we depend heavily on our manufacturing sector, Madam Speaker, and they gave an example of the working capital cycle. Manufacturers need to import their raw materials, they add value here, and then they export those raw materials.

So at the start of the cycle, Madam Speaker, the manufacturers are going to have difficulty in importing their raw materials. Because to import their raw materials they may need a letter of credit or they may need to wire-transfer the money, and in the absence of correspondent banking, that simply cannot be done. But even if they were to overcome that hurdle of getting in the raw materials, they add value, and they now export. There would be a difficulty in the manufacturers getting paid because payments come by wire transfer.

**Mr. Lee:** Madam Speaker, I draw your attention to 55(1)(b) please.

**Madam Speaker:** Please continue, Member for San Fernando East. [*Desk thumping*]

**Hon. R. Mitchell:** Thank you, Madam Speaker.

**5.30 p.m.**

So, Madam Speaker, just to tie that in for the Member for Pointe-a-Pierre, it could very well lead to capital flight. Because if the manufacturers cannot conduct their business from this jurisdiction they may very well, at a minimum, set up banking arrangements in foreign jurisdictions or they may leave here altogether.

**Mr. Hinds:** Capital flight.

**Hon. R. Mitchell:** Capital flight. And, Madam Speaker, for the average citizen, wire transfers. A wire transfer would become extremely difficult in the absence of a correspondent bank. For the average person—the Member for Diego Martin North/East would have alluded to it—someone who has a child abroad needing to send money for their tuition payment, or just to send money to purchase something, a fridge, a stove—

**Hon. Member:** To pay rent.

**Hon. R. Mitchell:** To pay rent—

**Mr. Lee:** 55(1) (b). We have heard this on several occasions from on that side for the afternoon, Madam Speaker, about correspondent banking.

**Madam Speaker:** And the Member for Pointe-a-Pierre, I do not uphold your objection, 55 (1) (b) in my view. You can raise it but it is for me to determine if I find it tedious. Member for San Fernando East. [*Desk thumping*]

**Hon. R. Mitchell:** Thank you very much for your protection, Madam Speaker. So, Madam Speaker, the credit cards would also be affected as you heard. Citizens cannot make simple Amazon payments, they cannot shop online, they cannot even get US cash when they travel to go and purchase very basic items.

Madam Speaker, the question also turned to the money service businesses. And I know it was mentioned before, the Western Union and the MoneyGram. But, Madam Speaker, this country is very much dependent—I do not know to what

extent—but the country is very much dependent on foreign exchange coming in from these remittances, from the diaspora. It is a particular segment of the population who are really, really, really, dependent on these remittances. It is the mother who would have left to go in a foreign jurisdiction to work and send money to care for her child, in that child's grandmother's care. It is the father who would have left the country, left his family to go and work short-term, whose family would be very much dependent on these remittances. This matter is of grave concern, especially to the most vulnerable in society. [*Desk thumping*]

So, Madam Speaker, as I indicated on the outset, I did not intend to stay too long because it is clear that those opposite are stonewalling. [*Desk thumping*] They have been stonewalling since May 25, 2018. All I can do is on behalf of the citizens of Trinidad and Tobago, and on behalf of the constituents of San Fernando East, to plead with you to please put the country first. Put the country first. [*Desk thumping*] There is one Bill before us and every stakeholder, including AMCHAM, they came and they indicated that they have no problem with the Bill. Every single one of them indicated that there are severe consequences if we did not pass these amendments, every single one of them. So, Madam Speaker, I urge that they support the Bill and I hope for the best and I thank you for the time. [*Desk thumping*]

**Mr. David Lee** (*Pointe-a-Pierre*): Thank you, Madam Speaker. [*Desk thumping*] Listening to the Member for San Fernando East I really, Madam Speaker, I was shocked that the Member for San Fernando East, who was part of that select committee, Special Select Committee just this week, had nothing much to say in his debate. I mean he just repeated everything from his side when they talked about correspondent banking. But the critical thing that he spoke about, that he debated, was about the Global Forum. And he concentrated his debate around his

few minutes on the Global Forum obligation, and I quote on page 7 in the report:

2.16 the Global Forum obligations, Transparency in Exchange for Information for Tax Purposes.

And I will get into that in a minute about the Global Forum, Madam Speaker.

I listened to the Attorney General in his debate earlier on and he talked about the Opposition who were part of that first Joint Select Committee, our Members, who did not want to sit during the vacation period. But, Madam Speaker, I was made aware that the first time the Joint Select Committee met was sometime in early August of this year. So the Bill was debated on May 25<sup>th</sup>. It came to the House on May 25<sup>th</sup> and the first Joint Select Committee that was chaired by the Member for Diego Martin North/East that brought our Members to that meeting was in August 2018. So I just want to lay that down because the Attorney General gave the impression that the Opposition Members on the Joint Select Committee did not want to meet because of the vacation period and that is far from the truth.

We also wrote to the chairman of that Committee, the Member for Diego Martin North/East, where our Members indicated we were prepared to meet during the vacation period. [*Desk thumping*]

**Hon. Member:** True.

**Mr. D. Lee:** So we are talking about the Joint Select Committee on the three Bills that the Joint Select Committee was meeting, Madam Speaker, nothing else. So when the Attorney General, in crosstalk talked about hon. Sen. Wade Mark, that has nothing to do with it here today.

Madam Speaker, the Attorney General in his debate made a statement, the country is at a crisis point. We did not put the country in a crisis point, you know, that the Attorney General mentioned. The Government of the day has this country in that position.

**Hon. Member:** Two years, three years.

**Mr. D. Lee:** So, Madam Speaker, I want to get back to the Member for San Fernando East when he started to talk about the Global Forum team and the Global Forum issue on the transparency and tax purpose. Madam Speaker, I need to put things in context. I met with the Global Forum team earlier this year. I led a team, two other Members of the Opposition, and it is interesting coming out of that meeting, the Global Forum people, and that is how we are here today. Because the team, the Global Forum team, headed by one Mr. Godfrey who is the deputy head of the Global Forum Secretariat and a young lady Ms. Kaylene Annusco, her position is the Tax Policy Analyst at the Global Forum.

Madam Speaker, when I met with that team I am surprised that we are here today on November 30<sup>th</sup>. Because, when I met with that team on February 23<sup>rd</sup> in respect, one of—this same Bill that we are trying to debate and pass here today, if you listen—and my notes from that meeting—we should have done this with two other Bills that are in a joint select committee since March of this year. Because they told me that they have been working with the Attorney General and the Minister of Finance reviewing legislation of 2017, legislation, that that is why they came into this country in January and February of this year. And they gave us the assurance that these pieces of legislation would have been brought to Parliament in March because their deadline was May this year. And I told them, Madam Speaker, and I need to put it into context, and I told them that I would not be surprised that the Government of the day pushes the Opposition right down to the brink just like what they did with FATCA to put the pressure—

**Madam Speaker:** So I am really standing on the point of relevance, okay? If you are going to tie what you are going to say to this report I will give you a little leeway.

**Mr. D. Lee:** Thank you.

**Madam Speaker:** But I already ruled on the whole history.

**Mr. D. Lee:** Yeah, I hear you.

**Madam Speaker:** Thank you very much.

**Mr. D. Lee:** Thank you, Madam Speaker. And really and truly it is about the Global Forum issue because we are debating one of the Bills in respect of getting us off the grey list, the blacklist or whatever list, where we are non-compliant at this point in time, Madam Speaker. So that the issue for me is that there was a legislation by the Attorney General that should have been brought to this House since in March, the same pieces of legislation we would not have been here today and the country would have been in a better place as we speak today. [*Desk thumping*]

Madam Speaker, it is interesting when I reviewed this report from the select committee, and I want to go to my colleague. The Member for San Fernando East talked about one of the stakeholders that came in front of the select committee was the BIR. And it is interesting to note, given that we had only gotten, when I got up this morning at six o'clock I saw my email, the select report came into my email at 12.49 a.m. this morning—12.49. So that when I got up at six o'clock and I checked my email I saw it there. So I kind of tried to get it ready for today.

So, Madam Speaker, I want to go back to what the Member for San Fernando East when they talked about the BIR and they had Ms. Allison Raphael, who is the Chairman and Commissioner of the BIR in discussions. And I want to quote some of her exchange with the chairman. And it is interesting, Madam Speaker, on page 88 of the report and I want to quote:

“Mr. Chairman: Okay. Is there anything else the Board of Inland Revenue would like to say?”

Ms. Raphael who is the commissioner of Inland Revenue says, and I quote:

“There is a deadline for the provision of the information with respect to the Global Forum. I think it is September 2019”—September 2019—“So I just want to say it is important that the Bill is passed as soon as possible.”

September 2019 is next year.

“Mr. Chairman:”

And he goes on and I want to read from the verbatim from the report:

“That is the full operationalization, just like FATCA where we had deadlines to pass legislation...”—et cetera, et cetera, et cetera.

Ms. Raphael says:

“Right, but of course we have some administrative work to do.

Mr. Chairman: And the deadline that we are aware of is this week. That is our deadline.”

So the Chairman is saying he is setting his own deadline to Ms. Raphael. Ms. Raphael says:

“I understand that.”

Mr. Chairman says:

“...where did you get that September 2019 from?”

“Ms. Raphael: The Global Forum.”

**Hon. Member:** What!

**Mr. D. Lee:** So I am a little bit confused, Madam Speaker, that we are here looking at and saying that the country is in a crisis at November 30, 2018, today, but reading the verbatim notes from the report, and this is just cursory going through, that Ms. Raphael, who is working with this Government, who is head of the BIR is saying September 2019 is the end date for Global Forum.

So while the end date might be September 2019 we are on November 30,

2018 and we as an Opposition, as a responsible Opposition, have been saying you bought three Bills together to a JSC. Let us all do a committee on the three Bills and bring it to the House because we have time. [*Desk thumping*] Because, the Member for Diego Martin North/East had said, and it is there on the *Hansard*, that all three Bills are inter-related. So we asked, why are we being pushed to the brink? Why is the country being given a narrative that the sky will fall? [*Desk thumping*]

**Mr. Imbert:** Madam Speaker, 48(1). It is only one Bill before the House not three.

**Madam Speaker:** Member for Pointe-a-Pierre, I will allow you to continue, but just as how you started a short while ago referring to the report, I will ask you to keep your contribution within the context of the report.

**Mr. D. Lee:** Thank you, Madam Speaker. I am referring to the report. I am referring to the report. So it is there in black and white, in the verbatim that there is a date of September 2019. So we need clarity on that. I also looked at—I was listening to the—and one of the concerns with the Board of Inland Revenue is really, and I would ask the Minister of Finance to really look at the operations of the Board of Inland Revenue in dissemination of getting the information to the relevant authorities in a quick manner. I think it is more of an administrative issue than in the Board of Inland Revenue than actually getting the information to the people.

Madam Speaker, I listened to the Attorney General and he said that, you know, we have not put forward anything. When I looked at one of the amendments that this Government has put forward in this report, they talked about—besides the Proceeds of Crime Act and the Anti-Terrorism Act, there is a third part and I do not have it right here in front of me, Madam, about fraud and

dishonesty. Those were the words. And “dishonesty” is such a vague word to be used in the context of trying to get information or use that word “dishonesty” as the word for the police to be able to go to BIR to get information. It is such a vague word, Madam Speaker, and I think we need to add some clarity to that.

Madam Speaker, when you look at also, in the report, and one of the concerns from the BIR, on page 85, Madam Speaker, of the report from the BIR, Ms. Raphael, one of the concerns that Ms. Raphael as Commissioner had with the Bill was giving information to the police. So, when you look at page 85 and page 87, one of the concerns of Ms. Raphael was the ease that is now being asked to give tax information to the police, where there is an inspector or higher. And Ms. Raphael had asked if you can elevate that position to the request for the Commissioner of Police rather than a superintendent or an inspector. So she was asking, because she had a concern of just giving information to the police above a certain rank. So she had asked if the Commissioner of Police would have been the designated person to be considered. And the Chairman found that was not practical. The Member for Diego Martin North/East did not find that was practical. [*Crosstalk*]

So, Madam Speaker, I want to also agree with my colleague, the Member for Caroni Central about where the Attorney General mentioned about what clauses of the Bill do not require three-fifths and what clauses require three-fifths. And one of the issues is that he is saying that the ones that requires three-fifth are already there, parts of the FATCA legislation, clauses 6, 7, 8, 9. So that the work of those particular clauses that relates to FATCA is already in place and is being done.

So, Madam Speaker, it is not an issue for us. It is really not an issue for us, but we have a concern with other clauses, especially clause 5. And, Madam Speaker, you know, really and truly, where we are today is because of the—I

would say the sloppiness by this Government. They are not understanding what is required. They always seem to want to bring pieces of legislation at the 99 hour and force the Opposition to vote for it. And I think really and truly, this is, I am amazed that we are here today, again. Because we should not have been here today, because when you look back in—and I know you do not want us to go back in history, I am not going back in history—

**Madam Speaker:** Member, I have said that already and the mere fact that you are saying that I said that, means you have heard me. So I would ask you to move on, okay? If you want to talk about something in the report for emphasis, I will allow you some leeway, but going back in the history, I am not going to allow it, okay? I have allowed the Member for Naparima full latitude with that just so that the context could have been set. And I think, I see him shaking his head, but I think he did it extremely well. Continue, please.

**Mr. D. Lee:** Thank you, Madam Speaker. So really and truly, Madam Speaker, I think in my brief debate here this afternoon, because my Members would have raised most of the points that I would have wanted to raise, Madam Speaker, but really and truly I want to say in closing, really and truly that we should not be here today. And with those few words I thank you. [*Desk thumping*]

**Dr. Roodal Moonilal** (*Oropouche East*): Thank you very much, Madam Speaker. Madam Speaker, just a few remarks on this matter relating to the report before us which like my colleagues for better or for worse, I was not awake at 12.59 a.m. but enjoying a good rest. So I had first sight of the report at about 7.30 this morning. And the Minister of Finance, I am happy at that hour he was really able to be up and about. The last time he was up and about I think, he was removing the serpent from on top the Red House, but it is good that he operates at that hour and I want to thank him because there was another matter—but forgetting that now.

Madam Speaker, so we received the report, a nice heavy document in our hands, and I did have an opportunity to speed-read at least some of the matters. And I would like to concentrate on the report, beginning by saying to the Minister of Finance is, I cannot remember—it may have happened—but I cannot remember an occasion before when Members of the House would receive a report at that type of time and be asked to consider that report within 12 hours or so of receiving such a critical report. And the fact that this was done this way suggests, again, that it may not be this important a measure that you can treat it in this way.

Madam Speaker, I took note of the establishment of the Committee on the last occasion and the members of the Committee. What struck me was that on that day the Opposition did serve notice that we would not be participating in this Committee, yet today—I am reflecting on several of his speakers before me just to respond very briefly—I heard the Attorney General, Madam Speaker, indicate that the Opposition did not participate in the Committee which they asked for. Just for the record, because I am sure the Attorney General recognizes the mistake he made, I am sure he recognizes and I think it would be something he would be happy for me to correct the record, the Opposition had never requested a Special Select Committee, but indeed a Joint Select Committee. [*Desk thumping*] There is a fundamental difference between the two which all members after three and half years or so should know. So I would not get into that either. If by now you do not know the difference between the two, really, you need to look at some career change.

Madam Speaker, so it is not that the—the Attorney General inadvertently saying that the Opposition requested this; he would like me to correct that for the record. Then the Committee—I read in the press that the Committee had two meetings, one on Monday, I believe, and it is written here in the report. They had

an initial meeting on Monday and then proceeded quickly to invite members to attend on the Committee on a Wednesday, and on the Wednesday they engaged in a public hearing pursuant to the Standing Orders of the House for which they are quite entitled to do.

The Member for Caroni Central pointed out already, there is no need to repeat and certainly no need to elaborate, that coming out of the sanction of the Opposition last week was a good in a sense, because unless I am mistaken, the previous Joint Select Committee which died, that Committee did not engage the stakeholders and this Committee notwithstanding the one-sided nature of the membership did engage in some type of consultation and that by itself I imagine has a value.

When I looked at the public hearing, Madam Speaker, I looked at the groups of people. And earlier the Attorney General, I believe it was, indicated—no, the Minister of Finance—indicated in his presentation that the Committee engaged—he called the number—almost 36 persons were engaged and came before the Committee and so on. But what is striking with the persons, because I have had the opportunity to speed-read—some of the verbatim of that report is that what they were doing there was that Ministers were really interviewing their staff. They were interviewing their staff, because when members come before the Committee, if it is the staff of the Attorney General, the staff of the Ministry of Finance, you are interviewing your staff. Nothing is wrong with that I can say. But you do not give the impression that 36 independent people came before you or 36 members—*[Desk thumping]* of stakeholders and you do that. So with the exception of the Bankers Association and so on, you would not have had persons or personalities outside of the government service.

The other interesting point about the composition of this consultation is that

you are consulting the so-called stakeholders, and stakeholders is, s-t-a-k-e, not “steak” as in the meat I saw in an ad from the Ministry of Energy and Energy Industries earlier today, but you are consulting the stakeholders but we have been carrying a particular argument in this matter that this affects the rights of our citizens at large, their constitutional rights, the protection of the law.

So what is happening is that you are asking the people who you think will come and tell you that the sky is falling to come and tell us the sky is falling. Whereas, off the bat I can tell you, Madam Speaker, that if you would have consulted, for example, groups and I will come to the groups in a minute, groups that would have an interest in democracy, in constitutional rights, in a simple thing like the national parent—what “dey called”?—the National PTA. There is a National PTA in this country, the Law Association and we will continue to call names, but groups that also are there to protect the constitutional and democratic rights of citizens. You could consult them on this matter. Notwithstanding it is an income tax matter, it is also a rights matter. [*Desk thumping*]

**6.00 p.m.**

So I was taken aback that even when you proceed on the surface noble path you could not complete it by having a proper representation of the groups that may have an interest in the wider issue. Because I want to make the point here to the folks that came to the Parliament that they have a right, and they must articulate on behalf of their banks, their shareholders, their customers, and so on. But we have a right to articulate of behalf of the people of Trinidad and Tobago. [*Desk thumping*]  
We are hoping our interests dovetail, but even when you dovetail from elementary woodworking, Member for Arima—or even when you dovetail, there are points in which the angles do not match and collide. They will separate.

So, Madam Speaker, let me proceed before—the Member for Arima is

threatening to disturb me. So the composition of the stakeholder in the consultation, I have a concern with that because I thought a more meaningful approach—and you see, had there been a joint select committee with the Opposition, the Independents, had that happened, you could have had a more meaningful consultation with groups that have an interest in this, [*Desk thumping*] not just groups with profit interest. Because you see, we tie up profit interest with rights interest. Now, profit is a right. If you are in the bank and you are businessmen, and so on, that is also a right. But profit interest is not rights interest, necessarily, and that point I want to make.

**Mr. Ramadhar:** It may be not as loud but it is far deeper.

**Dr. R. Moonilal:** Of course. And protecting our democracy, it is important to look at all. When we look through, Madam Speaker, as I did, I did a—and you know, we are very concerned, Madam Speaker, because on this matter, a few hours before coming to the Parliament, and I think a few hours before 1.00 a.m., in the morning, the Prime Minister addressed a meeting in which the Prime Minister said the Opposition is sabotaging T&T in reference to this matter.

**Hon. Member:** What is new?

**Dr. R. Moonilal:** Now, Madam Speaker, I do not like that thought, of course, because I think all Members in the Parliament ought to be honourable and promote the interest of the Constitution and citizens. But the Prime Minister went on, on that, and he is entitled, of course, to do that on his platform, and so on, but went off on that which, really, brings bad faith into a debate where you are encouraging Members of the Opposition to support you. You want to win an argument. I do not think you start on the right foot by accusing those opposite you as sabotaging the process, and worse, supporting criminal elements: “The reason you are not supporting this is because you are defending criminals.”

Madam Speaker, I take offence to that. I take offence and umbrage, and this is very consistent because the Prime Minister was referring at the time to the passage of the Income Tax (Amdt.) Bill, specifically. He meant no other Bill. He was talking about this matter. It is coming up in the Parliament. He assured his listeners at City Hall that all 23 Members would be here today to vote for this measure. They “doh” have 23 Members, but I imagine that was his wish.

Madam Speaker, in the verbatim, I just want to make a few comments. Now, what happened in this document, Madam Speaker? And I heard my colleague opposite said they would be voting by Skype. I think that is how they do wire transfer as well. You see, Madam Speaker, this matter has to do with wire transfers. [*Crosstalk*]

**Hon. Member:** Tell us. Tell us.

**Dr. R. Moonilal:** I will now tell you. If I am invited I will now tell you. Of course, I am willing.

**Madam Speaker:** I recognize that the Member for Oropouche East can always get us in light spirits but I think we are about some serious business here and I would like to hear his contribution. So I would ask Members, please, to resume their decorum. Member for Oropouche East.

**Dr. R. Moonilal:** Thank you very much. And, Madam, I assure you I will not lead them down the wrong path.

Madam Speaker, in the interviews conducted, you had a very interesting exchange which I took note of, and I am almost certain I will not pronounce properly, but His Excellency Biesebroek addressed the—attended the meeting and His Excellency is, I believe, Ambassador of the Delegation of the European Union to Trinidad and Tobago—came before the Committee and His Excellency was invited, of course, to do so to give some idea of what is happening.

Madam Speaker, I am reporting on page 26 of the document. I am looking at it. And, of course, what came across here is very interesting. You see, the Chairman of this Committee, the Member for—what is that?—Diego Martin North/East, and the Attorney General, were both very vocal at this meeting, kept encouraging His Excellency:

Tell us—“are you aware”—of—“the Global Forum...?”

He said:

Well—“I have not been formally informed of”—it—“but I”—know it is a—  
“work in progress.”

His Excellency said:

“...I am not privy to the details of the discussions that have been taking place recently.”

His Excellency says:

“Yes indeed I have received the legislation”—meaning that which is before us today—“I read it. I need to say that on the technical merits of the piece of legislation, I would have to consult with the Code of Conduct Group or the...European Commission to assess the details; the technical merits”—and so on.

And the questioning that went on here had to do with boxing His Excellency into a corner to say—and ask him: “Are you aware of this? If this is not passed—and I will quote the relevant passage from the report, because I stay on my report.

Madam Speaker, asking His Excellency:

So tell us, are you aware of the Bill?

He says:

Well, yes. I see it there but I do not have the technical details on it, and so on.

They say:

You are aware of the Global Forum?

“I have not been formally”—involved in it and—“informed of the method”—and so on.

A Code of Conduct Group, he says:

That is not an institution of the European Union. This is just a group. It is not an institution of the EU.

**Hon. Member:** What? Repeat that.

**Dr. R. Moonilal:** It is a group of Member States of the European Union. It is not the institutions.

Now—“the second criterion that was identified was to sign”—

And goes on to talk about tax information and so on, the exchange, he knows that.

Right. And he says here on page 27, Madam Speaker:

“Mr. Al-Rawi:”—and I am reading from the report, but it is the Member for San Fernando West, no doubt:

“Thank you, Ambassador. Could you please assist us in explaining the manner in which this approach is intended to happen? Is it something that is done in a phased operational step, or it is something that is done in one fell swoop?”

And he says:

“The situation”—in Trinidad and Tobago—“is that Trinidad and Tobago was listed in December 2017 as non-complaint and the process is that the country can be delisted provided that the country makes sufficient progress in meeting the requirements to become compliant. And as I have mentioned, the three elements that are being discussed are precisely to become largely compliant with the Global Forum...”

Then we continued with that particular interview. His Excellency says:

“Yes, well the progress is monitored on a regular basis. So in as far as the European Union is concerned...”

And I could not believe this one. I am on page 28 now, the very top, I think. The question was asked:

“Ambassador, thank you. In describing it that we must make progress, could you please inform us as to how often that progress is monitored, and where it is monitored and by whom?”

And he says:

“...progress is monitored on a regular basis. So in as far as the”—EU—“is concerned, there are no specific deadlines that are set because you are already listed.”

**Hon. Member:** What?

**Dr. R. Moonilal:**

“So, the question is that the moment Trinidad and Tobago thinks it has made sufficient progress and can meet the additional requirements, it is committed to meet...they can request the Code of Conduct Group”—which is a group, not an institution—“which is again the Member States at the Council...to proceed”—to delist. And then, the Code of Conduct Group will then assess the proposals”—and so on.

So, I was shocked that His Excellency was reporting in a sense that, “Listen, this thing is not deadline-driven that way. It is when you become compliant, you tell us, and then we assess and we take whatever steps to delist.” Right? They continued, Madam Speaker. And His Excellency continued:

“...the moment you feel that you have made sufficient progress and you are ready to make additional commitments”—on the requirements to the EU,

you will let us know and make a proposal and the group will consider that.

Madam Speaker, the Attorney General asked:

“Are you aware that the Global Forum Plenary Session for consideration of Trinidad and Tobago’s issue was held in Uruguay on the 20<sup>th</sup> to 22<sup>nd</sup> of November?”

That is a straight, direct question. His Excellency said:

“I was not aware of that, but I understand that...it took place...”

He said:

“Are you aware that FATF, the Financial Action Task Force, held its Plenary...in October of 2018?”

He said:

“No, I am not aware of the proceedings of that”—meeting either.

So, at all material points in this interview—which is one of a couple others which I will quote from, all in the report—there is this continuing exchange with persons invited to the Parliament, not to elucidate and bring clarity, but to fill a void that you have created to tell us that, “Listen, there is a Bill before the Parliament and if we do not pass that, the sky will fall.” That was the purpose. That, I believe—and I want to concentrate on that for a second. I do not believe that parliamentary committees must necessarily do that. I think parliamentary committees must set out to establish the truth, clarify issues as best as you can, reach resolution, but not to bring persons, and particularly foreign diplomats of high standing—

**Hon. Member:** To politicize.

**Dr. R. Moonilal:**—to come to a committee of the Parliament to engage in a political activity, [*Desk thumping*] so that you ask leading questions. You know, they did not begin by saying, “Excellency, thank you for coming. This income tax matter before us, would you shed some light on it? Do you know it? If we do not

pass it, what will happen?” That is how this proceeded, Madam Speaker. They asked His Excellency:

“Could you assist me in identifying”—the treaties, and so on, which are signed by other countries in compliance with treaty and so on—“tax exchange information...?”

He said:

“No, I am not aware of”—anything like—“that.”

So they proceeded. So it was a situation where that was the objective, and I just want to read one or two more of these issues. When asked, what are the repercussions—let me read the question:

“Let me come in here. Ambassador”—Chairman—“if Trinidad and Tobago continues to be noncompliant or continues to be on the list of non-cooperative jurisdictions for tax purposes, what are the repercussions of that?”

And His Excellency’s reply:

“...there are a number of measures that the Member States could adopt if they choose to do so. In addition, they are expected to adopt one of the three measures...mentioned...”

Mr. Chairman: Would you describe those repercussions as serious?

His Excellency said:

“I think over time they could become serious...”

That is what he said. They asked him directly, because that is what the purpose was about:

“Would you describe those repercussions as serious?”

He says:

“I think over time they could become serious...”

And we are here—

**Mrs. Persad-Bissessar SC:** “The sky falling.”

**Dr. R. Moonilal:** “The sky falling.” And I want to use the words of the hon. Prime Minister. He is head of the Government still. Madam Speaker, he said that—in referring to these matters, he said:

They want to prevent us from passing these measures and they threaten the financial stability of the country. The banking world could collapse.

So the Prime Minister, telling us the banking world could collapse and His Excellency, the Ambassador to the European Union says:

“I think over time they could become serious...”

What are we really doing? And why are we doing what we are doing? And you are making politics with an international diplomat. You see? [*Desk thumping*]

Then we went on to some other areas. I want to go again. You had the officials of the Bankers Association of Trinidad and Tobago. They came in as well. They indicated their concerns which—everything they said here was already in the press. I do not think anything was necessarily new in their commitment. And I will just jump a little bit more. We had, of course, officials of the Ministry of the Attorney General. I need to come to that. And one person there—I do not want to put the name on the record—page 58. The Chairman is asking an operative, an employee of the Ministry, what is this matter of deadline, and so on.

And we get another story coming out here, in that the person is responding to say that:

“Yes, indeed, Chair. There are some milestones that Trinidad and Tobago is currently under. So upon the completion of our report, Trinidad and Tobago entered into two processes. And these two processes have led us to a point where we are at now, where we have to report to CFATF by Friday 30<sup>th</sup>

November.”

Which is today, incidentally:

“In terms of our deficiencies that we have identified...as a country to report on the status of our legislative amendments...

And then there is also the consideration in which we have to report.”

Reporting takes place next year, February 2019.

So what is the real date? And why would the Government, from November 2<sup>nd</sup> to now, play games with this matter? If it is a serious matter, by November 2<sup>nd</sup> you could have established a JSC; we take our three Bills, in 14 days, 21 days, 31 days—because there is no timeline here, specifically. You would have completed the matter, come back to the House, and like FATCA and anti-gang, you get a Bill passed with the requisite majority.

Now, what was so hard to do? Why? Is it pride? Is it this need to go on to the platform and beat up everybody? Is it this need to embarrass and insult, that somebody indeed has a wire transfer that they have to get done and if we do not pass this in time, some business involving Wells Fargo or some other corresponding bank cannot be conducted, necessarily? Is that the case that we are hurry to do this?

Because, Madam Speaker, in researching for this matter, I myself understood that when these corresponding banks cut you off and blacklist you, wire transfers could come to an end, and if you have resources in one bank, hypothetically in Miami, and hypothetically you want to move it to some other place—just call any place—

**Dr. Gopeesingh:** Tallahassee.

**Dr. R. Moonilal:** Yes, Member for Caroni East, Dubai. If you want to just move it somewhere, you would have to ensure that your country does not suffer because

of Wells Fargo not wanting to do business with Trinidad and Tobago, and you are moving money from Miami to elsewhere—Dubai, for example. So these are matters that we ask. Why the need? You could have waited and done the thing properly and still transfer your money in the end. But why the need to do it this way? You see, Madam Speaker, they went on to indicate that—and, you know, the Prime Minister, wanting to pass this Bill today, said: “We will vote.” And responding to a meeting that—suggesting that the Prime Minister and the Opposition Leader meet today, he said: “That meeting is a sham.” But went ahead to have the meeting today to participate in the sham. He said the meeting is a sham, because they will not support, because they are protecting criminal friends and they have things to hide, and we are dealing with white-collar crime.

Madam Speaker, they always do that. And let me deal with that, because somebody else earlier in the debate touched it. Members of Parliament, like myself, all our business ought to be filed with the Integrity Commission, [*Desk thumping*] although I am aware there are some Members who have not filed. But they ought to be filed with the Integrity Commission from where you get, what is called, a Certificate of Compliance. And if anyone would discover that somebody here—not only here, but public officers—would have assets outside of what they file, they commit a grave criminal offence, punishable.

And, you know, in their world they believe that you could *mauvais langue* everybody. You just go about *mauvais languing* everybody and something will stick. And I do not know, maybe they are right. But politicians and Members of Parliament and Ministers of Government, declare everything to the Integrity Commission.

**Hon. Member:** We hope.

**Dr. R. Moonilal:** And you ought to declare. So when you point fingers at one

person, generally, three fingers point back to yourself—generally, if you have five fingers on your hand. So, I warn—I cannot warn, but I advise my colleagues opposite, when you dig a hole for one person, most times you fall in the hole yourself. [*Desk thumping*] And be careful of doing that and threatening people about white-collar crime and who locking up and who not locking up.

I want to come back to the Bill and the report. What is the motivation for the Opposition not supporting this? Because the Prime Minister would have us believe that the motivation of the Opposition in not supporting this is because somewhere we either want to hide something for ourselves or some friend somewhere, and we do not want that exposed—it might be some criminal offence—when nothing could be further from the truth. We are here to pass good law. We are here to get it right, as we did before. [*Desk thumping*]

**Dr. Gopeesingh:** As we did with FATCA.

**Dr. R. Moonilal:** With FATCA. And all our business are known to the Integrity Commission. Many of us know, occasionally, regularly—they are a few floors above us here—they call us in to explain 10 points, minor issues, major issues, everything. People are called in regularly to sort out, you know, if they put something and it is not correct or it does not appear correct.

So I want to just advise my colleagues opposite, you know, that there was no need to get to this. When I continued to look at the report before me, Madam Speaker, you know, this report and this hearing was like *Scary Movie 7*, because every point, the speakers who were questioning kept saying: “So what go happen? How serious is that? What is the repercussion? What is the consequence?” It is like a movie script. You wanted them to come to the Parliament, live on TV, and say, “If you doh pass this, the sky will fall. The banking system will collapse” and so on. Right through you had this kind of approach that colleagues were taking

opposite, Madam Speaker.

And another matter came up in this which I would just look at it now. You see, Madam Speaker, you have—as I said before, you have your employees coming to give evidence before their employer, effectively, and asking them questions that lead them to say this Bill is serious, and so on. That is fine, Madam Speaker. That is fine. Now who—I mean, let us be real. Which employee of a Ministry, coming before their Minister in a Select Committee live—as the Minister of Finance said, live on radio, TV, Facebook, social media, “fass book”—who coming before their Minister and say, “Minister, I think you are wrong”? And, Minister, “No, that is not quite correct”?

**Dr. Gopeesingh:** That is the ghost.

**Dr. R. Moonilal:** I mean, “who doing that.” And you use this to go to the population to carry an argument that—

Madam Speaker, I have in my hand the first part of the report and I just want to reflect a bit. You see, even in the report, in the introduction part I am looking at, some questions arise, because really, what you need to have is transparency in giving the Opposition and the country information that can only come in a joint select committee, [*Desk thumping*] by interviewing persons, a range of people, and so on.

Madam Speaker, before I do that, I just want to correct something. Earlier in the proceedings the Attorney General, while speaking to the—and, Madam Speaker, the Attorney General was not himself today, I thought, because he made one or two inadvertent errors which he knew to be errors, and—

Madam Speaker, the Attorney General made an issue earlier to the point to indicate that Members of the Opposition—and, you know, trying to portray Members of the Opposition as not hard working enough; did not want to meet

during the vacation and so on. Just for the record, Madam Speaker, because we cannot leave that on the record like that. You see, Madam Speaker, it was Sen. The Hon. Saddam Hosein, someone who is acquainted to the Member for San Fernando West, who qualified, I am told, Madam Speaker—

**Madam Speaker:** Member for Oropouche East, your original speaking time is now spent. You are entitled to 15 more minutes.

**Dr. R. Moonilal:** Much obliged, Ma'am.

**Madam Speaker:** Please proceed.

**Dr. R. Moonilal:** Thank you, Madam Speaker. Sen. Hosein, who I am told completed his law degree in three years, was an award-winning student and represented this country abroad, [*Desk thumping*] and he told me in passing that he did not take eight years to complete a law degree. [*Desk thumping*] I do not know what he meant by that. But in a letter on Friday, 27<sup>th</sup> July, 2018—and Friday 27<sup>th</sup> July is always an important day—but 2018. He said:

Dear Secretary to the JSC.

I am available to meet at any time regardless of the time. [*Desk thumping*]—  
Sen. Hosein.

The Member for Naparima, Madam Speaker, wrote a note on the 26<sup>th</sup> of July, 2018 to the Secretary of that very Committee and he said:

Thanks very much for your letter—and so on. Your request on my availability, I am available for the entirety of the vacation. Except for the period August 16—27, 2018, I am available any time before or after.

So both Members, the Member for Naparima and Sen. Hosein, that prize-winning law student—and, Madam Speaker, I know sometimes people go to law school and you believe they are a lecturer because of the amount of time they spend there, you know. You actually could believe they are lecturing because of the time they

spend there.

Madam Speaker, both Sen. Hosein and the MP for Naparima indicated to the Secretary they are available right through. Quite clearly, the Joint Select Committee did to have the benefit—and I just stand corrected on that, because the Members opposite could inform me, but I am not sure that the Joint Select Committee had the benefit of all those groups that came this week, if there was any public consultation at all. I do not think the Joint Select Committee had any because of an entire period of, I think, six months, they met for two hours and 15 minutes. So they could not have had public consultation in that period.

So that the Joint Select Committee did not benefit from this exercise at all, but the Select Committee, without the Opposition present—and they knew the Opposition would not be present; you cannot say you did not know—engaged in this type of—

**Mrs. Persad-Bissessar SC:** Charade.

**Dr. R. Moonilal:**—charade and bringing people because you want them to go on record in front the national community and say the sky will fall and the earth will fall and the banking world will collapse if we do not pass this Bill. And that was the purpose of it, and I think it is the misuse of a parliamentary committee [*Desk thumping*] and it goes against the grain of democratic standing.

Madam Speaker, where do we go from here? As Lenin famously said: What is to be done? Madam Speaker, what is to be done is very simple, in our view. What is to be done is to read again—to the Minister of Finance, I say, get your file. Pull out that letter sent to you by the Leader of the Opposition last Friday, [*Desk thumping*] and give it a second read. Well, give it a first read for you, maybe. But look at that letter. It is very clear that the Opposition stands today with consistency, as we did last week Friday. [*Desk thumping*]

Move immediately to a—now, the Minister of Finance said in his statement, and I want to go back to his statement. It was the first statement today. He is going in the right direction, but kicking and screaming, and he is crawling in the right area because today he makes a next baby step. He says:

We could have a joint select committee next week with the two Bills. But it is the three Bills we are talking about. It is the integrated Bills. As you made the commitment to the Member for Port of Spain South, so why do you not end this? Put the three Bills to a joint select committee. Get a time frame. Let us go, deal with the three together, sort out the business, resolve the business, get back to the House when we have harmony and consensus and do not play dangerous games at the edge of a cliff, as you would say, as you think, Madam Speaker. Do not play around with this matter.

I have taken notes in the public, Madam Speaker, from members of the financial banking community related to this report. One person, I think, spoke in this—in representing the Bankers Association of Trinidad and Tobago, and I wanted to respond to that person. I will, again, not call names because I really do not want to engage persons by their names, but making the point in the press and in the report that the politicians should not play games with this serious matter and we should not be engaged in, you know, pettiness with this.

Apart from that being rude and out of place, I want to tell the gentleman, I understand his deep concern, and we understand his concern. If his bank is making \$1 billion profit a year, that is fine. We are happy for him and we are happy for the bank, because the bank has employees and so on. We are happy. But the business of the Parliament is not the business of the Bankers Association of Trinidad and Tobago. [*Desk thumping*] So stay in your lane.

**Hon. Member:** Stay in your crease.

**Dr. R. Moonilal:** Stay in your lane. Do not change lanes. Your lane is in banking. Ours are in law making. Law making is our business. Your business is banking. Stay in your lane. Carnival is around the corner. We say, stay in your section. Talk about banking, but leave the law making to the lawmakers and leave the political and constitutional issues to those who have been elected by the people to represent and defend their interest. [*Desk thumping*] And the person knows who he is, I am sure, who would be making that statement.

So, Madam Speaker, I think those are just the few points I would make at this time. Thank you very much. [*Desk thumping*]

**The Minister in the Ministry the Attorney General and Legal Affairs (Hon. Fitzgerald Hinds):** Madam Speaker, the Member for Oropouche East spent a considerable amount of his time trying to deprecate the Special Select Committee and the work of the Special Select Committee that was established by this Parliament to conduct the exercise that was conducted over the past few days. Madam Speaker, he spent a little time identifying those persons who appeared. He culminated in castigating the very legitimate word of the stakeholder, the banking community, around most of which this discussion is really centred. We are talking largely about correspondent banking and the effects of being blacklisted in the circumstances we described.

**6.30 p.m.**

The Bankers Association is a legitimate stakeholder in all of this on behalf of all of us because we all have accounts in those banks and you cannot conduct business in today's world without a bank account. So they are a legitimate voice and they are citizens, corporate and individuals, of Trinidad and Tobago and have the right to comment on these matters. [*Crosstalk*] "Not defending no bank", just dealing with it.

We have other stakeholders that appeared. The National Anti-Money Laundering Committee, NAMLC, another critical stakeholder because it is that entity that supervises the work of the laws of Trinidad and Tobago and some of those laws interact with international agreements. [*Desk thumping*] Because it is quite clear, the world has come to understand that with the use of technology and the circumstances that now subsist in this world, money laundering, gun trafficking, terrorist financing, this has international effect and no one country could deal with it on our own. And the EU Ambassador who was with us yesterday who did not escape the swishing tongue of the Member for Oropouche East, he pointed out something that we already know. The countries of the world have come together to deal with this problem.

So we had the FIU as well, a critical body, all of the countries of CFATF, FATF and this Global Forum. All of them are mandated to have and to host in our country's Financial Intelligence Unit; all of them. We established ours under law in this country and they are paid by the taxpayers to conduct this work. [*Desk thumping*] They must have appeared yesterday and in fact, the very legislation makes provision for their access to the tax information which they do not now have, and they came yesterday and did an excellent job identifying how, in the absence of this amendment, they are unable to carry out effectively the work that they must. [*Desk thumping*] A very critical stakeholder.

The Financial Investigation Branch of the Trinidad and Tobago Police Service, another critical piece in all of this, to investigate fraud and money laundering. But some people appear not to like police, not to like law and order, not to like anything that is good for Trinidad and Tobago. [*Desk thumping*] We spent the last three years stabilizing this economy, recovering it from the wreck that they left it in and if you want an example of that wreckage, the last man

standing was a company called SIS, did a waste water project on the Beetham and from the day after the last elections, left this country. [*Desk thumping*]  
Disappeared!

**Mr. Charles:** Madam Speaker, Standing Order 48.

**Madam Speaker:** Hon. Member, I will ask you to confine to the matter before us, please.

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

**Madam Speaker:** Thank you.

**Hon. F. Hinds:** A friend of the Member for Siparia, straight up, close friend. And, Madam Speaker, [*Crosstalk*] the American Chamber of Commerce also appeared before us. The Trinidad and Tobago Chamber of Commerce, the Ministry of Finance. Every single entity that appeared and by the way, Madam Speaker, the list of those who would appear before that Special Select Committee was determined by the Committee as we met and we had invited the Opposition, as is their right, to be present to decide who should come. They did not participate, they did not come and it is insulting for them to come today to criticize and deprecate who came. [*Desk thumping*]

And finally on that point, I heard the Member for Oropouche East talk about “they have the duty, forget what the bankers say, they have ah duty to protect people’s rights in this country”. Well, my constituents are telling me they have a right to a sound and stable corruption-free economy and this legislation tackles corruption head on and they want it. [*Crosstalk*] And San Fernando West people want it [*Desk thumping*] and San Fernando East people want it [*Desk thumping*] and Tobago West people want it [*Desk thumping*] and Diego Martin North/East people, “dem want it rel bad”.

I will tell you this, Madam Speaker, one of the reasons why they want it is

because there is a feeling on the ground in my constituency and in this country that the laws of this country exist to protect some and are not for everyone [*Desk thumping*] and they do not want to know that some people—we had the experience in this country on that point of a certain section 34, and the little people who I am telling you want this, who we spoke for in that Special Select Committee, they sat in their homes, they sat in the bars, they sat in their work—among their friends in their workplaces and they saw this Government in this country and the Parliament and the Cabinet, more specifically, concoct a law to free certain “big people” in this society. They saw that. [*Crosstalk*]

**Madam Speaker:** Every Member who wishes to make an interruption, I would like to invite them to look at Standing Order 47. Member for Laventille West, again, I caution you, please stay within the confines.

**Hon. F. Hinds:** I am obliged.

**Madam Speaker:** Thank you very much.

**Hon. F. Hinds:** Thank you very much. As I confine myself to this, we are in a debate and I appreciate that and I will certainly confine myself to the report, but the Member for Oropouche East, I sat here and I listened to him criticize this side for—he said that if we wanted their cooperation to pass the Bill as this report is recommending, we should not begin by talking about sabotage, that they wanted to sabotage it. I just want to tell him en passant, we did not begin there, we came to that conclusion inexorably. “Was ah conclusion that they are out to sabotage it.” [*Crosstalk*] I am just responding to Oropouche East. I am just responding to Oropouche East.

**Madam Speaker:** Member, I know while you are responding, in the manner you are putting it, you are also making a certain imputation and I would ask you not to go that way, please. Continue.

**Hon. F. Hinds:** Thank you. And just for the record, because a lot, Madam Speaker, was placed on the record here today. In fact, the last speaker, the Member for Oropouche, told this Parliament and by extension the people of Trinidad and Tobago and the world, that November the 30<sup>th</sup>, today, is no deadline. I am not dwelling on it, I simply want for the record to let the people of Trinidad and Tobago be reminded that in January of 2015, Trinidad and Tobago underwent the Fourth Round Mutual Evaluation on site examination in January of 2015. In November of 2015 was the CFATF, the Caribbean Financial Action Task Force, the local or the regional sub-element of the larger Financial Action Task Force, they held the plenary.

In June of 2015, the Mutual Evaluation Report from that Fourth Round examination was published. They put us into review. We went into review—that is CFATF and FATF—in the international cooperation review group. Our requirement was to achieve compliance in three follow-up reports. Out of that, Madam Speaker, 11 Immediate Outcomes were put for us and 40 Recommendations for Trinidad and Tobago to meet and to comply with. We are in year three and we have to go through four reviews for three years. Two times by FATF and two times by CFATF. We must get a re-rating to stay on track, a re-rating by the February 2019 plenary. So the date of February 19<sup>th</sup> that they been commenting on, that is what that is all about. But you must make the request by today's date, November the 30<sup>th</sup>, in order to qualify for that February plenary re-rating. So all these dates are in the atmosphere, all are equally important as markers for us in all of this. So, for Members to suggest that today is not a significant day in terms of our compliance is not the truth.

The Member for Caroni Central and the Member for Oropouche East, they told us today that the reason why they did not participate in the issuance of this

report of the Special Select Committee is because, on the other hand, they wanted a joint select committee which we all know consists of Members of the Government, Members of the Opposition in both the House of Representatives and the Senate and of course, Members of the Independent Bench. In light of the time that we were dealing with, we came here last Friday, we needed to get this work done by this critical date, November the 30<sup>th</sup>. To attempt to get a joint select committee to involve the Senate would have meant that the Senate would have had to meet during this week, consider the matter, appoint the persons, get back to us, it would have all taken us past today.

In the exigencies of that and since they were insisting they wanted to go back to a committee and recognizing how cumbersome and difficult it would have been for a joint select committee, we offered and proposed a special select committee only of Members of this House. We were in the committee of the Parliament following the debate and that committee consisted of every one of the 41 of us, and all we did, since they insisted on a committee, is to say, well, okay, let six of the Members of this 41-Member House form that committee, you will have an opportunity there at, to bring to bear your objections, your amendments and issue your concerns. It did not necessarily have to be done in the presence of any Independent or any Senator, and in any event, it had gone that way before.

So we saw, again, they went into the Joint Select Committee with all Members—Senate, Independent, everyone—and now that it came here, now they are us today that they wanted a joint select. Reminds me of the old story of Brer Anansi: “Do meh wah yuh want but just doh throw meh in de briar patch”. [*Desk thumping and laughter*] The only thing they do not want is for this law to pass and that is why we came to the conclusion to which we came.

**Dr. Tewarie:** 48(1). [*Crosstalk*]

**Madam Speaker:** Please continue, Member for Laventille West.

**Hon. F. Hinds:** Thank you. One of the things we heard but he was too ashamed to repeat it in this debate from the Member for Caroni Central, was the question of sovereignty and when we met in committee, the Special Select Committee, we considered this business of sovereignty.

**Dr. Tewarie:** Madam Speaker?

**Hon. F. Hinds:** What is the point of order? [*Dr. Tewarie takes his seat*] [*Crosstalk and laughter*] He does not want now to be associated with the weird, old concept of sovereignty.

**Dr. Gopeesingh:** I stand on 48(4), Madam Speaker, insulting language.

**Hon. F. Hinds:** Imagine any—

**Dr. Gopeesingh:** I stand, sit! I stand on a point of order. [*Crosstalk*] I stand on a point of order, 48(4), insulting language and offensive language. “Shaming”, the use of the word therefore.

**Madam Speaker:** As far as the objection raised by the Member for Caroni East, I overrule. Member for Naparima, there are certain words that you are one to use, I am not going to repeat it here. Okay? I am just warning you. Laventille West.

**Hon. F. Hinds:** Thank you very warmly, Madam Speaker. [*Desk thumping*]

**Dr. Tewarie:** 48(6), Madam Speaker, the Member is pretending to know what was in my mind. [*Desk thumping, laughter and crosstalk*] And therefore, he is imputing motives on the condition—[*Continuous crosstalk*]

**Madam Speaker:** Hon. Members. [*Continuous crosstalk*] [*Madam Speaker remains on her legs*] Members, every Member here, every Member here is entitled to raise a point of order under the Standing Orders. I would like all Members to respect that right. Member for Caroni Central.

**Dr. Tewarie:** Yes, 48(6), Ma'am, which reads that:

“No Member shall impute improper motive to any Member of either House.” And he is imputing a motive to me based on his surmising of where my mind was going. I think he is entirely out of order.

**Madam Speaker:** All right, Member for Caroni Central, so far, I have not heard anything improper, any improper motive and maybe you know other things that have not come out here but I cannot rule anticipatory. I guess you are asking me to do the same thing that you are accusing him of doing. [*Laughter*] You know, Members, I am happy when we can, you know, be of light spirit but I do not think it is appropriate when I rule. Okay? So Member for Laventille West, please continue and we are on the report.

**Hon. F. Hinds:** I thank you very warmly again, Madam Speaker. [*Desk thumping*] Without calling any names, it would be improper for me to go walking around St. Ann’s aimlessly, I would never do that. That would be improper. [*Laughter and desk thumping*]

Madam Speaker, this question of sovereignty which the Member for Caroni Central offered to us as a reason for not giving support to this, which was precisely the work of your Special Select Committee and upon which he made recommendations, is a stale, old concept. It is a “long-time ting”. It is an anachronism to use—in this world, this global village, in this world of technology, walls and borders have fallen flat. In this world of international trade, most of the goods we use, we have a \$3 billion food import bill.

And in 1981, Madam Speaker, we, in the Caribbean, saw Jamaica, in an election campaign, when they had one “ism” against the next, we saw food shelves empty in that country and we know the suffering the people of Jamaica went through but for other reasons. We look across the water to Venezuela and we understand what it means. The point I am making is this Committee considered

that if this Bill is not passed and we do not meet muster of the Global Forum and FATF and CFATF and we find ourselves being blacklisted, so to speak, Madam Speaker, we run the risk of not being able to import the goods and the services and the cars and the car parts; the people of Trinidad and Tobago will suffer.

**Mr. Lee:** Madam Speaker, 55(1)(b). I mean it is constant, repetitive.

**Hon. F. Hinds:** Yes, I am entitled to say what we did in the Committee, you were not there, so “le me speak”. [*Crosstalk*]

**Madam Speaker:** Okay, all right. So Member for Laventille West, I guess you are very anxious to make your contribution, I could understand that but Member for Pointe-a-Pierre stood up, made an objection on a point of order which he is so entitled to do. Okay? And again, I ask Members to respect the rights of each other. So Member for Pointe-a-Pierre, I understand your invitation, I will give the Member some leeway. Member for Laventille West.

**Hon. F. Hinds:** Thank you. Madam Speaker, just in passing, we heard today from at least three speakers on the other side that we are tardy, we were lazy and we created delay. I merely wanted in response to say very peaceably and truthfully, Madam Speaker, it was the Opposition in Government who engaged in this process with the Global Forum and gave further commitments between 2010 and 2015 and did nothing else about it. We are—

**Madam Speaker:** Member, if you could move on.

**Hon. F. Hinds:** “We passing on.”

**Madam Speaker:** Thank you.

**Hon. F. Hinds:** So we are here trying to do something about an obligation that we have and your Committee considered exactly that; your Committee. Madam Speaker, we considered in that Committee that when the FIU appeared before us, they reminded us, in that Committee and it is all in the report, that they found

between 2017 and 2018, \$22 billion in suspicious transactions. The FIU, in Committee, told us that a large chunk of that had to do with tax avoidance, tax evasion. So that according to the Member for San Fernando East, this measure that we are trying to pass in this amendment Bill, amendment to the Income Tax Act, Chap. 75:01, is not only for the benefit of satisfying our international obligations, which the UNC set us up to and did nothing about, but it also has internal implications because there are cases where you have these suspicious transactions and the FIU could go no further in dealing with them nor could the police.

And clause 5 of this Bill actually addresses this major loophole and shortcoming. It moves to allow the FIU, which we passed here as an institution and who we pay, to be able to access tax information to determine whether the \$22 billion, or any part of it, has to do with tax avoidance. I need not remind this House how important taxes are for the governance of any country. All the demands, the people who they claim to speak for, make for roads and lights and security and education and health care, have to do with the Government's ability to collect taxes. And therefore, these matters, along with matters of corruption, the matters in clause 5 of this Bill, which we put before this House, will certainly assist in doing it, in dealing with that matter.

Granted, one of the objections that we have heard is that under POCA, the Proceeds of Crime Act, more specifically in section 32, there is a procedure for the police to access that. The Leader of the Opposition highlighted that as another of the reasons for not supporting this legislation. Well, the police have told us and we have seen it is a cumbersome process where they must go to court and get a warrant and all of that, and that takes a lot of time. Sometimes people are able to avoid attention. They have to do long affidavits and give evidence and all of that and it is very cumbersome. The measure we propose here is swifter and much

more effective and in any event, Madam Speaker, let me come to another point. We have the entire—and the Opposition has it too—process to become a party to the amended convention, that is to say the MAAC, Mutual Administrative Assistance in Tax Matters treaty, which we are trying to become a party to, which they promised the Global Forum we will become a party to.

When the Minister of Finance, under whose purview this thing falls, made a request to the OECD, the administrative or the operating body for this, the OECD, in order to become a party to this amended convention, they responded in terms. And after you make your request to be invited to become a party, there is the next stage which says a decision of the parties to invite you, an invitation to become a party, signature to the agreement, ratification, acceptance or approval—depending on how that is called in each country—deposit of instrument of ratification, acceptance or approval, declarations, reservations and notifications and finally, entry into force, a clearly defined procedure here.

So that the Minister of Finance, on behalf of the people of Trinidad and Tobago and in an attempt to protect us from the harsh realities of not meeting the standard of this OECD Global Forum, which we committed to, he made the request to become a party and then he received a response from them by way of email which I have in my hand, an official document. An email from Philip Kerfs of the OECD. It is dated Wednesday the 29<sup>th</sup> of March, 2017. The subject is:

Your request to be invited to join the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

And the letter says and I am now quoting with your kind leave:

The response to question 1...

Right.

Further to your request of the 21<sup>st</sup> of January 2017 to be invited to join the

MAAC—let me just abbreviate that—as well as related questionnaire on confidentiality, a couple of the parties to the MAAC have come back to us with a request for further information.

The issues raised are the following...

One:

The response to question 1 cites the Income Tax Act, section 4, as the relevant statute requiring tax information to be kept confidential.

Section 4(2)(a) of the Income Tax Act appears to permit disclosure of confidential tax information to any person authorized by the President even for non-tax purposes.

It goes on and I quote again:

Can you provide a legal analysis explaining how under your legal framework the confidentiality obligations in treaties and tax information assistance—well, in treaties—will take precedence over these and any other conflicting domestic laws.

So, Madam Speaker, all I am saying is that having made the request, the OECD raised with this Government, the issue of section 4 in the Income Tax Act and the confidentiality provision and they told us in clear terms, you have to amend that because they realized for themselves that once you have that, it will impede your ability to comply with the dictates of the treaty to give confidential tax information on their citizens in Trinidad and Tobago and our citizens in their countries given to our tax authority. It is they who raised it and the Opposition knows this.

So, to come here today to tell us that we should have had a joint select committee as opposed to a special select committee, and to tell us that we should have come here to discuss three matters as a whole, is very disingenuous because

the Opposition knows very clearly that as far as the OECD/Global Forum is concerned, they are not interested in the other two. What they are interested in is an amendment to the Income Tax Act, section 4, to remove that confidentiality provision and once that is done, then we will be able to proceed along the path. They have said you will not be able to sign that MAAC, that treaty, unless and until you do that. That is the fact. And to come to tell the people of Trinidad and Tobago that we must discuss all three is really saying we want to create more burdens now for ourselves in this hour of crisis.

And having mentioned the word “crisis”, let me respond to the talk about crisis we heard from the other side because if you follow them, Madam Speaker, you will get the impression that it is this Government that brought us to this crisis moment. We saw today, just by way of repetition but important for the citizens to know, the first thing we were faced with today is an objection to this very debate on a Standing Order that they should have had 24 hours rather than just less than that.

**Madam Speaker:** Member, I will ask you to—

**Hon. F. Hinds:** Yes, I am proceeding. I only made the point, Madam Speaker, to demonstrate that all we are seeing are spurious objections and reasons, hence the reason why we have come to the conclusions to which we have come and that I heard one of the Members talk about they are not willing to give us, this Government, that kind of power.

**Madam Speaker:** Member for Laventille West, your original 30 minutes are now spent. You are entitled to 15 more minutes to wind up your contribution. Please continue.

**7.00 p.m.**

**Hon. F. Hinds:** Thank you very much and I should have it. The amendment that

we offer to this House, Madam Speaker, in clause 5, does not mention PNM or the Government in any way. It mentions two entities, the FIU or Financial Intelligence Unit, and it mentions the Trinidad and Tobago Police Service. So these measures “doh give the PNM or the Government no power”. It gives the police power. It gives the FIU power; both institutions that subsisted and operated in this country when the Member for Siparia was Prime Minister and for all her term as Prime Minister.

The police service was there, she met it and left it as Prime Minister and the FIU too. So this has nothing to do with us. Why are they then objecting? What are the real reasons? From my own intellectual perspective, none of the reasons I have heard, whether it is—none of the reasons are compelling or even persuasive. They have some other reasons which they are probably too afraid or too embarrassed to express in public.

The FIU told us in this Committee something that is critical and is worth repeating here. They told us that before we could get to the question of money laundering, the money must first come from some dirty crime, whether it is arson—I saw in my constituency where a young man was charged for burning down a drug opponent’s house, caused the death of two children. I know that. So even arson, and that might have been for a fee. There are hitmen for a fee. Kidnappers for money. Money is behind most of these crimes, if not all.

And the FIU told us about the predicate offences. And I want to conclude by saying this for the benefit of the people of Trinidad and Tobago, and for this Parliament, while we celebrate and encourage the Commissioner of Police and the police service for doing the work dealing with crime, including financial crimes, and the nation is giving respect to that enthusiasm, “dat is small ting”. If you

really want to attack crime, you have to follow the money. You have to take the money out of crime. You have to take the money out of crime.

**Hon. Member:** Money, money. [*Crosstalk*]

**Hon. F. Hinds:** Yes, yes. “It gone tuh Panama”. It hid its logo when it was working in a certain place in Philippine. Yes, yes. It hid its logo. Yes.

**Mr. Lee:** Madam Speaker, 48(4) and (6), please.

**Hon. F. Hinds:** Yes, yes. Fake logo and fake oil. Yes, hide logo. So Madam Speaker, the FIU director told us that if you really want to make—and you see, my friends on the other side come to this Parliament and challenge the Minister of National Security and the Government about crime in Trinidad and Tobago, and we are saying that if you pass this legislation and you attack those who hide money, the proceeds of crime in money laundering and so on, you would be making a greater impact. [*Desk thumping*] So if you do not like crime in Trinidad and Tobago, support this measure. It is the best way to do it. It is the best way to do it.

Madam Speaker, and just recently, “ah hearing” some one of my friends shouting about anti-gang, “well dey lock up anybody?” The answer is yes, and more coming. And by the way, the way the anti-gang law is structured, even financial crimes, if two or more persons perform it, they too could be considered a gang, a gang.

**Mrs. Persad-Bissessar SC:** Fake oil and fake—

**Hon. F. Hinds:** Fake logo, SIS fake logo too. Yes. So, Madam Speaker, without being distracted by the very nervous Member for Siparia, the very “gigiree” Member for Siparia. I want her to tell this Parliament, if she gets up here today, why they are not supporting laws to protect the people. Thank you.

**Madam Speaker:** Member for Laventille West, forget the crosstalk—

**Hon. F. Hinds:** I thank you.

**Madam Speaker:**—and please train your contribution this way—**Hon. F. Hinds:** I am obliged.

**Madam Speaker:**—and continue.

**Hon. F. Hinds:** Thank you very much. So, Madam Speaker, as I wind to a conclusion, as far as we are concerned—I did not even go through all the elements of the Bill because as we know, the first four clauses are about the short title, the proclamation date. Those are inoperative, innocuous clauses.

The clauses from 6 to 10 are clauses intimately known to every Member of this House, because we went through them line by line. They are replications of what we have already passed in FATCA in this House. They are replications. So we “doh” have to waste our time dealing with that. The only clause that is different, the only clause that requires attention, is clause 5, and we have dealt with that ad nauseam. All that is doing is giving the FIU and the police the ability to get critical information in order to continue.

Because there was a case in this country, Madam Speaker, where the police were pursuing a financial crime and when they went to the Inland Revenue to get help, they found this confidentiality provision in front of them, and the OECD and the EU know that. So when they see it, they know some of those who are evading taxes in those countries could hide behind that in Trinidad, and they told us what to do. The measures before this House from this report and the Bill are quite clear. There is no need for further clarity. Every citizen of Trinidad and Tobago understands that except the Member for Siparia and her friends on the other side. And I suspect they understand it. They are not foolish. They are not ignorant. They understand it. They understand it well. So we “doh need no more” clarity. [Crosstalk] There is no ambiguity. I am being distracted by the Member for

Siparia.

**Mr. Charles:** “Go Beetham and geh wet up.”

**Madam Speaker:** One, I really want to advise Members against the continuous crosstalk. Member for Naparima, I think I have said it here before, while we allow banter, I will not allow under the cover of banter the question of us glorifying here what a criminal offence is. All right? So that particular reference that you keep making, that particular, even though we all know what you are talking about, somebody has been convicted for that. I am not going to allow that to continue.

**Hon. F. Hinds:** And that is why one of my constituents told me, on my way to Parliament this morning urging us to pass this Bill, they want to know who people, who Naparima and Siparia and others are really defending. My constituents want this. They want to know “who dey defending”. And in fact, if I may quote my constituent, he asked me: “Mr. Hinds, yuh sure they are not defending criminals?”  
[*Crosstalk*] He asked me that. He asked me that. [*Crosstalk*]

**Hon. Member:** Madam Speaker.

**Mr. Imbert:** What is the Standing Order?

**Mr. Charles:** Imputing improper motives, 48(6).

[*Madam Speaker rises*]

**Hon. F. Hinds:** I did not answer him. [*Laughter*]

**Madam Speaker:** Just remember, even though it is what somebody told you, when you say it in here, it is your words. All right? So that, you have adopted it. It is your words.

**Hon. F. Hinds:** I am obliged.

**Madam Speaker:** And, therefore, I would say that, I would uphold that it is imputing improper motives. I would ask withdraw that and continue, please.

**Hon. F. Hinds:** I withdraw that, Madam Speaker, even though there is a criminal lawyer on the other side who has defended a lot. [*Interruption*] Thank you very much.

**Madam Speaker:** A lawyer who practises in criminal law.

**Hon. F. Hinds:** Who practises in the court, yes, yes, yes. I was speaking, I was really thinking about the Member for St. Augustine, and on the few occasions the Member for Siparia went to court.

Madam Speaker, so there is nothing ambiguous about the measures here. They are all pretty straightforward. And, Madam Speaker, there is nothing ambiguous about it. There is no need to take the three together. The Global Forum, the OECD has asked us to deal specifically with the income tax amendment if we are to go forward.

And therefore, Madam Speaker, I would like, as I am on my legs, to move a Motion for a further amendment. In which case, Madam Speaker, I beg to move that the Motion being amended by adding the following words immediately at the end of the resolution:

That this Bill be subject to the recommittal—  
—I want to add the words at the end of the resolution:

Subject to the recommittal of the Bill to the committee of the whole.  
That, Madam Speaker, is the Motion I now move to an amendment. So, Madam Speaker, with those few words and having had the benefit of commenting upon these measures, Madam Speaker, I would like to thank you.

**The Minister of planning and Development (Mrs. Camille Robinson-Regis):**  
Madam Speaker, I beg to second the proposed amendment and I reserve my right to speak.

*Question, on amendment, proposed.*

**Mr. Prakash Ramadhar** (*St. Augustine*): Thank you very much, Madam Speaker. Madam Speaker, this House was regaled with a contribution I consider no short of farce and furious. Not “fast”, but farce and furious. To hear my friend, as eloquent as he normally would be, say that the members of his constituency, Laventille West, the members of the constituency of San Fernando East, San Fernando West and other constituencies wish to have this law so that we deal with the issues of corruption and money laundering, and so, I think he is right. But you know what the people of Trinidad and Tobago want more than anything else? It is the full implementation of procurement legislation. [*Desk thumping*]

Because as we speak, as we speak to corruption and money laundering, it is there that the last Government put its effort to ensure, against every expectation, that we had quantum shift in the way Government does business. To hear almost every speaker on the other side reference issues that attach itself to the last Government by propaganda and otherwise, of corruption and other things, that a narrative that they started from 2010 to the year 2018, it was the Government of the People's Partnership that took steps to deal with corruption in government. [*Desk thumping*] And unless we have the actual implementation, full-fledged implementation of procurement legislation, all of that talk in the minds of right-thinking people is hypocrisy.

The other issue that many unfortunately believed in the campaign of 2015 is that the PNM Government will bring to the heart and mind of the citizens of this country, the issue—

**Madam Speaker:** Member.

**Mr. P. Ramadhar:** I beg your pardon.

**Madam Speaker:** Remember we are dealing here with a particular report. So I just want to caution you that I am not going to allow you. We have two things

before us—

**Mr. P. Ramadhar:** Yes.

**Madam Speaker:**—a Motion to amend the original Motion and the original one. You could speak on those. But I am not going to let you go all about the place. Okay?

**Mr. P. Ramadhar:** I am most grateful. But what we also have is the contribution from Laventille West. [*Desk thumping*] And if a debate is not to be reduced to a rebate, well then I must respond. [*Desk thumping*] To do otherwise would be to allow open range to the Government side to make the worst of allegations and insinuations and then we here like “mook”, just taking it without response? [*Desk thumping*] No, no, no. It is inherent in my very being. I am defense counsel. It is in my blood. It is in my being. And, therefore, if it is that something needs to be said in response, then I think I am entitled to do so. [*Desk thumping*]

**Madam Speaker:** Member, no one is at all restricting your right to respond.

**Mr. P. Ramadhar:** Yes.

**Madam Speaker:** What I have cautioned you is that I am not going to allow you to open up the debate to anything about 2015 election campaign, and so on. So it is a caution. Okay, please.

**Mr. P. Ramadhar:** I am most grateful, but I am dealing with the most salient of issues here, which is dealing with money laundering as an example, which my friends on the other side have regaled us, comes from corruption. And, therefore, if we are to deal with those things, procurement is the first port of call. [*Desk thumping*]

And I was making the point that this Government promised to introduce as the work we have started in the last Government, to produce meaningful legislation for campaign and party finance reform. And it has been three years and we have

not seen it. And unless we deal with those foundational—Member for San Fernando West, I know your heart is there, but I know that those who surround you will not allow you to go forward with it. [*Crosstalk*] I am most grateful to hear it, because we must deal with campaign and party finance reform. Every one of the Government programmes, in former governments, would have had itself attached some level of allegation of corruption, whether real or unreal. But many have ridden that horse straight into government, with the expectation that they will deal with it, and they have not.

And I am not going to be very long here today. But when misstatements are made and we hear about section 34. Madam Speaker, I am just going to be a few minutes, you know. But it is so important. The hon. Prime Minister, for whatever criticisms he may have earned in his life, I have never apportioned one of disinformation to him. But last night on a political platform he said that the Government and Prakash Ramadhar who was the Chairman of the LRC brought section 34 to the Parliament; the section 34 that was ultimately demonized. For the record and on *Hansard* and for the truth, everyone here knows that the section 34 that the Cabinet of the Kamla Persad-Bissessar administration approved through its LRC was simply this; that if after 10 years from a charge the prosecution could not have moved forward to prosecute you, you had the right to apply for a discharge. That is a noble section and it was in the middle of the night, in the Upper House, and my friend from San Fernando West must tell us about this, because section 34 has repeated—

**Madam Speaker:** Member.

**Mr. P. Ramadhar:** I beg your pardon.

**Madam Speaker:** It is not about section 34. And when an attempt was made to speak on section 34, by the Member for Laventille West, I stopped him. Okay?

What happened, what you are referring to, if I understand it well, happened outside of here. It is not something that is taking place in here today. Okay? So I am not allowing us to deal with section 34, please.

**Mr. P. Ramadhar:** Milady, and you see and that is the point. Even my friend from Laventille West referenced section 34.

**Madam Speaker:** And Member for St. Augustine, as I said, I stopped him.

**Mr. P. Ramadhar:** Really?

**Madam Speaker:** Okay? Please continue to your other point.

**Mr. P. Ramadhar:** Well, let me put it in this way. Nothing is wrong in having another point of view. But when you apportion a difference of opinion to an ulterior motive, which has been the underlying and overlying submissions from the other side, that this Opposition Bench, led by the Leader of the Opposition along its line, has taken a deliberate effort and a decision to not support legislation on the basis that we are trying to protect something, someone or some improper act. That is what they have been saying openly. And nothing could be further from the truth.

*[Desk thumping]*

The Member for Caroni Central hit the nail on the proverbial head when he said that what we are doing here and have been doing consistently is strengthening and empowering the democracy of this country. *[Desk thumping]* If it was left to the rampant ambitions of the other side, we would have seen legislation here, that if we have had not taken strong positions, that law would have been passed that would have been unconstitutional and certainly would not have stood the test of judicial review. But because of the stance taken by the Opposition, unpopular in the moment, we have seen better law come from this very Parliament. *[Desk thumping]*

And as I deal with the issue of the motive, laws were passed that were used

in the wider perspective to say that there was an ulterior motive behind it. But I ask this country to look at the history and what is the truth in relation to some of those laws, and to see who voted for those laws. Because there is a thing in this country you could do wrong but if “yuh” loud and “yuh” brazen-face enough, in the open, you could be participating in it and blame everybody else and not admit that you were part of it; that you participated. This is banditry in open sight. [*Desk thumping*]

**Madam Speaker:** Member, I would like you to find another way to say it please.

**Mr. P. Ramadhar:** Of course. It is wrongdoing in open sight and open glare, because “yuh” brazen-face and boldface enough to say it was not me, it was everybody else, I can do no right. And there is a belief, a sort of arrogance, that only a certain party should ever hold government in this country, and that anybody else are interlopers for a time and they take them out on allegations of corruption and wrongdoing and insincerity and a host of other words, like unpatriotic and saboteurs.

Now, these are very dangerous things that you do, because it might suit your purpose for the moment but it undermines and corrodes the democracy for which we must always protect. [*Desk thumping*] Because these are things, that though not just for today, but if it should take root in the wider community and you have a Government that has successfully demonized an Opposition, then what you have is a dictatorship. And you have, in the past on the other side, saying that there is no constitutional right to privacy. And we are seeing an effect over and over and over and over to make that a reality. And I congratulate the Leader of the Opposition and Members of this side who have stood in defence of those of our citizens, [*Desk thumping*] who, in the daily turmoil of existence in this country, do not have the time, do not have the consideration because their stomachs are sometimes

empty to consider the effect of the loss of the right to privacy.

I cannot tell a Petrotrin worker today: “Chief, yuh know dis law will give access to how much tax yuh paying. Because he loss he wuk today.” He is not concerned about how much tax that “he pay”. He is concerned about where he is getting bread for tomorrow. He is concerned about how he is going to pay his mortgage for his home. He and she are concerned as to how their children will continue to be educated. He and she are concerned about the environment—

**Mrs. Robinson-Regis:** Madam Speaker, Standing Order 48(1), please.

**Madam Speaker:** So, Member, I will give you some leeway because you have tied that up to the defence of the democracy. But I do not want this to go into a debate about Petrotrin. Okay?

**Mr. P. Ramadhar:** Thank you very much, but I am on the point. And that is why it takes a vigilant, a vigilant Opposition to take sometimes unpopular positions. [*Desk thumping*] Because those who are so distracted by other things that the enormity of what could be happening to their rights is not being considered. It takes belly, really. Because it was an easy thing to come and say, as we might have been provoked to do: You know what? All this thing, listen they are going to say “all yuh” hiding secrets and protecting financiers and criminals and everything else. Look PNM, “yuh” have our support.

We could have done that with FATCA. We could have done that with anti-gang. We could have done that with other things. But no, there was a quiet strength that says that the long history of this nation, written from so long before, is not as long as the future of this nation. And if we do not protect today those rights that we have grown accustomed to, then we cannot in the future say: What did you do? [*Desk thumping*]

What we are doing today is that sort of thing. It will be unpopular in the

moment, because there is a thing, an instancy of gratification that has taken over this world; that we do not believe that we should plant a tree 20 years ago so that we could reap its benefit today. We believe that we must see a tree that was planted by somebody else, we will cut it down and take its fruit today and not care to plant it for tomorrow. And this is what, this is what the substance of what this is all about. It is almost a spiritual journey to save this nation from itself. Because the expediency that we are now experiencing is that anything goes, anything goes, give it a title, call it corrupt, call it UNC, and destroy it. You could call it what you—and you know, that cannot be overstated, in terms of the danger to our people.

And that is why I have chosen to stand here, just for a few moments, to say these things. Because when this legislation first reared its head, the wording was quite different. And not to go too deeply into it, to hear about chapeau and interpreting clauses. If it is clear, as an example, “that under any written law”. What does that mean? Any written law means any law that is written and law of Trinidad and Tobago. And “meh” friend who I consider most enlightened in the law, Member for San Fernando West, who ought not to have abused his heightened authority to suggest the removal of a law licence, a livelihood, from one of our young brothers who really is trying to do his best as a patriot, [*Desk thumping*] and he was right when he said that that could be interpreted even for a cuss case, so that they could go into your bank account. They could go into your tax history.

And that is the danger of these things. But yet, there it is, being truthful does not really matter to the other side because you are attacked, you are pounced upon, you are ridiculed and for those who are too busy, move on, and the last memory they have of you is that you do not deserve your law title. And that is most unfortunate. But time has a way. Resistance has an effect and ultimately the

wording was in fact changed.

But what do they have now? We have fraud and dishonesty. What does dishonesty involve? What does it really involve? Does it not involve any offence that could be, as this morning somebody said you take somebody's phone accidentally and they assume that you stole it, or a pencil that you wrongfully took up, thinking it was yours. Because it is not about a conviction, you know, it is about a charge or an investigation towards a charge. And we have a long history in this country where facts are manipulated and interpreted in a way, somehow or the other, always not belonging to the PNM but to some other party or whatever. And that is why there is a legitimate concern. But this is not about the politics really. This is about every citizen of this country to be protected. [*Desk thumping*]

And the Member for Oropouche East, quoting the formidable Lenin, "What is to be done". You know, I think everybody passing over that statement, because there is a solution to this. If you truly believe that if we do not pass this thing in a timely manner, because we have heard there were deadlines, we have heard that there were time frames, but they are now very elastic, depending on where you are at any given time, how you interpret this thing, it may or may not be today. It may be 31<sup>st</sup> of December. It may be February next year.

I do not know for sure now. We wanted clarity and we are left with confusion from the other side. But all that the Opposition, I understood is asking, is that we revert this, not to the committee of the whole, but a true joint select and to put the relevant legislation together so there would be congruency, there will be consistency in the work of the joint select committee so when they report to this Parliament, all of these jagged edges would have been honed down to a smooth path and we would move forward.

**7.30 p.m.**

And therefore we shall have “doubles” in this country, we will be able to buy channa, flour, oil and salt. We shall be able to pay our bills for our tuition. We shall be able to import medicines. But the impression being given, and last night—forgive me, last night what I heard, wherever I had heard it, that today being Friday 30<sup>th</sup>, come 1<sup>st</sup> of December if you did not get the support of the Members of the Opposition, well basically we “dogs dead”.

**Mr. Indarsingh:** The workers dead in Petrotrin.

**Mr. P. Ramadhar:** Well, let us not talk about Petrotrin. Today is a very, sorry—

**Madam Speaker:** Hon. Member, I will ask you to move on to your other point; that point has been flogged. So, please move on to your other point.

**Mr. P. Ramadhar:** As severe as it is, and I think I will take my seat after this point. As important as it has been portrayed in this Chamber and outside of it. That the votes that are required, all members of the Government would be present and voting today.

Madam Speaker, I have looked and I have missed my friend from D'Abadie/O'Meara, I have looked and I have missed my friend for Tunapuna, and I have looked and I have missed my MP for St. Joseph. So that if it is and, as the Attorney General rightly put it they are on state business, we thank them for it. But certainly this, today's date, must have been known to my friends and to have arranged their business so that all of them should be here. [*Desk thumping*]

**Dr. Gopeesingh:** Show their incompetence.

**Mr. P. Ramadhar:** I myself, Madam Speaker, had a very important engagement. I am a professional and I have to earn a living, but because of the importance of this thing, whether I support it or I do not support it. I made myself present to be here. [*Desk thumping*] So that whatever I may have heard as an undertaking outside of the Chamber once again I cannot believe it. And therefore, we ask

ourselves, if it is that what we are told as a hard granite chisel truth, changes into a marshmallow pudding as time proceeds, and I have been hearing about changing goalposts. But I am seeing now the changes of an entire field. I do not know upon what truth I shall stand when I speak, having heard my friends.

I am not a suspicious-minded person. Over the years I have developed truly a constitutional belief in the presumption of innocence. So when my friends speak, I naturally assume them to be speaking the truth. But then, Madam Speaker, when there is evidence sometimes from their own mouth that what they said before is not what they are saying now. Then I have to question every single thing that they say. That is most unfortunate. Because this is the highest House of this nation and that when we speak we have a responsibility to ensure that we only put forward which we truly believe to be so. We could be mistaken honestly, but we must never ever play with things that we are not certain of. We must never make statements in such a powerful tone that others are led to believe us when you do not believe it in your heart.

So that this law, important as it is, does not bring doom and gloom if it is not passed today. Because I wish my friends who are not here a safe journey back. When they return, whenever it is, I am sure, wisdom will prevail in the hearts and minds of our Prime Minister and the Attorney General and the Minister of Finance. That to ask themselves, will they risk if it is true, the things that they have said, by not just simply saying a joint select committee, bring the three pieces of legislation together and report certainly before Christmas, and with those very few words, Milady, I thank you very much. [*Desk thumping*]

**The Minister of Finance (Hon. Colm Imbert):** [*Desk thumping*] Thank you, Madam Speaker. Madam Speaker, a number of points have been made by Members opposite which fall into the realm of not making sense, or completely

wrong, or quite frivolous. Madam Speaker, let me just deal with a point made by the Member for Pointe-a-Pierre.

The Member for Pointe-a-Pierre expressed dismay at the fact that in the Select Committee report there was a change in the wording of clause 5, specifically with respect to the new provisions for the police service in terms of allowing the police to now access the courts and make an application to the courts for access to tax information under certain prescribed circumstances.

Madam Speaker, and the Member complained that the word “dishonesty” was used in the proposed amendment, whereby we had proposed that we confine the actions of the police in approaching a judge to get permission to access taxpayer information in situations where a police officer, or the police may be dealing with proceedings, or investigations as the case may be for an offence under the Proceeds of Crime Act and under the Anti-Terrorist Financing Act. We have now put in some words, Madam Speaker, that the police officer will be so authorized to approach the court to obtain taxpayer information in terms of a new section 6(b)(vii) in the report of the Select Committee on page 129.

There was a complaint from Members opposite that the words “any written law” meant that for a petty offence we were now giving the police the power to go and access confidential taxpayer information, and that was a horror that should not be entertained even though, as I said, the chapeau and the chaussure made it clear that it had to flow from financial investigations or fraud. We have now tightened it to deal with Members opposite who are not too versed in law, such as the Member for Caroni Central, who has said so. So I am not imputing any motives, he has said so, he is not too versed in law. We have included now to circumscribe the powers of the police it will deal with matters investigating whether an offence under the Proceeds of Crime Act under the Anti-Terrorism Act under the Prevention of

Corruption Act or fraud or dishonesty.

The hon. Member for Pointe-a-Pierre seems to understand what the “proceeds of crime” means. He appears also to understand, Madam Speaker, what the word “anti-terrorism” means. He also seems to understand what the Prevention of Corruption Act is about. I get the impression he understands what fraud means, but he does not understand what honesty means. And you see the problem is, the Members opposite, I do not know if they read their documents, I do not know if they do any research, I do not know if they just come in the Parliament and bramble, I do not know.

Madam Speaker, for the edification of the hon. Member for Pointe-a-Pierre, and Members opposite who might think like him. Dishonesty, in the criminal law is a fundamental component of a series of offences relating to, Madam Speaker, acquisition, conversion and disposal of property defined in criminal law such as fraud. Now, if he had perhaps asked the distinguished Senior Counsel next to him he would have then been educated as to the meaning of dishonesty in the criminal law paradigm. It is in the Securities Act.

So it is really disappointing that an hon. Member would come to debate such an important piece of legislation and ask, “What is dishonesty? I doh know what it means.” [*Crosstalk*] That is exactly, Madam Speaker, how he sounds. That is exactly how he sounds. [*Desk thumping*]. A squeak, a squeak. So, let me repeat, dishonesty is a fundamental component of a majority of offences relating to the acquisition, conversion and disposal of property, tangible or intangible, defined in criminal law as fraud.

**Mr. Al-Rawi:** It is in the Integrity in Public Life—

**Hon. C. Imbert:** And it is also in the Integrity in Public Life Act, it is in the Securities Act, in the Insurance Act. So really, Madam Speaker, they must do

better, they have to do better. [*Desk thumping*] It is just too pedestrian to be believed.

So, let us now look at what we are being told. The Member for Caroni Central complained bitterly about ambiguity and the things that we say on this side, and he said one of us said we are on the grey list, we are on the blacklist. He said we are already on the blacklist, but all that demonstrated to me, Madam Speaker, is that the hon. Member for Caroni Central, not for the first time, did not understand what we are about here today. Despite the fact that in the introduction of this debate on this Motion to adopt the report, I was very clear that we are on a two-pronged attack against criminals, Madam Speaker, because this Bill is all to do with an attack on the criminal element in society. This is all for protection of citizens from criminals. That is what this Income Tax (Amdt.) Bill is all about, to catch tax evaders who are criminals.

Madam Speaker, and we are dealing with it in two ways. It is to attack fraudsters, it is to attack persons who commit financial crimes. That is what this Income Tax (Amdt.) Bill is all about and I made it clear and speakers that followed me, the Attorney General, who followed me, made it clear that we are being scrutinized by two groups in the world. And it bears repeating that things have changed over the last 10 to 15 years, things have changed.

When I was in Government before, Madam Speaker, back in and around 2008/2007 we were forced to create the Financial Intelligence Unit. That was a mandate coming from the international community that we had to create a Financial Intelligence Unit otherwise we would have been blacklisted. And it was done in 2009, Madam Speaker, and I recall when I was in Opposition in that period between 2010 and 2015 from time to time the then Attorney General of the UNC would come to Parliament and amend the Financial Intelligence Unit Act in order

to comply with the ever-changing global paradigm, because it kept changing year after year after year. And we had to continuously, the Parliament, not us on this side, the Parliament had to keep changing the Financial Intelligence Unit Act to meet international obligations which kept changing from year to year in terms of investigation of suspicious transactions and so on.

And we gave our support willingly, [*Desk thumping*] not like them, not like them. On at least three times the Members opposite came with special majority or simple majority amendments to the FIU Act and we gave our support willingly, Madam Speaker, every single time, because we understood. We understood we are all part of a global environment and it did not come with a compendium of Bills. It did not come with a matrix; they came with one. And one by one, and then they come back six months with another one, and we approved that, and then they come back with a next one six months later and we approve that. We did not make a set of noise and say, we want to have widespread consultation with every interest group, and we want to hear from stakeholders, send it to a joint select committee. We want to see the letter from the international community, no, no. We knew that this was right for the country and we supported those amendments to the Financial Intelligence Unit Act.

So that is—and we on this side made amendments at committee stage to improve the legislation and make it better and more compliant. That was us on this side.

### **PROCEDURAL MOTION**

**The Minister of Planning and Development (Hon. Camille Robinson-Regis):**  
Thank you very kindly. Madam Speaker in accordance with Standing Order 15(5), I beg to move that this House continue to sit until the conclusion of the matter before it.

*Question put and agreed to.*

**INCOME TAX (AMDT.) BILL, 2018**

**The Minister of Finance (Hon. Colm Imbert):** [*Desk thumping*] Madam Speaker, as I was talking just now, I heard soto voce across the floor, “look allyuh just sit down and pass the Bill, nah.” And coming from a whole set of them. Madam Speaker, the public must know, the public must know that when we were in Opposition—[*Desk thumping*—we understood how important it was to be compliant with these global organizations, dealing with terrorist financing, dealing with money laundering, dealing with financial crimes and so on. We knew, we gave them our support willingly. We did the work, we attended the committee meetings, we produced written amendments. None of the things that they have done. They have not produced a single written amendment, they have not come to the committee meetings, but that is okay.

So for 10 years the Parliament has known that the global groupings have been clamping down on countries all over the world in terms of efficient and proper mechanisms for combating money laundering and terrorist financing. And then, Madam Speaker, we had the emergence of the Financial Action Task Force and we had to join Financial Action Task Force, Madam Speaker. [*Crosstalk*] We had the emergence of FATF and we had to join FATF and we have been in FATF for years, for many, many, many years—more than 10 years. And then you have the Caribbean Financial Action Task Force, the regional grouping that we are a member of.

And FATF has been making more and more demands on countries around the world in terms of compliance with respect to requirements to deal with anti-money laundering and terrorist financing in particular. Madam Speaker, and now they are dealing with issues, such as beneficial interest in property and now

they are telling us that we have to follow the money. This is what FATF is telling us. So, more and more conditions are being imposed on countries. And also with respect to the gambling Bill, they have told us that we are one of the few countries in the world that has an unregulated thriving casino industry. And they have said that we have to deal with that, otherwise that too will become a breach in terms of our FATF obligations.

This Bill as I told hon. Members opposite—clearly the Member for Caroni Central was not listening—deals with both FATF obligations and the Global Forum obligations. The requirement for sharing of tax information is a Global Forum and an EU Council of Ministers requirement. The requirement for giving the police greater and easier access to taxpayer information in cases of fraud or dishonesty which I have now explained to the hon. Member for Pointe-a-Pierre what dishonesty is in the criminal law context that is FATF. So FATF has told us, and as I said we had a deadline of the 22<sup>nd</sup> of November that we have to amend our laws to give the police greater and easier access to taxpayer information when they are dealing with a matter of money laundering, terrorist financing and matters of dishonesty and fraud.

And, Madam Speaker, FATF has told us that the Proceeds of Crime Act is cumbersome, it is unworkable, and it is impractical as far as they are concerned. In the Proceeds of Crime Act you have the production order, which the police can go and apply for a production order. What FATF has said is that the procedures in that Act are so cumbersome that by the time our police meet the requirements to qualify for a production order the criminal gone long time. So that they have told us we have to fix that. And what is in this Bill allowing a police officer to approach a judge to get access to taxpayer information under certain circumstances is a FATF requirement. So we have to satisfy both FATF and Global Forum.

So that the grey list of which I spoke, and it was confirmed by the Head of the Financial Intelligence Unit, herself, Ms. Francois, in the Select Committee on live television—I do not know if Members opposite watch TV—where Ms. Francois said that we are currently deemed to be a high-risk destination, high-risk country, and we are on a grey list. The grey list that I was referring to when I started this debate is the FATF List. So we are on the grey list with respect to FATF and have been for the last three years as the Attorney General said. We are not yet on the FATF blacklist, we are on the FATF grey list, but what Ms. Francois said, and I really think Members should listen that if we do not pass this Income Tax (Admt.) Bill, if we do not pass it that we will move very swiftly from the grey list to the blacklist. That is what she said. This is not “PNM say that”. That is what the Head of the Financial Intelligence Unit said—

**Mr. Al-Rawi:** And she is not our employee.

**Hon. C. Imbert:** And she is not an employee, I cannot give any directions as Minister of Finance; she is insulated in law. I cannot tell her anything. And she came to the Select Committee and testified on live TV—

**Mr. Al-Rawi:** And she is the Competent Authority.

**Hon. C. Imbert:**—and she is the Competent Authority for this country in terms of FATF, that we are on a grey list and if we do not watch it we will soon move to a blacklist if we do not amend this income tax law to allow the police to have easier access to taxpayer information to deal with financial crimes. So we are on a grey list with FATF and if we do not watch it we will soon be on a blacklist.

The Member for Caroni Central could not understand the difference between Global Forum and FATF. Because we are on the non-complaint list with Global Forum, full stop. We are on the grey list with FATF soon to reach the blacklist if this country does not deal with the issue. So, there are two different forums that

we are faced with. It used to be only FATF but then you had the emergence of the Global Forum, and this country—the UNC, for reasons best known to itself, the UNC under the Member for Siparia as then Prime Minister—decided that Trinidad and Tobago would join the Global Forum. We were not there before, “Is them put we in the Global Forum”, Madam Speaker [*Desk thumping*]

They go—and it is incredible that Members opposite could ask, what is the policy that drives this legislation and these Global Forum requirements? When they are the ones who applied and joined this country to Global Forum based on a Cabinet Note and a UNC policy. It was their policy that sent—signed by the hon. Member of Siparia that sent us into the Global Forum.

And I have to come here, Madam Speaker, and hear the Member for Siparia, who developed the policy for us to join Global Forum, sent us to the Global Forum, join us up in the Global Forum, made commitments and gave undertakings in Global Forum based on UNC policy, to ask me: What is the policy? Ask me: What is the policy? Ridiculous, ridiculous, Madam Speaker, absolutely ridiculous. [*Desk thumping*] And that has been the tenor of this debate. Contrivances, obfuscation, red herrings, filibustering, brambling, that is what we got from the other side, Madam Speaker. That is all we got. [*Desk thumping*] Filibustering and brambling.

They know very well what they did. They put us in the Global Forum, they knew the policy, it is their policy for tax transparency they know all about tax transparency when they are in government. But when they are in Opposition they “doh know nothing” about that. They forget about that. And what is bothering us, Madam Speaker, is that they know this law is all about dealing with criminals and criminal conduct and tax avoidance and money laundering and other forms of financial crime, Madam Speaker; bribery. They know that, they know that is Bill

is designed to give the police and Financial Intelligence Unit and other authorities the tools they need to catch the criminals and follow the money, they know that. That this Bill is all about following the money and following the Proceeds of Crime Act and dishonesty and fraud. They know that this is what this Bill is all about. But they are hell-bent, Madam Speaker on opposing it. Hell-bent on opposing it.

**Mr. Al-Rawi:** That is right.

**Hon. C. Imbert:** Hell-bent on opposing it and the population has to ask themselves why? Why is the UNC who took us into the Global Forum who signed on to the Global Forum who signed the—who took us into FATCA as well. Into FATCA as well, made commitments to various countries. Why that administration, who took us into all these forums, [*Crosstalk*] why are they now coming in Opposition and want to know what is the policy and, you are not explaining. When they signed us up to Global Forum, Madam Speaker, how much public consultation they held on that?

**Mr. Al-Rawi:** Zero.

**Hon. C. Imbert:** How many times, which country, which village, which town in Trinidad and Tobago did they go to, to consult the population as to whether Trinidad and Tobago should join the Global Forum?—not one. How many committee meetings did they have? How many live proceedings? How many stakeholders did they bring before this Parliament to interview? Not one. They carry us into Global Forum and now telling us that in order to implement the requirements of that body which they carry us to we must go all over Trinidad and talk to every single chamber of commerce, whether it is a chamber of commerce in Malgretoute or Mundo Nuevo or there is a place in Moruga called La Ruffin. [*Laughter*] We have to go and find the La Ruffin chamber of commerce and go

there, and consult with them, Madam Speaker. It is absurd. [*Desk thumping*]

And this is why there is this view—[*Crosstalk*] [*Laughter*] You never hear about the La Ruffin, Madam Speaker? You never hear about the La Ruffin chamber of commerce? They have a Marianne River chamber of commerce “that is where they want to carry we.” All up in the east we must go. [*Crosstalk*] No it is not, it is a joke for you. You took us to Global Forum.

**Hon. Member:** That is right. Do not come and pretend you do not know. [*Desk thumping*]

**Hon. C. Imbert:** It is shameful, it is absolutely shameful their behaviour and you see, Madam Speaker—[*Crosstalk*]

**Dr. Rowley:** Cool your wheels.

**Hon. C. Imbert:**—what is at the core.

**Mr. Charles:** Your Prime Minister.

**Mr. Young:** “Hey, hey, hey, Dobby behave yourself, eh”.

**Mr. Charles:** Set an example—

**Hon. C. Imbert:** Madam Speaker, the Member for Naparima is shouting across the floor.

**Madam Speaker:** I believe there are shouts going back and forth and I will caution all Members about Standing Order 53. Minister of Finance.

**Hon. C. Imbert:** Thank you, Madam Speaker. I wonder how many seconds it will be before the Member for Naparima shouts across the floor again.

So, Madam Speaker, you have to look at what we are about today. What is in this report that came from the Select Committee, what is this legislation all about? This legislation is all about following the money finding the criminals who have stolen from the taxpayers of this country; that is what this legislation is all about. And it is really shameful that hon. Members opposite are pretending that

they do not know that.

And that is why people are asking, why? What is the UNC afraid of, Madam Speaker? What is it inside of here that the Board of Inland Revenue will be authorized to share taxpayer information with the taxpayer authorities in the European Union? What is so frightening about that? What is so frightening about that? What is so frightening about the police getting access to information when they are dealing with a criminal investigation into the Proceeds of Crime, into the proceeds of bribery, what is so terrible about that?

So, Madam Speaker, it is obvious to us that we can talk forever inside of here, every single week the Members opposite will come with a new condition. Last week they wanted us to have judicial oversight, we gave them that. The last day, they tell us they want evidential threshold when they know it is in the common law. The evidential threshold is there and you cannot restrain a judge. You cannot tell a judge how he must consider evidence. That is ousting the jurisdiction of the court. You are interfering with the court when you tell a judge what level of evidence that must be met before he can even look at the application. That is what they are saying, you know.

**8.00 p.m.**

Before a judge could even look at the application for access to taxpayer information there must be a certain evidential threshold prescribed by this Parliament. You are ousting the jurisdiction of the court, Madam Speaker, and the Judiciary will frown on that, Madam Speaker, frown on that. [*Interruption*] So, Madam Speaker, I really would like to know if hon. Members opposite will support the legislation before the House. [*Crosstalk*]

I am prepared to give way if anyone of the Members opposite could get up and tell us whether they will support the legislation, Madam Speaker. Based on

everything they have said, it appears not. Based on their filibustering for the last month, it appears not. Based on their refusal to participate in the Select Committee—and this smokescreen about a select committee, as the Prime Minister has said, and others have said, all a joint select committee would do is add Wade Mark to the scrutiny of this Bill; that is all, because they are only entitled to one Opposition Senator. Only one Opposition Senator in a joint select committee, and you are telling me the 41 Members of this House—the 41 Members of this House—the other day I heard all sorts of things about qualifications. I had to listen here to all the qualifications, academic qualifications, and experience, and expertise of Members opposite. They were regaling themselves—“this one have two degrees”; “this one have three degrees”.

**Dr. Moonilal:** Madam Speaker, 48(1).

**Hon. C. Imbert:** 48(1)?

**Madam Speaker:** Continue.

**Hon. C. Imbert:** Madam Speaker, you know—

**Hon. Member:** But what qualifications have to do with the Bill?

**Hon. C. Imbert:**—that is why I sometimes say, I wonder if they really sat the exams that gave them the degrees, because the point I am going at is that we had to be regaled, we had to be regaled with all their academic qualifications, [*Desk thumping*] how brilliant they are, how professional they are. But then they tell us that the 41 Members of this House, which includes at least three PhDs on this side as far as I know—I have two behind me and I have one to the left of me, at least three PhDs over here and numerous professional qualifications [*Desk thumping*] and academic qualifications—and it is alleged a number of qualifications on that side, Madam Speaker, it is alleged, and yet they are telling us that the 41 Members of this House are not competent to look at a 10-clause Bill of which nine clauses

are either routine and mechanical, or already appear word for word in the FATCA legislation that was debated in this House and passed with the approval of everyone over a year ago.

So 41 people here, 41 highly qualified people cannot look at one single clause, Madam Speaker, without one Senator from the other place? “I reject that. I reject that.” In fact, I think that is insulting to this Parliament, Madam Speaker, it is insulting to this House [*Desk thumping*] that 41 distinguished Members of this Parliament are incompetent and unable to look at a simple 10-clause Bill of which only one clause is causing disquiet on the other side.

So, Madam Speaker, we on this side, we will do what we have to do. We will do what we can do. We are committed to making it difficult for the criminals to hide their ill-gotten gains. [*Desk thumping*] We will do what we have to do. Madam Speaker, we have our votes on this side. As the hon. Prime Minister has said, all the Government votes are available, committed, and ready to vote for this legislation. If the hon. Members opposite, for whatever reason known to them, do not want to vote for tax transparency, do not want to give the police the tools to deal with white-collar crime, do not want to give the police the tools to root out fraud and serious dishonesty. If that is what they want, then we will do whatever we can do with the votes that we have on this side. Madam Speaker, I beg to move. [*Desk thumping*]

**Madam Speaker:** Hon. Members, I will first put the question on the proposed amendment. The question is that the Motion be amended by adding the following words immediately at the end of the resolution, subject to the re-committal of the Bill to the committee of the whole.

*Question, on amendment, put and agreed to.*

**Madam Speaker:** Hon. Members, I shall now put the question on the original

Motion as amended.

*Question, on amended Motion, put and agreed to.*

*Be it resolved:*

That this House adopt the report of the Special Select Committee of the House of Representatives on the Income Tax (Amdt.) Bill, 2018, be subject to the re-committal of the Bill to the committee of the whole.

**Madam Speaker:** Hon. Members, this House is now suspended until 8.10 p.m., and when we resume we will resume in the committee of the whole.

**8.06 p.m.:** *Sitting suspended.*

**8.10 p.m.:** *Sitting resumed.*

*Bill committed to a committee of the whole House.*

*House in committee.*

**Madam Chairman:** Minister of Finance, are we ready?

*Clause 1 ordered to stand part of the Bill.*

*Clause 2.*

*Question proposed:* That clause 2 stand part of the Bill.

“Delete clause 2.”

**Mr. Imbert:** Madam Chairman, we have circulated an amendment to clause 2 which simply deletes it.

**Mr. Al-Rawi:** Madam, would you permit me just to ask a question squarely of the Leader of the Opposition through you? Before we consider amendments, which we have circulated, is the Opposition willing to support the Bill in its current form, because we have not received any amendments from the Opposition? Nothing has been circulated so we have nothing to tell us that you have any complaint with the Bill as it relates to the clauses. So, Madam Chair, could I just ask that question of the Leader of the Opposition? Is there any support for this Bill in its full form?

**Mrs. Persad-Bissessar SC:** We have shared our concerns, repeatedly shared our concerns with respect to the provisions of the Bill, prior to what you are seeking to now amend. We have shared those concerns, and we will share our concerns as we do the clauses with the new provisions—the new amendments that have been brought forward, one of which is this clause 2, which is to remove the constitutional clause.

**Mr. Imbert:** So you want to leave it? You want to leave it, the constitutional majority?

**Mrs. Persad-Bissessar SC:** I am saying, we will share clause by clause. The AG asked me, do I support the Bill in its entirety before amendments. I said, we have shared our concerns repeatedly with respect to that and the answer is no.

**Mr. Al-Rawi:** Okay. Thank you

**Mrs. Persad-Bissessar SC:** So now you want to remove that, proceed. I mean, you are the boss.

**Mr. Imbert:** I think you have made it clear that you are not supporting the Bill.

**Mrs. Persad-Bissessar SC:** Yes, we did make that very clear.

**Mr. Imbert:** Right, I am glad you have clarified that you are not supporting the Bill.

**Mrs. Persad-Bissessar SC:** In its current form we are not supporting it.

**Mr. Al-Rawi:** Thank you, Madam Chair. Having not heard from the leader in the debate, I just wanted it on the record. Thank you.

**Mr. Imbert:** So, Madam Chairman, under those circumstances, since we on this side do not have 26 votes, we are seeking to delete clause 2, the constitutional requirement.

**Madam Chairman:** Okay. So the question is that clause 2 be deleted. Member for Oropouche East.

**Dr. Moonilal:** Ma'am, thank you very much. I did not hear the Minister of Finance a moment ago. The Minister of Finance is saying, and if I heard him right, that because the Government "don't" have the constitutional majority they are deleting the provision for constitutional majority; is that correct?

**Mr. Imbert:** Madam Chair, in the first place I would not massacre the English language like that. I would never use that phraseology, that the Government "don't" have a majority. I said, we do not have the required 26 votes, and, therefore, because the Leader of the Opposition has said, emphatically and unambiguously, that they do not support the Bill in its current form, which is a requirement for a special majority, we therefore will pass what we can with our majority, and therefore we are seeking to delete clause 2.

**Dr. Moonilal:** Thank you very much.

**Madam Chairman:** Member for Siparia.

**Mrs. Persad-Bissessar SC:** Application of clause 2. I do not believe that this sleight of hand, or this way of circum ambulating or circum venting what is a constitutional requirement—they have not given us any reason, except to say they do not have 26 votes so that is why you want to take out this constitutional clause requirement. I am not of the view that this is a proper tramping and violation of constitutional rights. [*Desk thumping*] If the AG could give his reasoning, I will share with him why I hold the view that this is not the way to go. [*Crosstalk*] No, clause 2 says take it out.

**Mr. Al-Rawi:** Madam Chair, I would put it extremely simply, having been asked by the Leader of the Opposition. Through you, Madam Chair, we propose in the round, in terms of that circulated, to remove all provisions of the Bill that do require a three-fifths majority and to be left only with matters which require a simple majority. I said it in my debate. I am putting it on the record in the

committee stage, and that is the reason for the deletion of clause 2. It is not that we are deleting the clause which says a requirement for a special majority is there, we are concomitant with this deletion, also deleting the matters which require a constitutional majority, and which are matters which were in fact already agreed in the FATCA-type legislation.

**Madam Chairman:** Leader of the House.

**Mr. Imbert:** What are—

**Madam Chairman:** Minister of Finance, please, I am recognizing the Member for Arouca/Maloney.

**Mr. Imbert:** Sorry.

**Mrs. Robinson-Regis:** Thank you very kindly, Madam Chair. Madam Chair, this clause deals specifically with the deletion of the constitutional requirement, I would like to suggest that we leave this clause for last and deal with the other clauses that would have led us to this clause. So may I suggest that we deal with the other clauses and then leave this clause for last, depending on how the committee goes?

**Mr. Imbert:** And, Madam Chairman, I totally support that. I was of like mind.

*Clause 2 deferred.*

*Clauses 3 and 4 ordered to stand part of the Bill.*

*Clause 5.*

*Question proposed:* That clause 5 stand part of the Bill.

**Madam Chairman:** Minister of Finance.

“In paragraph (a) (ii)-

(a) In proposed subsection (5)-

(i) Insert after the words “disclose to the” the words “individual or”; and

(ii) Insert after the words “entity and the” the words “individual or”;

(b) In proposed subsection (6)-

(i) Delete paragraph (b) and substitute the following paragraph:

“(b) provide taxpayer information to a member of the police service of the rank of Superintendent or above attached to the division of unit of the police service responsible for financial investigations or fraud, where such information is required for the purpose of investigating whether an offence-

(i) under the Proceeds of Crime Act;

(ii) under the Anti-Terrorism Act;

(iii) under the Prevention and Corruption Act; or

(iv) Involving fraud or dishonesty; has been committed, may have been committed, or the identity of the person who may have committed such an offence; and” and

(ii) Insert after the proposed subsection (6), the following subsection:

“(6A) A member of the police service under subsection (6) who is conducting a financial investigation or investigating an offence under subsection (6)(b) shall apply to the Court *ex parte* and without notice, for an order directing the Board to disclose such taxpayer information as the Court thinks fit.”; and

(c) in the proposed subsection (7), delete the words “section 4C” and

substitute the words “section 4B”; and

(d) in the proposed subsection (8)-

- (i) delete the words “Notwithstanding subsection (6), where” and substitute the words “Where”; and
- (ii) insert after the words “agreement” the words “for the exchange of information in relation to taxes”.

**Mr. Imbert:** There are several amendments, I would defer to the Attorney General on the amendments.

**Madam Speaker:** Attorney General.

**Mr. Al-Rawi:** Madam Chair, should it please you. The amendments as circulated, Madam Chair, firstly, with respect to the amendments to paragraph (a)(ii), we suggest that that happened to facilitate the amendment requested by the Global Forum that we remove the discretion of the President of the Republic to have a choice as to whether something can be accepted from the law. Madam Chair, we are also proposing the insertion of the words, “individual or”, as it appears twice into subclause (5), and that is to be understood in the context of, again, having come from the Global Forum in their sending to this Parliament, that document was shared with the Opposition, to everyone, their request for the addition of these particular words. Madam Chair, we propose that subsection (6), that is (b), be amended such that the taxpayer information to be provided to the police service actually occurs in respect of investigations of offences under the Proceeds of Crime Act, the Anti-Terrorism Act, under the Prevention of Corruption Act, or for involving fraud or dishonesty.

And, Madam Chair, we propose that reformulation of wording specifically because that clause relates to subsection (5). So, Madam Chair, those amendments coming in subclause (6), subclause (6) says specifically, that, notwithstanding the

secrecy sections in (i) and (ii), and I am just inserting those words, a person having an official duty or being employed in the administration of the Act shall, for the purposes of subsection (5). Subsection (5), Madam Chair, as you will see in the Bill, is that:

Notwithstanding secrecy provisions where a written law authorizes disclosure by the Board that taxpayer information shall be delivered.

Now, Madam Chair, to put it clearly, the only written laws that can allow for the breach or the giving out of secrecy information would be laws which were on the books of Trinidad and Tobago prior to 1962 and therefore fall into the category of saved law, or, secondly, laws which were passed after independence with special majorities, such as, for instance, the Financial Intelligence Unit Act, the Proceeds of Crime Act, et cetera. So, again, this is something which fits within the parameters of what is known to our legal system.

Madam Chair, we also propose the insertion of a new subclause (6)(a). Coming out of the debate on the report and coming out of the minority report considered on November 2<sup>nd</sup>, which we debated, there was a request for the inclusion of judicial supervision for the access in subclause (6), and therefore we have proposed that the police service conducting the investigation, financial investigations, that they should apply to a court ex parte without notice for an order directing that the court give—that the BIR in fact give such information as may be ordered. And I ask you to note that that is within the parameter of the words, “as the Court thinks fit”.

Madam Chair, we also propose that subclause (7) be amended specifically to take care of a concern in a reference to clause 4(c). We are proposing that that in fact be read to 4B. And, again, Madam Chair, we propose in subclause (8) that we delete the words, notwithstanding subsection (6), and we say, where taxpayer

information is received by the board from another jurisdiction under tax information—tax information sharing agreement for the exchange of information in relation to taxes the board shall not disclose such taxpayer information to other agencies unless the jurisdiction supplying the tax agrees. And that is because the information is coming from abroad so it concerns no citizen of Trinidad and Tobago, and no one who has the rights under our Constitution, Madam Chair. Those in the round, therefore, are the reasons why we suggest the amendments as circulated, and I think that that ought to cover it.

**Mr. Imbert:** And, Madam Chairman, I simply want to say that by way of these amendments we are tackling our obligations under FATF, which is plank two of this law, and that is what we can do with the votes on our side. We can authorize the police to do this in a manner in which the court thinks fit with our votes.

**Mr. Al-Rawi:** Specifically, Madam Chair, recommendation 40 and immediate outcome two require this amendment by FATF's recommendation.

**Madam Chairman:** Member for Siparia.

**Mrs. Persad-Bissessar SC:** At which point would the Government be indicating the connection between these new provisions and the clause 2? We have asked to hold it till the end, at which point will it be, we will come back to clause 2 and say, because we have done this with clause 5, and we have done this with 6, and we will put the Judicial oversight, and we have due process that is why we do not need—

**Mr. Imbert:** At the end, at the end, when we get back to clause 2.

**Mrs. Persad-Bissessar SC:** So we will be able to connect them? It is not that when we finish this clause we cannot refer back to it?

**Mr. Imbert:** We will put everything in the context of clause 2 at the end.

**Mrs. Persad-Bissessar SC:** Okay.

**Hon. Member:** Dismembered.

**Mrs. Persad-Bissessar SC:** Yeah. Okay.

*Question put.*

**Mr. Al-Rawi:** Madam Chair, Division.

*The Committee divided:* Ayes 18 Noes 14

AYES

Imbert, C.

Rowley, Dr. K.

Al-Rawi, F.

Young, S.

Hinds, F.

Mitchell, R.

Cudjoe, Ms. S.

Garcia, A.

Crichlow-Cockburn, Mrs. C.

Dillon, Maj. Gen. E.

Webster-Roy, Mrs. A.

Gadsby-Dolly, Dr. N.

Mc Donald, Ms. M.

Francis, Dr. L.

Jennings-Smith, Mrs. G.

Olivierre, Ms. N.

Leonce, A.

Smith, D.

NOES

Lee, D.

Persad-Bissessar SC, Mrs. K.

Charles, R.

Rambachan, Dr. S.

Karim, F.

Moonilal, Dr. R.

Newallo-Hosein, Mrs. C.

Gopeesingh, Dr. G.

Gayadeen-Gopeesingh, Mrs. V.

Indarsingh, R.

Ramadhar, P.

Padarath, B.

Paray, R.

Ramdial, Ms. R.

*Question agreed to.*

*Clause 5, as amended, ordered to stand part of the Bill.*

**8.30 p.m.**

*Clause 6.*

*Question proposed:* That clause 6 stand part of the Bill.

**Mr. Al-Rawi:** Madam Chairman, I beg to move that clause 6 be amended as follows:

- “A. Delete the proposed new section 4A.
- B. Renumber the proposed new sections 4B, 4C and 4D as sections 4A, 4B and 4C respectively.
- C. In proposed renumbered section 4A—
  - (a) in paragraph (c), delete—
  - (i) the words ‘of collection’ and substitute the words ‘for which it

was collected'; and.

- (ii) the word 'taxpayer' in the second place it occurs and substitute the word 'Board';

D. In proposed renumbered section 4B—

- (a) in the chapeau—
  - (i) delete the words 'or 4A'; and.
  - (iii) delete the words 'section 4B' and substitute the words 'section 4A';
- (b) in paragraph (a), delete the words 'one hundred' and substitute the words 'three hundred';
- (c) in paragraph (b), delete the words 'one hundred and fifty' and substitute the words 'five hundred'; and.

E. In proposed renumbered section 4C—

- (a) in the chapeau, delete the words 'section 4 to 4C' and substitute the words 'section 4 to 4B'; and
- (b) in the definition of 'taxpayer information' insert after the words 'individual', the words 'entity or legal arrangement'."

**Mr. Al-Rawi:** Madam Chair, specifically because of the vote just taken on the last clause, I am now able to volunteer the submissions with respect to the draft as circulated. As you know, this Bill, as originally presented from the Select Committee, required a three-fifths majority, specifically because clauses 6, 7, 8, 9 and 10 require breaches or exceptions to the privacy right. Albeit that the privacy right is a limited right under the Constitution, i.e., a qualified right, the fact is that this clause 6, particularly in clause 4A, which the Government proposes to be deleted, is the clause which allows for exactly what the FATCA Bill did to

become part of the income tax legislation. So 4A provided:

“Notwithstanding for (1) and (2), the Board shall provide taxpayer information”—that is reasonably relevant to the administration and enforcement of the domestic laws of another jurisdiction with which there is an arrangement for double taxation relief or exchange of information in relation to taxes.

So this exchange of information with other countries is exactly what we had in FATCA, and it is why we had to pass FATCA with a special majority because it trips the section 4 right to private life.

Secondly, Madam Chair, even though the Data Protection Act is not fully proclaimed and the clauses with respect to sending, receipt and processing of information are not part of the laws of Trinidad and Tobago, those rights, if they were assented to, would therefore be tripped. So in those circumstances we propose the deletion of subclause 4A.

Secondly, we propose a minor amendment to what is 4B, which is to be renumbered of course, in subclause (c). It is just a linguistic position that says:

Where taxpaying information has been provided under 4(6)—  
—and if I tie that up, 4(6) is the clause by which the FIU and the Trinidad and Tobago Police Service, with judicial permission, can receive taxpaying information. Again, that is for matters which do not require three-fifths majority. So here we are saying that they should only use it for the purposes provided, retain it for only as long as is necessary and shall not disclose it. This 4A adds to the proportionality of section 4(6), and this is specifically to keep us in line with making sure that we preserve the rights of individuals and that there is no capricious action.

Clause 4C is proposed to be renumbered as 4B. Now, this amendment seeks to

raise the level of fines. The representative from AMCHAM, Mr. Nirad Tewarie, came to the committee and suggested that the fines were too low. The Special Select Committee took note of that observation and agreed with Mr. Tewarie that the fines should be raised, and accordingly we have sought to raise the fines that summary conviction and also indictment, in keeping with fines that are now proportionate, as we did under the Proceeds of Crime amendment most recently. Madam Chair, it is necessary therefore that we amend clause 4D to be renumbered as 4C. We correct the references to now section 4 and 4B, and we are just keeping for the purposes of interpretation the definition of “statistical information” and also “taxpayer information”.

Madam Chair, there is a small amendment in the taxpayer information. These words come from the Global Forum itself as has been circulated to all Members. That, Madam Chair, will allow us to maintain the recommendations of the Financial Action Task Force and allow us to allow proportionality to follow the disclosures in section 4(6). That is the rationale and reasons offered by the Government for this amendment.

*Question put.*

*The Committee divided:*   Ayes 19           Noes 14

AYES

Imbert, C.

Rowley, Dr. K.

Al-Rawi, F.

Young, S.

Hinds, F.

Mitchell, R.

Cudjoe, Ms. S.

House in Committee

Garcia, A.

Crichlow-Cockburn, Mrs. C.

Robinson-Regis, Mrs. C.

Dillon, Maj. Gen. E.

Webster-Roy, Mrs. A.

Gadsby-Dolly, Dr. N.

Mc Donald, Ms. M.

Francis, Dr. L.

Jennings-Smith, Mrs. G.

Olivierre, Ms. N.

Leonce, Mr. A.

Smith, Mr. D.

NOES

Lee, D.

Persad-Bissessar, SC, Mrs. K.

Charles, R.

Rambachan, Dr. S.

Karim, F.

Moonilal, Dr. R.

Newallo-Hosein, Mrs. C.

Gopeesingh, Dr. T.

Gayadeen-Gopeesingh, Mrs. V.

Indarsingh, R.

Ramadhar, P.

Padarath, B.

Paray, R.

Ramdial, Ms. R.

*Question agreed to.*

*Clause 6, as amended, ordered to stand part of the Bill.*

*Clause 7.*

*Question proposed:* That clause 7 stand part of the Bill.

“Delete clause 7.”

**Mr. Al-Rawi:** Madam Chair, would you consider, and perhaps the Chief Whip may indicate, whether clauses 7 to 10 may be taken together, because the rationale is the same for all? Any objection?

**Mr. Lee:** Clause by clause.

**Mr. Al-Rawi:** Clause by clause? Okay.

**Madam Chairman:** So we are on clause 7.

**Mr. Al-Rawi:** Madam Chair, clause 7 originally proposes an amendment to the Income Tax Act specifically to allow for the amendments which we did in the type of legislation being FATCA. This is exclusively for, and only for, the sharing of information where required under any other arrangement with another government or country. And, Madam Chair, the sharing of information would of course be offensive to section 4 of the Constitution and require a three-fifths majority. We note that we have received no commentary from the Opposition at all on this clause 7, and certainly no stakeholder has made any comment negative to the inclusion of a clause 7. However, in view of the categorical statement by the Leader of the Opposition that the Opposition will not be supporting this legislation, and even though this law is exactly similar to the FATCA law which we passed, we are compelled to delete this clause.

*Question put and agreed to.*

*Clause 7 deleted.*

*Clause 8.*

*Question proposed:* That clause 8 stand part of the Bill.

“Delete clause 8.”

**Mr. Al-Rawi:** Madam Chair, clause 8 is completely targeted again, word for word, to the FATCA law. Even though it is the most violent of inconsistencies intellectually for us to have passed the FATCA legislation, which has the exact language for the exceptions to the Data Protection Act, that is section 6, 38, 40, 93, 30 and 31, even though this Parliament unanimously agreed in the FATCA legislation to pass the exact wording that we are offering in this Bill to allow for the reciprocal exchange of information, the Opposition has said that they will not support the three-fifths requirement for this law. And in the face of that, Madam Chair, not having the ability to traverse the section 4 right with a section 13 three-fifths majority, we are compelled to delete the law. I note that it is—I cannot even characterize the level of illogic behind it or inconsistency that this Parliament will be engaging in, but the rationale must therefore be said that we are compelled to delete it.

**Mrs. Persad-Bissessar SC:** Madam Speaker, if I may intervene. The hon. Member has made the point about FATCA not just here but within the debate today and debates previously; that this is exactly like FATCA. At the last committee stage when the hon. AG was making that point, look this is identical to FATCA, I said, but this is not FATCA. This is the Income Tax (Amdt.) Bill.

What we had done for the FATCA, there was a whole framework. It took us, I mean, screaming—what is it?—crying and screaming up to the door until we got it passed. All the changes that were made. We put an entire framework into place in that FATCA law, and that provision was for FATCA. I am of the respectful view, unless you can convince me otherwise, that in doing it this way

this is open for the Global Forum. It is open for something that might arise, Timbuktu agreement. It is open to any agreement for which we may not have had sight whereas in the way this is to be done, we see the international agreement, we must know what those provisions are, and on the basis of those we can then decide we are keeping some of them, we are not keeping some of them. That is how the FATCA went. And the argument that you have to pass this before you can sign an agreement baffles me.

My understanding of international law is you sign an international agreement, then you may or may not ratify and then domesticate it in the law. We are being told that if we do not pass this, you cannot sign an agreement. And we asked for that documentation, promised it today, did not get it. I am saying to say that is identical to FATCA that we are being illogical and inconsistent. I take no—I do not accept that argument because FATCA was an entire framework when we put the provision in the FATCA Bill which became the FATCA Act. This is something that is to me an open provision within the Income Tax Act that can allow for any other kinds of agreements that we would not have had sight of. And this is why I do not buy the argument that is presented that this is identical to FATCA, and therefore please pass it just like FATCA. It is not. It is not.

**Mr. Al-Rawi:** Madam Chair, I am very pleased to hear what I just heard from the Leader of the Opposition, because the Leader of the Opposition just asked me to offer something which could convince her and I am able to do that immediately.

The Leader of the Opposition said just now that this can allow any other agreement to come into effect, international law, et cetera. Madam Chair, the Leader of the Opposition said she was baffled. Madam Chair, the only way an international agreement can come to be part of this arrangement is if that international agreement is brought into law by this Parliament. If this Parliament

chooses not to bring a future law, which is an international arrangement, into this Parliament, it can reject it.

As this Income Tax Act stands right now, this amendment will only allow for one tax information exchange law to be activated, and that is the FATCA law, because that is the law we passed under the tax information United States law. So the only law that can exchange information for tax purposes, in the very structure offered by the Leader of the Opposition, is FATCA. For any other law to be in that pool of automatic exchange of information and reciprocal exchange of information, the Parliament will have to sit down, engross that law and pass it with a three-fifths majority.

So it baffles me that the Leader of the Opposition could be baffled, and I respectfully believe that that answers the square question. So I put it now, through you, Madam Chair, having heard what the law is, are you prepared to support it?

**Mrs. Persad-Bissessar SC:** I am even more baffled after the explanation given by the hon. Attorney General. I am not even more baffled. I am not convinced, and therefore I suggest we proceed.

**Mr. Imbert:** Thank you, thank you.

*Question put and agreed to.*

*Clause 8 deleted.*

*Clause 9.*

*Question proposed:* That clause 9 stand part of the Bill.

“Delete clause 9.”

**Mr. Al-Rawi:** Madam Chair, we propose that clause 9 be deleted. Again, clause 9 was an amendment to section 117 of the Income Tax Act. Section 117 had need for amendment to satisfy the Global Forum by the inclusion of “any other written law over which the board had oversight”. For the Board of Inland Revenue to have

oversight over a written law, we would have to bring that written law onto the books of Trinidad and Tobago by an Act of Parliament. So this was in anticipation of being able to sign a treaty with the Global Forum, which would then come under the Mutual Assistance legislation if it passed. But to receive this into the Income Tax Act we had to cause an amendment to section 117.

Again, section 117 was reflected upon in the FATCA Bill. Section 117 is something which would trip a three-fifths requirement under a section 4 right, and in those circumstances, with the Opposition refusing to support this requirement to meet the Global Forum standard, we are compelled to delete this clause.

*Question put and agreed to.*

*Clause 9 deleted.*

*Clause 10.*

*Question proposed:* That clause 10 stand part of the Bill.

“Delete clause 10”

**Mr. Al-Rawi:** Madam Chair, I repeat the arguments with respect to the deletion of clause 9. Again, this was a requirement which requires a three-fifths majority. There is no support for same. It is a FATCA replicant, but regrettably it will not be supported by the Opposition and therefore we are compelled to recommend its deletion.

*Question put and agreed to.*

*Clause 10 deleted.*

*Clause 2 Reintroduced.*

*Question again proposed:* That clause 2 stand part of the Bill.

**Mr. Al-Rawi:** Madam Chair, in view of the fact that there are no three-fifths requirements in this Bill as is proposed to be amended, clause 2 is rendered otiose and therefore is recommended to be deleted.

**Mrs. Persad-Bissessar SC:** I want to ask if we can tie back, and with your leave, I will ask the hon. Attorney General to look at the case of Madhewoo and the State of Mauritius, before the Supreme Court of Mauritius, a Privy Council judgment given, UK Privy Council 2016, 30. And the question of whether now that you have changed this requirement, for I think it is clause 5—the clause 5 issue that you are saying that does not require a special majority because it may well be that you have put the judicial oversight.

I would ask you before you go to the other place to kindly look at this. I am not of the view that this is the correct pathway, that in addition, the judicial requirement does not necessarily make the section constitutional. You still have to look at this. I do not have the time to go through. I had read it before, and I would suggest that your team looks at it before you go up to the Senate with this Bill. It may still require, that is the point I am making, the special majority.

**Mr. Al-Rawi:** Madam Chair, I thank the Leader of the Opposition for the case. We will certainly look at it. It is not because of the inclusion of the judicial oversight that we find constitutionality. It is because in section 4, 5 and 6, we are, (a), dealing with, firstly, the inherent power of the court to compel evidence under written laws. In particular I will refer the Leader of the Opposition to section 32 of the Proceeds of Crime Act.

**Mrs. Persad-Bissessar SC:** I am very familiar with it.

**Mr. Al-Rawi:** Secondly, I would also refer the Leader of the Opposition to the specific language of subsection (5) and subsection (6); (6) is only activated on the back of subsection (5). Subsection (5) allows disclosure, only if it is written law which allows that disclosure in two categories, pre-1962 saved law, or laws which are passed with the necessary special majority. So in all of those circumstances, I can distinguish the case offered by the Member for Siparia from the reality of this

Bill. [*Desk thumping*]

*Question put and agreed to.*

*Clause 2 deleted.*

*Preamble.*

*Question proposed:* That the Preamble be deleted.

**Mr. Al-Rawi:** Madam Chair, the Preamble was a requirement only in terms of a certification issue, a run-up to the wicket if I may put it that way, for the need for our three-fifths majority pursuant to section 13(1) of the Constitution. In those circumstances it is otiose, as there is no three-fifths right being tripped by the Bill as amended.

*Question put and agreed to.*

*Preamble deleted.*

**Madam Chairman:** Hon. Members, as a result of the deletion of the Preamble to the Bill, it will be necessary to delete the requisite certificate to the Bill in accordance with section 8 of the Statutes Act, Chap. 3:02.

*Question put and agreed to.*

*House resumed.*

*Bill reported with amendment.*

**The Minister of Finance (Hon. Colm Imbert):** Madam Speaker, I wish to report that the Income Tax (Amdt.) Bill, 2018 was considered in the committee of the whole and approved with amendments. I now beg to move that the House agree with the committee's report.

*Question put.*

*The House divided:*   Ayes 19           Noes 14

AYES

Robinson-Regis, Hon. C.

House in Committee

Rowley, Hon. Dr. K.

Al-Rawi, Hon. F.

Imbert, Hon. C.

Young, Hon. S.

Hinds, Hon. F.

Mitchell, Hon. R.

Cudjoe, Hon. S.

Garcia, Hon. A.

Crichlow-Cockburn, Hon. C.

Dillon, Hon. Maj. Gen. E.

Webster-Roy, Hon. A.

Gadsby-Dolly, Hon. Dr. N.

Mc Donald, Hon. M.

Francis, Hon. Dr. L.

Jennings-Smith, Mrs. G.

Olivierre, Ms. N.

Leonce, Mr. A.

Smith, Mr. D.

NOES

Lee, D.

Persad-Bissessar, Mrs. K.

Charles, R.

Rambachan, Dr. S.

Karim, F.

Moonilal, Dr. R.

Newallo-Hosein, Mrs. C.

House in Committee

Gopeesingh, Dr. T.

Gayadeen-Gopeesingh, Mrs. V.

Indarsingh, R.

Ramadhar, P.

Padarath, B.

Paray, R.

Ramdial, Ms. R.

*Question agreed to.*

*Question put:* That the Bill be now read a third time.

*The House divided.*      Ayes 19      Noes 14

AYES

Robinson-Regis, Hon. C.

Rowley, Hon. Dr. K.

Al-Rawi, Hon. F.

Imbert, Hon. C.

Young, Hon. S.

Hinds, Hon. F.

Mitchell, Hon. R.

Cudjoe, Hon. S.

Garcia, Hon. A.

Crichlow-Cockburn, Hon. C.

Dillon, Hon. Maj. Gen. E.

Webster-Roy, Hon. A.

Gadsby-Dolly, Hon. Dr. N.

Mc Donald, Hon. M.

Francis, Hon. Dr. L.

Jennings-Smith, Mrs. G.

Olivierre, Ms. N.

Leonce, Mr. A.

Smith, Mr. D.

NOES

Lee, D.

Persad-Bissessar, Mrs. K.

Charles, R.

Rambachan, Dr. S.

Karim, F.

Moonilal, Dr. R.

Newallo-Hosein, Mrs. C.

Gopeesingh, Dr. T.

Gayadeen-Gopeesingh, Mrs. V.

Indarsingh, R.

Ramadhar, P.

Padarath, B.

Paray, R.

Ramdial, Ms. R.

*Question agreed to.*

*Bill accordingly read the third time and passed.*

### **Committee of Privileges**

#### **(Temporary Appointments to)**

**Madam Chairman:** Hon. Members, I shall now return to a matter which was deferred earlier in the proceedings of which I had given notice of the temporary appointments to the Committee of Privileges. Hon. Members, consequent on the

recusal of Mr. Fitzgerald Hinds from the Committee of Privileges in relation to the matter involving a statement made by the Member for Oropouche East on October 09, 2018, I hereby appoint Mr. Anthony Garcia to be a member of the Committee of Privileges temporarily in place of Mr. Fitzgerald Hinds, during its consideration of this matter.

Further, hon. Members, consequent on the recusal of Mrs. Camille Robinson-Regis from the Committee of Privileges in relation to two matters currently before the Committee of Privileges, I hereby appoint Dr. Nyan Gadsby-Dolly to be a member of the Committee of Privileges temporarily in place of Mrs. Camille Robinson-Regis during its consideration of the matters currently before it.

### **ADJOURNMENT**

**The Minister of Planning and Development (Hon. Camille Robinson-Regis):**

Thank you very kindly, Madam Speaker. Madam Speaker, I beg to move that this House do now adjourn to December 7<sup>th</sup>—to Friday, December 7<sup>th</sup>.

**Madam Speaker:** Hon. Members, there are two matters that qualify to be raised on the Motion for the Adjournment of this House. I now call upon the Member for Oropouche East.

**Hon. C. Robinson-Regis:** Madam Speaker, I apologize on behalf of the Member for Pointe-a-Pierre. Both of us met behind the Chair, and we determined that these matters will be raised at the next sitting. So I apologize on behalf of the Member for Pointe-a-Pierre and on behalf of the Member for Arouca/Maloney.

**Madam Speaker:** So there is agreement that the two matters will be deferred?

**Hon. C. Robinson-Regis:** Yes, Madam.

**Madam Speaker:** Okay.

**Hon. C. Robinson-Regis:** Thank you very kindly, Ma'am. I was not quite finished moving the adjournment. I was moving that the House do now adjourn to

Adjournment

2018.11.30

Friday, 7<sup>th</sup> of December, 2018 at 1.30 p.m. at which time we will do the Planning and Facilitation of Development Bill to its conclusion. Thank you very kindly.

*Question put and agreed to.*

*House adjourned accordingly.*

*Adjourned at 9.01 p.m.*