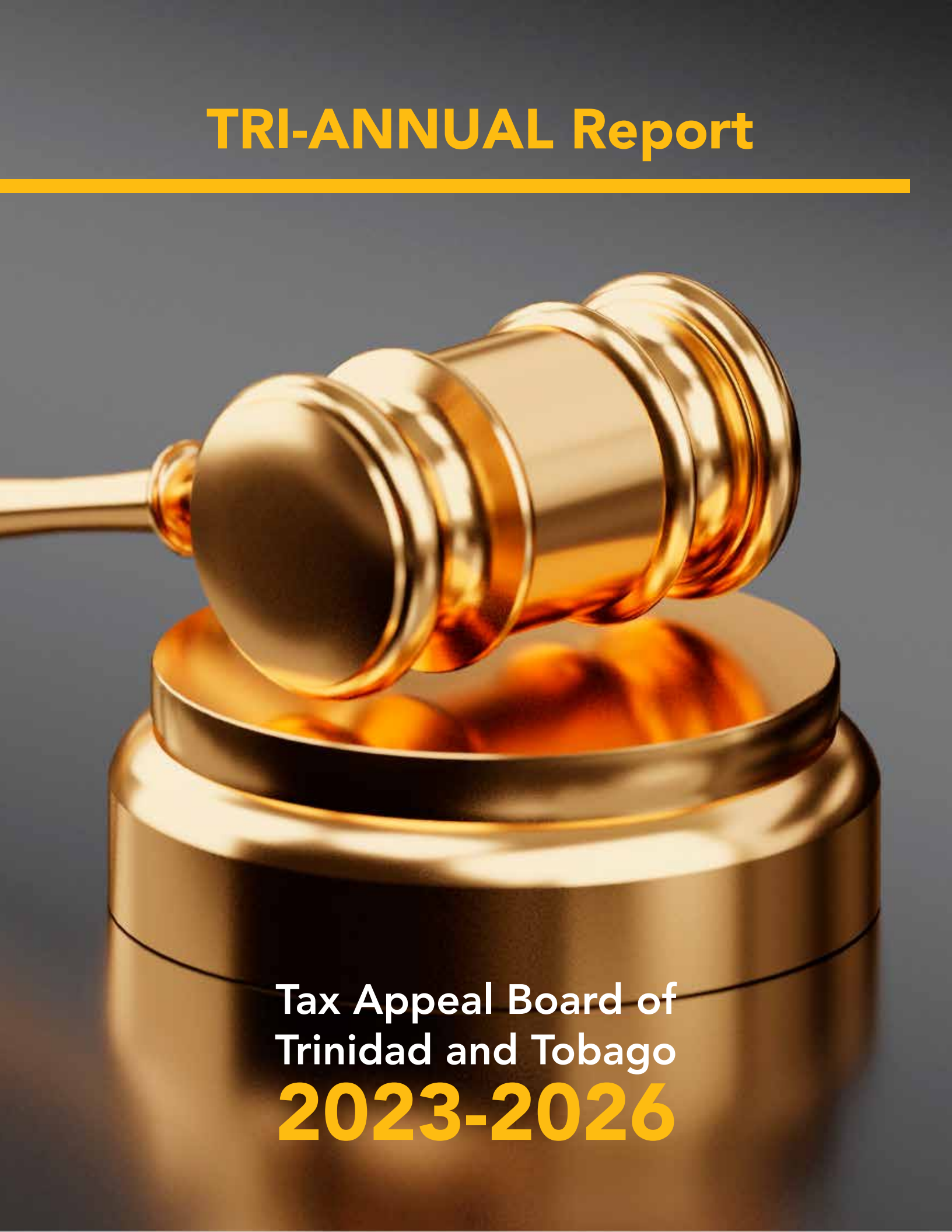
TRI-ANNUAL Report



Tax Appeal Board of Trinidad and Tobago

2023-2026

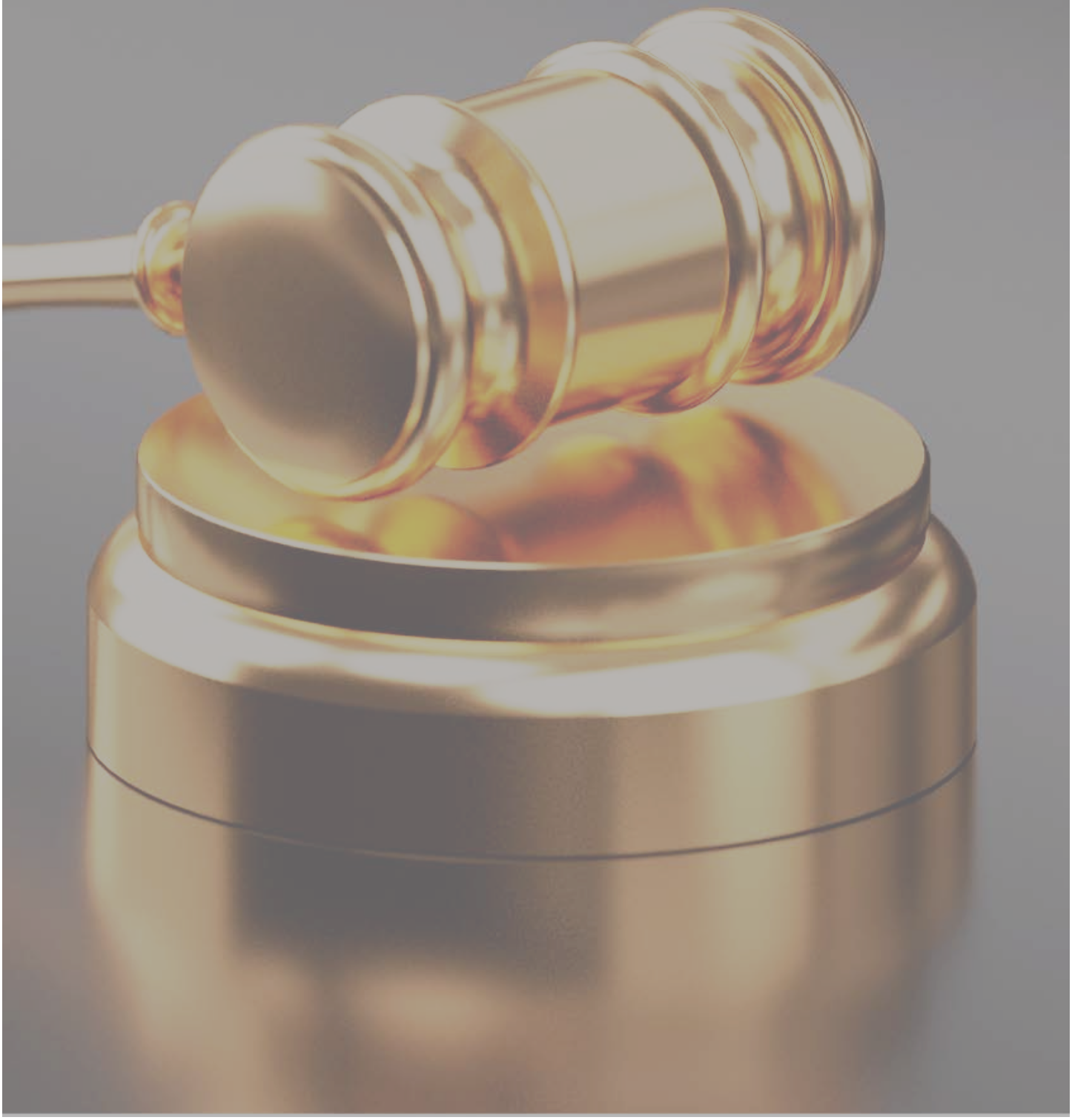
TABLE OF CONTENTS



CHAIRMAN'S INTRODUCTION 5
HISTORY 6
VISION AND MISSION STATEMENT 7
COMPOSITION OF THE COURT 8
HOLDER OF THE OFFICE OF THE CHAIRMAN OF THE TAX APPEAL BOARD 9
ORDINARY MEMBER OF THE TAX APPEAL BOARD 11
REGISTRAR OF THE TAX APPEAL BOARD 13
THE ESTABLISHMENT OF THE TAX APPEAL BOARD AND ITS JURISDICTIONS 14
NOTICES OF APPEAL, HEARINGS AND STATEMENTS OF CASE 15
REGISTRY 17
THE PROCESS OF APPEAL 18
DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD 20
TRINIDAD AND TOBAGO TAX CASES DATABASE (DECISIONS 2023 – 2026) 30
SUMMARY OF LEADING DECISIONS: 1ST October 2023 to 30th September 2026 32
CASE STATED REQUEST 33
STATISTICAL OVERVIEW 40
DECISIONS DELIVERED 41
ISSUES IN CASES: 2023 - 2026 41
SIGNIFICANT DECISIONS: ADH V THE BOARD OF INLAND REVENUE [2019] TTTC (I/39) 42
SIGNIFICANT DECISIONS: AEF V THE BOARD OF INLAND REVENUE [2020] TTTC (I/5) 42
SIGNIFICANT DECISIONS AEM V THE BOARD OF INLAND REVENUE [2021] TTTC (I/20) AND AEL V THE BOARD OF INLAND REVENUE [2018] TTTC (I/22) 43
SIGNIFICANT DECISIONS ADP V THE BOARD OF INLAND REVENUE [2005] TTTC (I/56-58) 43
SIGNIFICANT DECISIONS: ADJ (NO.3) V THE BOARD OF INLAND REVENUE [2021] (I/5) 43
SIGNIFICANT DECISIONS ACI V THE BOARD OF INLAND REVENUE [2015] TTTC (I/17) 44
A NOTE ON METHANEX TRINIDAD (TITAN) UNLIMITED V THE BOARD OF INLAND REVENUE [2025] UKPC 20 45
COURT OF APPEAL DECISIONS 49
OUR STRUCTURE/ ORGANIZATION CHART 51
THE COURT QUORUM 52
COMPOSITION AND EXPERTISE OF JUDGES 53
FEATURES OF THE TAX APPEAL BOARD 54
THE INFORMATION COMMUNICATION TECHNOLOGY DEPARTMENT 55
TAX APPEAL BOARD LIBRARY 60
SERVICES 62
ROLE AND FUNCTIONS 63
VISION AND MISSION STATEMENTS OF THE COURT REFERENCE LIBRARY 63
RESOURCES AND STAKEHOLDERS 64
TRINIDAD AND TOBAGO TAX CASES DATABASE 65
REGISTRY OFFICE 66
HUMAN RESOURCE DEPARTMENT 67
COURT REPORTNG UNIT 68
ACCOUNTS AND FINANCE 69
PROPOSED FUNCTIONAL CHART OF THE TAX APPEAL BOARD OF TRINIDAD AND TOBAGO 72
DEVELOPMENTAL PROJECTS 73
CONFERENCES ATTENDED BY HONOURABLE CHAIRMAN 74
TO IATJ 14TH ASSEMBLY, September 10 to September 16, 2024 - Paris, France 75
24TH COMMONWEALTH LAW CONFERENCE 2025, 6th – 10th April, 2025 - Malta 76
TAX APPEAL BOARD STAFF 78
CHRISTMAS GATHERING 2024 80
FATHERS DAY FUNCTION 2023 81
FORMER MEMBERS TAX APPEAL BOARD 82
TRIBUTES 84
FORMER STAFF MEMBERS 87
APPENDIX 94
CONSOLIDATED PRACTICE DIRECTIONS 101
CONTACT INFORMATION 120

Tax Appeal Board of Trinidad and Tobago

2023-2026



CHAIRMAN'S INTRODUCTION



H.H. DR. ANTHONY GAFOOR

The Tax Appeal Court of Trinidad and Tobago is about to celebrate its Diamond or 60th Anniversary. In light of this watershed event, I have the distinct pleasure of presenting the Court's Annual Report, 2026.

The Court is fully cognizant of the trends and contemporary issues in the national, regional and international arenas which have impacted its operations. Among the most significant impact which now seems like a recurring decimal, is the reduction in the State's budgetary allocation to the Court, despite its increasing needs and demands as reflected in the draft Estimates of Expenditure.

In order to fulfill its statutory mandate, it is imperative that the Court be provided with the necessary tools and resources. Over the last twenty years, I have made a clarion call to successive governments for these tools and resources, to no avail. Yet, both the State and the national, regional and international taxpayer communities which are served by the Court, expect a first-class service and expeditious delivery of judgements. Moreover, every ruling and decision issued by the Tax Appeal Court is open to scrutiny and subject to review by the Court of Appeal. There is dire need for more specialists in the human resource department including Information Technology and the Court's Library services. Moreover, the Court desperately requires a high quality of specialized and trained personnel to undertake effective research and preparation of Rulings and Judgements which can withstand further scrutiny.

The challenges faced by the Court underscore the urgent need for reform with respect to its Administration and the structure and functioning of its Registry, Human Resource Department and Library Services. Indeed, the Court is expected to launch its new Strategic Plan over the 2026-2027 Law Term which proposes to include the new reforms. Once implemented, these reforms would facilitate the Court in dealing with its continual heavy workload reflected in the number and variety of cases which come before it.

Despite these ongoing challenges including limited resources, the Court is proud of its outstanding record of an overwhelming number of cases being heard as well as decisions being upheld on appeal. As the Court moves to commemorate its 60th anniversary, these achievements should be celebrated by the national, regional and international communities.

Indeed, the Tax Appeal Court of Trinidad and Tobago remains the preeminent judicial institution in the Caribbean of its kind and boasts of a well-earned reputation over the past 60 years.

HISTORY

Established in 1966 as a Superior Court of Record. Exercises jurisdiction in all appeals from assessments by all revenue bodies in Trinidad and Tobago. Headed by a Chairman enjoying the terms and conditions of a Puisne Judge of the Supreme Court of Judicature.



VISION AND MISSION STATEMENT

VISION STATEMENT

To realize a fully computerized Court (an E-Court) where services from the Registry to the Court and to the Court's external clients are available online.

MISSION STATEMENT

To deliver to our clients (internal and external) a prompt and efficient system of appeals from assessments to various taxes and duties and to deal effectively with any other matter that falls under our jurisdiction.



COMPOSITION OF THE COURT

The Tax Appeal Board Act Chapter 4:50 specifies that:

There shall be a Chairman, who shall be appointed by the President acting in accordance with the advice of the Judicial and Legal Service Commission. The Chairman must be an attorney with no less than 10 years of experience, enjoying the same terms and conditions as a Puisne Judge of the High Court. The criteria for appointment to the Bench of the High Court apply to the Office of the Chair.

With respect to the Ordinary Members, they may hold office for such term, not less than three years, as may be determined by the President at the time of the appointment. The Members of the Appeal Board, other than the Chairman or Vice-Chairman, shall be appointed by the President from among such persons as appear to the President to be qualified by virtue of their knowledge of or experience in law, commerce, finance, industry, accountancy, taxation or valuation of property. In effect, such appointments are recommended by Cabinet to the Office of the President.



HOLDER OF THE OFFICE OF THE CHAIRMAN OF THE TAX APPEAL BOARD



H.H. DR. ANTHONY GAFOOR

The Honourable Anthony D.J. Gafoor sits at the helm of the Tax Appeal Board holding the post of Office of Chairman since his appointment on December 15th, 1998. The Office of the Chairman is by virtue of the Tax Appeal Board Act on par with that of a Puisne Judge of the Supreme Court. H.H. Judge Anthony D.J. Gafoor was called to the Bar at Gray's Inn, London in 1987 and in 1988, he was admitted to practice in Trinidad and Tobago.

Whilst in the United Kingdom, His Honour served in private practice and, as Legal Adviser to a number of Government departments including the Treasury Solicitor's Department, the Department of Energy and the Department of Trade and Industry. There he practiced in the fields of criminal and family law, general civil litigation, planning law, energy law, company and commercial law and taxation.

He holds additional qualifications in the fields of law, international relations, classics, philosophy, and theology. He is a certified mediator in family and civil matters as well as a mediation trainer and a Fellow of the Chartered Institute of Arbitrators, UK. In addition, he is also an adjunct senior lecturer at the University of the West Indies and a Member of the Mediation Board of Trinidad and Tobago. He has served on various international bodies including the Mediation, Arbitration and Litigation Committees of the International Bar Association, and he is also a member of the Association of Conflict Resolution, USA, and the International Association for Conflict Management, USA and the Civil Mediation Council, UK.

The Honourable Chairman is the first person to be awarded with the Executive Certificate in Conflict Management from the Faculty of Law, University of Windsor, Canada in conjunction with the Stitt Feld Handy Group. He is second in the Caribbean to be awarded the Diploma in International Commercial Arbitration from the Chartered Institute of Arbitrators, UK.

His Honour was appointed a Member of the Board of Directors of the International Association of Tax Judges (IATJ) in 2017 and re-appointed for a second term in 2021. The IATJ is the pre-eminent global body of jurists formed in Rome in 2010 to enable jurists in the field of tax and other related areas to meet and exchange ideas pertinent to global tax affairs such as FATCA, interpretation of double tax treaties, tax havens and other relevant matters.

The IATJ is characterised as a critical forum for the dissemination and discussion of relevant statutory provisions and case law pertaining to

various tax jurisdictions. Its membership is drawn from all five continents. The IATJ has been chaired since 2010 by the Honourable Eugene P. Rossiter Chief Justice of the Tax Court of Canada who is assisted by the Board of Directors whose members are drawn from the global network of tax judges.

As defined by Article 2 of its byelaws, the IATJ is comprised of Courts, Tribunals or Administrative Bodies, Judges or retired Judges which or whom, irrespective of their official title are or were nevertheless empowered to adjudicate, in disputes involving direct or indirect tax assessments.

The Honourable Chairman was also appointed as a Member of the International Taxation Committee of the International Law Association in 2021.

In October 2022, the Honourable Chairman was awarded his Ph.D. in International Relations from the University of the West Indies.

ORDINARY MEMBER OF THE TAX APPEAL BOARD



H.H. ROLAND N. HOSEIN

His Honour Mr. Roland N. Hosein is a dual-qualified professional in both law and accountancy. He was called to the Bar in 1997 and attained Fellowship status with the Association of Chartered Certified Accountants (FCCA) in 2016.

His early education was completed at Presentation College, Chaguanas, where he graduated in 1992 having distinguished himself academically. He placed first in Social Sciences at the 'A' Level examinations, received top awards in both Accounting and Economics, and earned the overall General Proficiency Prize for achieving Grade A in Accounting, Mathematics, and Economics.

His Honour began his legal career as an Associate Attorney at Ashmead Ali & Company, followed by service as Legal Officer at the Companies Registry within the Ministry of Legal Affairs. Between 1999 and 2006, he served with distinction at the Board of Inland Revenue rising to the post of State Counsel III. For his exemplary contribution to tax reform initiatives, he was awarded the Outstanding Effort Prize under the Internal Revenue Service Award Scheme. In 2003, he was selected to participate in the prestigious United States International Visitor Leadership Programme.

From 2006 to 2009, His Honour held senior roles at two of the Big Four accounting firms, first as Tax Manager at KPMG (2006–2007), and then at Ernst & Young (2007–2009). He subsequently served as Head of Taxation at RBC Financial Group (Caribbean) from 2009 to 2012, where he was responsible for tax compliance, reporting, and planning across the region, with oversight responsibilities to the Group's Head Office in Canada.

In addition to his professional practice, Mr. Hosein has a longstanding commitment to academic instruction. Since 2009, he has served as a part-time Lecturer and Tutor in Taxation I and II at the Department of Management Studies, University of the West Indies, St. Augustine. He also serves as an Associate Tutor at the Hugh Wooding Law School, where he teaches Law Office Management, Accounting and Technology and has been doing so since 2015.

Beyond his legal and academic engagements, Mr. Hosein is an Executive Member of the Daren Ganga Foundation. He has previously served on the Provident Fund Committee of the West Indies Cricket Board, as a director of the West Indies Player Management Company Limited, and was part of the West Indies Players' Association negotiation team that concluded the landmark first Collective Agreement with the West Indies Cricket Board in 2004.

ORDINARY MEMBER OF THE TAX APPEAL BOARD



H.H. WAYNE IAN LEWIS

H.H. Wayne Lewis is a Fellow of the Association of Chartered Certified Accountants having studied in England. He is a past student at Presentation College, San Fernando.

He is a highly accomplished senior finance executive with 30+ years of leadership in corporate finance, strategic planning, taxation planning and operational transformation. Proven expertise in restructuring finance departments, ensuring regulatory compliance, and driving profitability across industries including insurance, hotel, aviation, mining and media. These include both private and state-owned companies.

He is an expert in the fields of financial strategy and forecasting, budgetary oversight and cost control, audit and tax compliance, operations management, leadership and team development and strategic planning.

He brings his vast experience to the Tax Appeals Board in the areas of tax compliance specifically as they relate to compliance with the relevant laws pertaining to the income tax, corporation tax, value added tax, etc.

H.H. Lewis was appointed to the Tax Appeal Board on the 30th day of June, 2026. As a new member of the Board, H.H Lewis looks forward to the commencement of the Law Term and to working with Judge Anthony Gafoor and Judge Ronald Hosein in the exercise of our mandate to adjudicate on tax appeal matters. He anticipates that his background in accounting, finance and taxation will add immense value to the Board.

REGISTRAR OF THE TAX APPEAL BOARD



MR. DUSHANT PERSAD MAHARAJ

The post of Registrar of the Tax Appeal Board is held by **Mr. Dushant Persad Maharaj**. Mr. Persad Maharaj assumed the post of Registrar on February 1st, 2007 and held same until his retirement on the 29th day of March, 2026.

Prior to this, Mr. Persad Maharaj served as the Registrar of the Supreme Court and the Court of Appeal of the Turks and Caicos Islands where he worked alongside Mr. Christopher Gardner KC, the Chief Justice of that British Overseas Territory. He also worked with then Lord Justice of Appeal, Sir Robin Auld KC and the Honourable Mr. Geoffrey Martin, Chief Justice of St. Helena who consecutively acted as Chief Justices during the hiatus of Chief Justice Gardner.

He practiced with a family of attorneys in San Fernando, concentrating mainly on criminal matters, in addition to matrimonial law and assessment for damages for personal injuries. He served as junior to attorney to Mr. Ian Seukeran as well as Mr. Edwin Roopnarine. From his private practice with his family he was able to gain a wide berth of experience in almost every facet of law. He did this for over a decade, upon his graduation from the Hugh Wooding Law School. One of his main interests was the law of easements, conveyancing, estates, as well as injunctions.

Mr. Persad Maharaj was a recipient of a Commonwealth Scholarship, which afforded him the opportunity to undertake a Postgraduate Degree (LL.M) in Petroleum Law and Policy at the University of Dundee, Scotland which he completed in January 2011. He also possesses an Executive MBA from the University of the West Indies.

Interesting to note that his father, Justice Basdeo Persad Maharaj, sat among the panel of judges for the admission of all three sons with Chief Justice Clinton Bernard. He also possesses as of August 2023 a Certificate in Anti-Money Laundering & Financial Crimes Prevention (CAMLFC).

**Mr. Persad Maharaj retired from the public service on the 29th day of March, 2026 and was replaced by Ms. Nazahah Khan as Acting Registrar.*

THE ESTABLISHMENT OF THE TAX APPEAL BOARD AND ITS JURISDICTION

Section 3 of the Tax Appeal Board Act Chapter 4:50 of the Laws of Trinidad and Tobago deals with the establishment and jurisdiction of Tax Appeal Board. By virtue of section 3(1) of the Tax Appeal Board Act, an Appeal Board (to be known as the Tax Appeal Board) is hereby established for the purpose of exercising the jurisdiction conferred upon it by this Act or by any other written law.

It further states by virtue of section 3(2), that the Appeal Board shall consist of a Chairman and such other members as may be appointed under or in pursuance of section 4, of whom one may be the Vice-Chairman. By virtue of section 3(3), the Appeal Board shall be a Superior Court of Record and have an official seal, which shall be judicially noticed. The Appeal Board shall have jurisdiction to hear and determine:

a) Appeals from the decision of the Board of Inland Revenue upon objections to assessments under the Income Tax Act;

b) Appeals from such other decisions of the Board of Inland Revenue or by any other person under the Income Tax Act as may be prescribed by or under that Act;

c) Such other matters as may be prescribed by or under that Act or any other written law.

By virtue of section 3(5), there shall be a Registrar of the Appeal Board and such other officers, clerks, and employees as may be required to carry out the business of the Appeal Board, who shall be appointed in a manner authorized by law.



NOTICES OF APPEAL, HEARINGS AND STATEMENTS OF CASE

Hearing and determination of appeals against assessments to taxes are laid down in Section 8 of the Tax Appeal Board Act. By virtue of Section 7(1) of the Tax Appeal Board Act, Chapter 4:50, the provisions of the Act shall apply to Section 8(7) of the Income Tax Act, and to every other appeal to the Appeal Board under any other provisions of that Act or any other written law.

The mode of instituting an appeal is spelled out by Section 7(2) of the Act. This states that an appeal shall be instituted by filing with the Registrar of the Appeal Board, a Notice of Appeal and serving a copy thereof on the Board of Inland Revenue or other Respondent within twenty-eight days of the notification to, or the service on, the person appealing, of the decision of the said Board or Respondent, or within such other time as may be prescribed by the Rules. Section 7(3) of the Tax Appeal Board Act states that notwithstanding this, an appeal may be instituted out of time if the Appeal Board is satisfied that there was a reasonable cause for not appealing within the time limited and that the appeal was filed thereafter without unreasonable delay. Further, subsection (4) states that the notice of appeal shall specify the grounds of appeal, and subject thereto, the appeal shall be in such form as may be prescribed by rules of the Appeal Board.

Section 8(1) maintains the sanctity of an appeal by stating that it shall be heard in camera, unless the Appeal Board, on the application of the Appellant, otherwise directs. Section 8(2) states the onus of proving that the assessment or another decision complained of, is excessive or wrong is on the Appellant.

It must be noted that Section 8(7) of the Tax Appeal Board Act states that decisions of the Appeal Board are final on a question of fact; but, subject to Section 9, an appeal shall lie on any question of law to the Court of Appeal.

It must be noted that Section 9(1) states that the Appellant or the Board of Inland Revenue or other Respondent, if dissatisfied with the decision of the Appeal Board as being erroneous in point of law, may, within twenty-one days after the delivery of the decision or within such other time as may be prescribed by Rules of Court made under Section 10, appeal against such decision.

This can be done by:

a) Filing with the Registrar a notice in writing, in the prescribed form, requesting the Appeal Board to state and sign a case for the opinion of the Court of Appeal; *and*

b) Serving a copy of the said notice on the Board of Inland Revenue or other Respondent or on the Appellant, as the case may be.

A requirement under Subsection 3 is that this case shall set forth the facts and the determination of the Appeal Board and the party requiring it shall transmit the case, when stated and signed, to the Court of Appeal within twenty-one days after receiving the same.

Section 9(5) states that at the hearing of the

matter at the Court of Appeal, it shall hear and determine any question or questions of law arising on the case, and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Appeal Board with the opinion of the Court thereon, or may make such other order in relation to the matters as to the Court may see fit.

The Court of Appeal may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgement shall be delivered after it has been amended.

Section 4 of the Tax Appeal Board rules states that the Registry shall be open on every day of the year except Saturdays, Sundays, Good Friday, Easter Eve, Monday and Tuesday in Easter Week, Corpus Christi, Indian Arrival Day, Christmas Day and the next following working day, and all other days appointed to be observed as public holidays, between the hours of 8.30 a.m. and 4.00 p.m.

Rule 5(1) states that an application to the Court under these Rules, or under any written law where no other express provision is made therefor, shall be in writing, signed by the applicant, their attorney-at-law or agent, in Form B, with such variations as circumstances may require, and shall be addressed to all the persons to whom it is to be served. Rule 2 mandates that the application shall be filed in the Registry and a copy thereof served on every interested party within the time prescribed for making the application, or forthwith, where no such time has been prescribed. Rule 3 states that, subject to the directions of the Court or of the Chairman, the Registrar shall give the applicant and other interested parties at least two clear days' notice of the time and place of the hearing of the application, unless the parties agree to a shorter notice. The notice shall follow Form C as closely as may be.

Rule (4) on the hearing of an application, evidence may be given by affidavit, but the Court may, on the application of either party, order the attendance for cross-examination of the person making any such affidavit, and where, after such an order has been made, the person in question does not attend, his affidavit shall not be used as evidence unless by the special leave of the Court.

Rule (8) states that service of any notice, request or other document provided for in these Rules may be affected:

a) On an Appellant, by personal service or by registered mail addressed to the address given in the notice of appeal;

b) On the Respondent, by delivery at, or registered mail addressed to, the office of the Respondent;

c) On any party, at any other address or on any other person notified by the said party in a notice filed in the Registry, a copy whereof has been served on the party serving the said document.

Rule (9) states the place and time of hearing of appeals. Rule 9(1) further states that subject to Rule (10), appeals shall be heard at Port-of-Spain. Further Rule 9 (2) prescribes that twenty-eight clear days' notice shall be given by the Registrar to the Appellant and to the Respondent of the date fixed for the hearing of an appeal.

THE PROCESS OF APPEAL

1. To institute proceedings, a Notice of Appeal must be drafted, filed with the Registrar of the Appeal Board, and a copy served on the Board of Inland Revenue or other Respondent within twenty-eight (28) days of the date or receipt of the letter of assessment or such other time as prescribed by law: section 7(2) of the Tax Appeal Board Act. (The 28 days should be counted from the day following the date of the decision or the date of receipt of the decision).

2. Contents of the Notice of Appeal:
   a. The name of the Appellant

   b. The name of the Respondent (the authority who conducted the assessment of the financial statements of the Appellant) must be correctly identified.

   c. The income year or the VAT period(s) as the case may be are stated. (Each income year or VAT period requires a separate Notice of Appeal).

   d. The quantum of the tax being appealed must be stated.

   e. The Grounds of Appeal:
      i. Statement of Allegations of Fact
      ii. Statement of Reasons to be advanced in support of Appeal

   f. The Appellant's address for service must be dearly stated.

   g. The Appellant must put the date on the document.

3. Each Notice of Appeal is given a number.

4. Each appeal is stamped with the Court stamp bearing the date of filing and the initials of the person receiving the document.

5. The Notice of Appeal bearing the original signature is kept and not returned to the Appellant.

6. Two stamped and numbered copies of the Notice of Appeal are returned to the Appellant, one to be served on the Respondent and one to be kept by the Appellant.

7. The Appellant is informed that he must serve a copy of the Notice of Appeal on the Respondent.

8. The appeal is entered in the relevant register of appeals and prepared for internal distribution.

9. Immediately after receiving the Notice of Appeal the Board of Inland Revenue or other Respondent shall forward to the Appeal Board copies of all documents relevant to the decision appealed from: section 7(6) Tax Appeal Board Act.

10. The Appellant and Respondent shall be given 14 days' notice of the date of hearing, as per Section 6(4) of the Tax Appeal Board Act.

11. The Chairman shall preside over the hearing: section 6(5) Tax Appeal Board Act.

12. An appeal shall be heard in camera, unless the Appeal Board, on the application of the Appellant, otherwise directs section 8(1) Tax Appeal Board Act.

13. The Appellant and the Respondent may appear before the Appeal Board in person or by Attorney at Law: section 6(6) Tax Appeal Board Act.

14. The onus of proving that the assessment or other decision complained of is excessive or wrong is on the Appellant: section 8(2) Tax Appeal Board Act.

15. According to section 8(3) of the Tax Appeal Board

    b. Act, the Appeal Board may dispose of An appeal by:

    a. Dismissing it;
    b. Allowing it;
    i. Vacating the assessment;
    ii. Varying the assessment;
    iii. Referring the assessment back to the Board of Inland Revenue or other Respondent for reconsideration and reassessment.

16. According to section 6 (10) Tax Appeal Board Act, the decision of the Appeal Board shall be that of the majority of the Members present, but so however that the opinion of the Presiding Member, on any matter arising in the course of any proceedings which, in his opinion, is a question of law, shall prevail.

17. The decision of the Appeal Board is final on a question of fact; but, subject to section 9, an appeal shall lie on any question of law to the Court of Appeal: section 8(9) Tax Appeal Board Act.

18. According to section 9 Tax Appeal Board Act, the Appellant or the Board of Inland Revenue or other Respondent, if dissatisfied with the decision of the Appeal Board as being erroneous in point of law, may, within twenty-one days after the delivery of the decision or within such other time as may be prescribed by Rules of Court made under section 10, appeal against such decision by—

    a. Filing with the Registrar a notice in writing, in the prescribed form, requesting the Appeal Board to state and sign a case for the opinion of the Court of Appeal; and Hearing and determination of appeals against assessment to tax.

    b. Serving a copy of the said notice on the Board of Inland Revenue or other Respondent or on the Appellant, as the case may be.

DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
1.	I 25/2019	ADT (No.2)	28th September 2023	Factors to consider in considering an application to award costs made under Rule 18(2) of the TAB Rules
2.	I 27/2020	ADT (No.3)	28th September 2023	Factors to consider in considering an application to award costs made under Rule 18(2) of the TAB Rules
3.	I 5/2022	AEP	9th October 2023	Proof of service by Respondent in accordance with s.114 (2) of the ITA; Procedural Fairness in the context of best of judgement assessments; acceptance of a tax return by the Respondent.
4.	I 69 & I 72 of 2021; I 70 & I 73 of 2021; I 71 &I 74 of 2021	AEH (No.2)	19th October 2023	New argument being introduced at the appeal stage which was not pleaded by the particular party; sufficiency of evidence.
5.	I 38/2020	ADN (No.3)	24th October 2023	Discovery by the Respondent; whether Appellant discharged its evidential burden of proving amounts assessed by the Respondent were not in the nature of unreported income
6.	I 39-40/2022	ADS (No.2)	9th November 2023	Application of the doctrine of res judicata in tax matters; distinction of the Caffoor principles.
7.	I 58-65/2021	AEH (No.3)	7th December 2023	Non-compliance with Court Order; extension of time to file Statement of Case and Bundle of Documents.

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
8.	V 1-11/2021	AED (No.3)	7th December 2023	Whether TAB has jurisdiction to extend time to a party to request a Case Stated; in the alternative factors to consider in determining whether to grant leave.
9.	I 40/2018	ACX (No.3)	14th December 2023	Statutory basis upon which PAYE assessment was made; application to strike our evidence.
10.	A 5/2023	ABO (No.3)	18th January 2024	Factors to consider in granting an extension of time to file Notice of Appeal; disruption in business operations because of COVID-19 pandemic
11.	I 33/2020	ACY (No.2)	2nd February 2024	Whether appeal should be struck out on basis that a notice of appeal has been filed without leave to the Court granted for extension of time to file appeal out of time; factors to consider in granting leave to extend time to file affidavit evidence; factors to consider in determining whether to extend time for filing Notice of Appeal.
12.	I 34/2020	ACY (No.3)	2nd February 2024	Whether appeal should be struck out on basis that a notice of appeal has been filed without leave to the Court; factors to consider in determining whether to extend time for filing Notice of Appeal.

DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD *...cont'd*

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
13.	I 5/2022	AEP (No.2)	22nd February 2024	Factors to consider to award costs under Rule 18 (2) of the TAB Rules; reinstatement of procedural fairness principles.
14.	I 25/2022	AEQ	29th February 2024	Factors to consider to award costs under Rule 18 (1) of the TAB Rules.
15.	I 33/2022	AER	16th April 2024	Applications to allow appeals based on errors made by the Respondent in referencing dates in communications issued by it as well as conflicting communications related to the quantification of the assessment
16.	I 20/2019	ACI (No.4)	24th April 2024	Whether BIR was justified as a matter of fact and law to have applied its discretion under Section 67 of the ITA to have disregard transaction involving distribution of dividend from operating company to its parent company and treat the transaction as a payment of dividends from the operating company to the members of the parent company.
17.	I 35/2023	AES	2nd May 2024	Whether the debts incurred by the Appellant became bad outside of the income year under appeal; whether any time restriction in which a claim for bad debts may be made; the tax consequences related to a recovery of a bad debt in a subsequent year of income.

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
18.	V 6 /2022	AET	3rd June 2024	The validity of credit notes issued by the Appellant; construction of Section 37 of the VAT Act.
19.	I 42-43/2021	AEU	17th June 2024	Consideration by the Respondent of carried forward losses in making best of judgement assessment.
20.	S D2-3/2021	AEE (No.2)	24th June 2024	Failure of the Respondent to file Statutory Bundle of Documents and Statement of Case.
21.	I 18/ 2022	AEV	3rd October 2024	Scope of the statutory formula to determine the deductibility of expenses; limitation on deductibility of business expenses.
22.	C73/13, C1,5 &8/14, 16-18/14, 25-26/14	AAL (No.9)	3rd October 2024	Whether documentary evidence submitted by Appellant is satisfactory to substantiate pricing of material imports; discharge of evidential burden by the Respondent to support its rejection of transactional price.
23.	I 19 /2022	AEV(No.2)	24th October 2024	Validity of corporate structure and resultant dividend flows in the context of S.67; evidential burden in additional assessment.

DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD *...cont'd*

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
24.	C1 /2023	AEW	24th October 2024	Factors to consider in granting stay of proceedings; distinction with ongoing Judicial Review proceedings between parties; issuance of a composite decision by the Respondent relating to multiple deposit entries; application of CPR 8.4.
25.	I 74-75/2018	ACX (No.4)	18th November, 2024	Time period in which interest in relation to a tax refund begins to accrue.
26.	I 34/2021	AEX	18th November, 2024	Validity of the best of judgement assessment; accuracy of gross income and expenses; evidential burden of proof.
27.	I 43-44/2014	ABR (No.2)	18th November, 2024	Application of Section 67 in the context of transfer pricing where the Appellant had entered into a fixed-priced contractual relationship in relation to sale of its product to a related party and in which the market prices at the time of transactions were higher than the consideration stipulated under the fixed price contractual agreements.
28.	I 32/2022	AEY	10th March 2025	Evidence does not consider at audit/objection stages; whether matter should be referred back to Respondent for reconsideration and reassessment.
29.	I 26/2024	ACY (No.4)	18th March 2025	Factors to consider in determining whether to grant summary judgement.

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
30.	SD 1/2024	AEZ	8th May 2025	Classification of land as residential or commercial; application of Section 47B of the Stamp Duty Act.
31.	V 33-39/2022	AFA	14th May 2025	Classification for VAT purposes of ready to eat chicken products; burden of proof in tax matters.
32.	C 1/2021	AFB	14th May 2025	Customs classification whether products were a paint or tint; burden of proof in tax matters.
33.	I 27/2024	ACY (No.5)	1st July 2025	Factors to consider in an application for an extension of time to file witness statements; whether circumstances justify relief from sanctions
34.	V 2-3/2023	AFC	1st July 2025	Statutory periodicity under the VAT Act, treatment of pre-registration commercial supplies made; validity of VAT objection and impact on its determination
35.	C 1/2021	AFB (No.2)	28th July 2025	Factors to be considered in determination to award costs as well as quantification thereto
36.	I 10/2007	ADR (No.2)	28th July 2025	Factors to be considered in application to strike out evidence
37.	I 40/2017, I7-8/2019	AFD	29th July 2025	Submissions not filed by a party, burden of proof of the Appellant; the relevance of accountancy evidence in the determination of taxation matters

DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD *...cont'd*

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
38.	C 1/2024	AFE	31st July 2025	Factors to consider in an application for an extension of time to file witness statements; whether circumstances justify relief from sanctions
39.	V33-39/2022	AFA (No.2)	25th September 2025	Factors to consider in determination of whether costs should be awarded.
40.	I 43/2023	AFF	29th September 2025	Determination of application to strike out evidence as well as the admission of evidence under Rule 13 (IA) of the TAB Rules.
41.	I21/2020	ABI (No.2)	24th October 2025	Admissibility of affidavit evidence where deponent did not attend Court to tender such; absence of notice to cross-examine; imposition of withholding tax under Section 50(1) and statutory exemption under Section 50 (2A); the ambit of "discount" income; deemed remittance of branch profits and withholding tax thereon; rates of withholding tax on payments and deemed remittances of branch profits
42.	I5/2003	AFG	24th October 2025	Scope of Article 8 of the US/TT Double Taxation Treaty.
43.	I4-5/2010	AFH	10th December 2025	Deductibility of financing fees; capital vs revenue expenditure; limits of delegated legislative authority; procedural fairness principles

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
44.	I 37/2024	AFI (No.1)	26th February 2026	Application to allow appeals based on non-compliance with orders extending time to file pleadings; proportionality, prejudice and interests of justice considerations.
45.	I 38/2024	AFI (No.2)	26th February 2026	Application to allow appeals based on non-compliance with orders extending time to file pleadings; proportionality, prejudice and interests of justice considerations.
46.	I 39/2024	AFI (No.3)	26th February 2026	Application to strike out appeal on basis that objection process was still ongoing; appeal instituted under Section 86(9); application to allow appeal based on non-compliance with orders extending time to file pleadings; proportionality, prejudice and interests of justice considerations.
47.	C1 /2024	AFE (No.2)	3rd March 2026	Customs valuation provisions; departure from declared transactional value and application of methodology prescribed under the Sixth Schedule.
48.	I22/2006	AFJ	24th March 2026	The applicability of the Rules of the Supreme Court or Civil Proceedings Rules in the context of Rule 21 of the Tax Appeal Board Rules; whether Appellant raised a ground of appeal which was not advanced as a ground of objection.

DECISIONS AND JUDGEMENTS OF THE TAX APPEAL BOARD

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
49.	I 38/2008	AFK	22nd April 2026	Appeal being filed outside of prescribed statutory time for so doing and consequences thereof; no determination made by Court on merits because of procedural deficiency.
50.	V 12-15/2021	AFL	22nd April 2026	Process relative to VAT disputes at objection stage; obligations to both VAT registrant and BIR re Section 40(2) of the VAT Act.
51.	I 15/2021	AFM	18th May 2026	Whether conditions relative to making an additional assessment were satisfied, withholding tax implications on various payments to non-residents, impact of DTTs in particular, USA, Canada and England, deductibility of interest expenditure.
52.	I 26/2024	ACY (No.6)	1st June, 2026	Admissibility of hearsay evidence. Consideration of Evidence Act and CPR provisions re hearsay evidence; distinction between admissibility and weight.
53.	I 37/2024	AFI (No.4)	16th June, 2026	Application to allow appeals based on deficiencies in the Statutory Bundle of Documents
54.	I 38/2024	AFI (No. 5)	16th June, 2026	Application to allow appeals based on deficiencies in the Statutory Bundle of Documents

NUMBER	APPEAL NO.	RULE 20 TITLE	DATE DELIVERED	SUBJECT MATTER
55.	I 35/2021	AFN	9th July, 2026	Factors to consider in application to join as an Interested Party; whether an international organization, established under an international agreement which has not been incorporated in domestic law, has acquired juridical personality in municipal law.
56.	I 27/2024	ACY (No.7)	31st July, 2026	Admissibility of hearsay evidence. Consideration of Evidence Act and CPR provisions re hearsay evidence; distinction between admissibility and weight.

TRINIDAD AND TOBAGO TAX CASES DATABASE (DECISIONS 2023 – 2026)

CA FILE NUMBER	APPELLANT	RESPONDENT	DATE OF DECISIONS/ ORDER OF CA	SUBJECT MATTER
I 25/2019	TRINIDAD CEMENT LIMITED	BIR	28th September 2023	Factors to consider in considering an application to award costs made under Rule 18(2) of the TAB Rules
I 27/2020	TRINIDAD CEMENT LIMITED	BIR	28th September 2023	Factors to consider in considering an application to award costs made under Rule 18(2) of the TAB Rules
I5/2022	GM	BIR	9th October 2023	Proof of service by Respondent in accordance with s.114 (2) of the ITA; Procedural Fairness in the context of best of judgment assessments; acceptance of a tax return by the Respondent.
I 69 & I 72 of 2021; I 70 & I 73 of 2021; I 71 &I 74 of 2021	CASCADIA HOTEL LIMITED	BIR	19th October 2023	New argument being introduced at the appeal stage which was not pleaded by the particular party; sufficiency of evidence;
	BOARD OF INLAND REVENUE	REPUBLIC INVESTMENT SECURITIES LTD	Wednesday, 29 May 2024	Appeal dismissed

CALENDAR-YEAR	TOTAL	BIR	C&E	CHAIRMAN	HOSEIN	RAMPERSAD	BASDEO	SERGEANT	SAHADEO	PHILLIP
2023	17	17	0	17	17				8	6
2024	18	16	2	18	18				3	3
2025	16	13	3	11	11					
2026*	**8**	**7**	**1**							
TOTAL	**59**	**53**	**6**	**46**	**46**	**0**	**0**	**0**	**11**	**9**

COURT YEAR	AEH		ADZ (No.@2)	
2022-2023	1		1	
	AEI	AED (No.5)	AAW (No.2)	ABP (no.2)
	2	1	1	1
	ADJ (no.3)	AEK	AEL	AED (No.2)
	1	1	1	1
	AEM	AEN	AEO	
	1	1	1	
COURT YEAR	ADT (no.2)	ADT (No.3)	AEP	AEH (No.2)
2023-2024	1	1	1	1
	ADN (No.3)	ADS (No.2)	AEH (No.3)	AED (No.3)
	1	1	1	1
	ACX (No.3)	ABD (No. 3)	ACY (No.2)	ACY (No.3)
	1	1	1	1
	AEP (No.2)	AEQ	AER	AO (No. 4)
	1	1	1	1
	AES	AET	AEU	AEE No.2
	1	1	1	1

TRINIDAD AND TOBAGO TAX CASES DATABASE (DECISIONS 2023 – 2026) *...cont'd*

COURT YEAR	AEV	AAL (No.9)	AEV (No.2)	AEW
2024-2025	1	1	1	1
	ACX (No.4)	AEX	ABR (No.2)	AEY
	1	1	1	1
	ACY (No.4)	AEZ	AFA	AFB
	1	1	1	1
	ACY (No. 5	AFC	AFB (No. 2)	ADR (No. 2)
	1	1	1	1
	AFD	AFE		
	1	1		
COURT YEAR	AFA (No.2)	AFF	AB (No.2)	AEG
2025-2026	1	1	1	1
	AFH	AFI (No.1)	AFI (No.2)	AFI (No.3)
	1	1	1	1
	AFE (No. 2)	AFJ	AFK	AFL
	1	1	1	1
	AFM			
	1			
TOTAL				

CASE STATED SUMMARY

CALENDAR YEAR	TOTAL	COURT YEAR
2023	17	14
2024	18	20
2025	16	18
2026*	8	13
TOTAL	**59**	**65**

1. **SD 1 of 2024 – *AEZ v Board of Inland Revenue***
   Decision delivered: 8th May 2025
   Coram: His Honour A.D.J. Gafoor (Chairman), His Honour R.N. Hosein (Member)

This appeal concerned the proper classification of a parcel of real property at 117A Woodford Street, Newtown, Port of Spain, for the purposes of assessing stamp duty under the *Stamp Duty Act, Chap. 76:01*. The central issue was whether the Respondent lawfully assessed the property at the **commercial rate**, or whether, as the Appellants contended, the property fell to be assessed at the **residential rate**.

The Appellants had submitted the conveyance for assessment together with documentation evidencing longstanding and continuing **residential use**, including a valuation describing the property as a single-family dwelling house, a City Corporation confirmation of residential designation, and utility records indicating domestic usage. The Respondent, however, applied the commercial rate of 7%, relying principally on (i) a valuation report which stated that the property's *"highest and best use"* was commercial, and (ii) a communication from the Town and Country Planning Division indicating that the area was zoned *"Residential/ Commercial."*

The Court held that the Respondent's decision was **legally unsustainable**. It found that neither the valuation report nor the zoning letter established that the property was, in fact, being used for commercial purposes. The Court emphasised that a valuator's opinion as to potential economic optimisation does not amount to a legal classification, and that zoning permissibility is conc The Tax Appeal Board further held that Parliament has expressly provided, through **Section 47B of the *Stamp Duty Act*, a comprehensive statutory mechanism** to address situations in which a property assessed as residential is subsequently converted to commercial use. That mechanism, requiring notification by the purchaser and permitting reassessment within defined time periods, precludes the Respondent from pre-emptively imposing the commercial rate based on conjecture or potential future use. To classify a property as commercial merely because it may one day become so was deemed ***ultra vires***, irrational, and contrary to the strict construction applicable to taxing statutes.

Accordingly, the Tax Appeal Board set aside the assessment and ordered that the property be **reassessed at the residential rate**. The appeal was **allowed**.

2. **C 1 of 2021 – *AFB v Comptroller of Customs & Excise***
   Decision delivered: 14th May 2025
   Coram: His Honour A.D.J. Gafoor (Chairman), His Honour R.N. Hosein (Member)

This appeal concerned the proper tariff classification under the *Customs Act, Chap. 78:01*, of a pigment dispersion imported by the Appellant on the 27th April 2021. The Appellant declared the product under THN 3212.90.90 ("other pigments… dispersed in non-aqueous media"),

which attracts no customs duty. Following physical examination, the Respondent reclassified the product under THN 3208.20.10 ("automotive paints"), attracting a 15% duty, and issued an additional assessment in the amount of $57,475.42.

The Tax Appeal Board's task was to determine whether the Respondent had discharged its evidential burden to show the material upon which it acted, and whether, on a balance of probabilities, the Appellant had established that the revised assessment was excessive or wrong.

The Court held that the Respondent failed to identify any objective information or material forming the basis for the reclassification. The evidence of the Respondent's officers rested on:

- informal Google searches, eptually distinct from actual use.
- subjective impressions from the product label,
- undocumented internal conversations, and
- assumptions about the product being "finished paint."

Critically, none of the Respondent's witnesses produced a sample, testing results, internal classification notes, or any documentary record showing how the tariff shift was grounded in the *General Rules for the Interpretation of the Harmonised System*. The manufacturer's written clarification, confirming the item was a tint used in the manufacture of paint, not a finished paint was not reviewed during the Respondent's decision-making.

The Court observed that the Respondent's evidential foundation was *"informal, impressionistic, and undocumented,"* and reiterated the principle that coercive fiscal powers must be exercised on disclosed and verifiable material.

To underscore the legal deficiencies in the assessment, the Court stated:

- *"The exercise of statutory power must rest on disclosed, rationally evaluated material. In its absence, the Court has no basis to find that the assessment was correctly made."*
- *"A customs authority must act on objective, verifiable material, not mere suspicion, visual inference, or procedural formalism."*
- *"This case is not a contest between competing scientific opinions; it is a case in which the Respondent failed to identify the material upon which it acted."*

Conversely, the Appellant tendered clear, coherent, and mutually corroborating evidence, including the testimony of the manufacturer's representative and the Managing Director, along with a manufacturer's letter stating unequivocally that the product fell within the pigment-dispersion heading 3212.90.90.

On this evidential record, the Tax Appeal Board concluded that the Appellant had discharged its burden on a balance of probabilities and that the Respondent had not displaced the presumption

that the original declaration was correct. The appeal was thereby allowed, and the assessment was set aside, and the deposited sums were ordered to be refunded to the Appellant.

3. I 35 of 2023 – *AES v Board of Inland Revenue*
Decision delivered: 2nd May 2024
Coram: His Honour A.D.J. Gafoor (Chairman), His Honour R.N. Hosein (Member), Her Honour C. Sahadeo (Member)

This appeal concerned whether the Appellant, a heavy-equipment and construction services provider, was entitled to deduct $10,000,574.00 as bad debts in computing its 2014 Corporation Tax liability under Section 11(1)(c) of the *Income Tax Act, Chap. 75:01*. During audit, the Respondent disallowed most of the Appellant's $11M claim, allowing only $1,002,654 and assessing additional tax of $2,500,144.00.

A joint Statement of Agreed Facts and Issues meant that the dispute was entirely one of law, with no factual disagreement and no witness testimony. The parties agreed that the outstanding invoices (spanning as far back as 2004 for some debtors) totalled $11,003,228 and remained unpaid by year end 2014. Attempts at recovery by way of emails, reminder notices, legal proceedings, settlement agreements, and ageing reports were fully documented and placed before the Respondent.

The Court identified three legal issues:

a) Whether the debts became bad within income year 2014.
b) Whether subsequent recovery efforts outside 2014 disentitled the claim.
c) Whether any statutory limitation period restricted the age of debts that could be claimed as bad.

The Tax Appeal Board reaffirmed that Section 11(1)(c) requires two conditions:

(a) the debt must arise from the taxpayer's trade; and

(b) it must have become bad during the year of income.

Relying on *ADP Holdings, J.K. Limited, BAP Ltd, ACH Ltd and English authorities (Curtis v Oldfield; Lock v Jones)*, the Court held that the determinative question is the state of facts known at the end of the taxpayer's financial year, not the date the invoice was issued nor the year in which later recoveries occurred.

A detailed examination of the invoices and the ageing analyses demonstrated that most debts had been outstanding for years beyond the four-year limitation period for initiating recovery proceedings, while others had remained unpaid for more than 12 months by year-end 2014. The Tax Appeal Board found this evidence objectively adequate to support the Appellant's decision to write off the debts in 2014.

To emphasise the statutory and evidential principles, the Court stated:

- *"The recognition of a bad debt is grounded in the facts known to the taxpayer at the close of its trading year; subsequent developments cannot retroactively unsettle a bona fide and objectively based determination."*
- *"A limitation period for pursuing civil recovery does not transmute into a limitation period for claiming a bad-debt deduction; the Income Tax Act contains no such restriction."*
- *"The risk of recoverability increases as a debt ages, and where that risk materialises, the statute permits recognition of the loss notwithstanding the age of the underlying invoices."*
- *"Recovery efforts in later years do not disentitle a taxpayer; the statute expressly contemplates such recoveries and mandates their treatment as taxable receipts in the year received."*

The Court stressed that the Respondent had not identified any statutory basis to impose its own time-limit (such as disallowing debts older than four years), noting that Section 11(1)(c) expressly allows claims *"notwithstanding that such bad debts were due and payable prior to the commencement of the year of income."*

The Tax Appeal Board held that:

- the debts became bad during income year 2014;
- recovery efforts outside 2014 did not bar the deduction;

The Tax Appeal Board considered and distinguished the judgement-interest reasoning in *Bhagan v Motor & General Insurance Co.*, noting that court-awarded costs arise only upon judicial determination and therefore operate within a wholly different framework. By contrast, the Tax Appeal Board emphasised that *"an overpayment arises at the moment payment exceeds liability; judicial acknowledgement does not create the overpayment, it merely declares what already existed."* The Court further observed that to anchor interest to the date of judgement *"would dilute the very protection Parliament intended for taxpayers,"* undermining the compensatory aim of the provision.

The Court's reasoning aligned with its earlier decision in *AAI v BIR*, reaffirming that interest under Section 92(4) is restorative, not punitive, and must therefore run from the date the taxpayer was first deprived of its funds.

The Tax Appeal Board held that interest is to be calculated from the actual dates the overpayments were made or applied, namely 16th September 2016 (YOI 2009) and 7th August 2018 (YOI 2010), at the statutory rate of 4% per annum, in accordance with Section 92(4).

2. I 10 of 2007 – *ADR (No.2) v Board of Inland Revenue*
Ruling Delivered: 28th July 2025
Coram: His Honour A.D.J. Gafoor (Chairman), His Honour R.N. Hosein (Member)

This ruling concerned a procedural application by the Respondent seeking to strike out nine paragraphs of the witness statement of Ms. MMM, a senior corporate officer of the Appellant, on the grounds of hearsay, lack of foundation, legal conclusions, and inadmissible opinion. The impugned evidence related principally to (i) the alleged non-transfer of certain Government bonds; (ii) the attribution and ownership of the income assessed; and (iii) the Appellant's institutional understanding of the records held by the Central Bank of Trinidad and Tobago ("CBTT").

The Respondent relied heavily on the High Court's decision in *Sangit Chaitlal v AG*, contending that a witness may only testify based on personal knowledge or exhibited documents. The Appellant resisted, submitting that the challenged evidence reflected institutional knowledge, properly admissible when given by a senior officer speaking on behalf of a corporate entity. The Appellant relied on the authorities of *Finansbanken ASA v Diane Green, United Engineering Services Ltd v Hafeez Karamath Ltd*, and the Tax Appeal Board's own decision in *AEL Ltd v BIR*, all of which recognise that a corporation speaks through its officers, who may testify to the company's knowledge even where the events predate their tenure, provided the evidence is grounded in corporate records and internal information channels.

After reviewing the submissions, the Tax Appeal Board dismissed the Respondent's application in its entirety. The Court emphasised that Rule 13 of the Tax Appeal Board Rules establishes a flexible procedural framework under which the Tax Appeal Board may admit evidence by affidavit, witness statement, or statement on oath of information or belief. The Tax Appeal Board held that while the common law remains relevant, the procedural scheme of Rule 13 governs, and the Court must exercise an evaluative discretion informed by relevance, fairness, and the nature of proceedings before the Tax Appeal Board.

In its analysis, the Tax Appeal Board observed that *Chaitlal*, a case involving constitutional motions and affidavits unsupported by any official access to government records, must be understood in its proper context. The Tax Appeal Board held that it *"does not displace the well-established principles governing corporate testimony,"* noting, as Myers J himself stated in *Finansbanken*, that *"the company's representative can give evidence as to the company's knowledge… without his evidence being considered hearsay."* Similarly, the Tax Appeal Board relied on Boodoosingh J's (as he was then) reasoning in *United Engineering Services Ltd*, that the Court *"cannot presume [a corporate officer] cannot give the evidence because he does not say if it is from his personal knowledge or from an examination of the company's records or both,"* and reaffirmed its own adoption of these principles in *AEL Ltd v BIR*.

Against this legal background, the Tax Appeal Board found that the challenged paragraphs, concerning the absence of bond-transfer documentation, the attribution of income, and the

results of inquiries with the CBTT constituted admissible institutional evidence. These statements, the Court held, were not attempts to usurp the role of the Tax Appeal Board or to offer legal conclusions but rather reflected *"the Appellant's factual account borne of its records, operations, and internal channels of communication,"* the weight of which remains a matter for determination at trial following cross-examination.

The only exception concerned paragraph 22, which referred to a CBTT letter that was inadvertently omitted from the witness statement. The Tax Appeal Board found this omission curable, granting the Appellant leave to file a short supplemental witness statement to properly exhibit the document, after which the paragraph would be treated as regularised.

The Tax Appeal Board ordered that:

a. The Respondent's application to strike out the impugned paragraphs is dismissed in full.

b. All challenged portions of the witness statement (paras. 5, 6, 9, 10(b), 21, 23, 24 and 25) are admissible as institutional or factual evidence.

c. In respect of paragraph 22, the Appellant is granted leave to file a supplemental witness statement solely to exhibit the CBTT letter dated 5th June 2007.

d. Any issues regarding the weight, accuracy, or veracity of the evidence may be pursued through cross-examination and submissions at the substantive hearing.

6. I 43-44 of 2014 *ABR (No.2) v BIR*
Decision delivered: 18th November 2024
Coram: His Honour A.D.J. Gafoor (Chairman), His Honour R.N. Hosein (Member)

These consolidated appeals concerned the Board of Inland Revenue's substitution of *"Basket Prices"* for long-term Fixed Price Contracts (FPCs) used by ABR to sell approximately 50% of its methanol production in 2005 to related entities. The Respondent asserted that the FPC pricing was significantly below prevailing market rates, was therefore artificial or fictitious within the meaning of Section 67(1) of the *Income Tax Act*, and that market value should be imputed for tax purposes.

The Appellant maintained that the FPCs were commercially indispensable to securing non-recourse project financing for the construction of its world-scale methanol facility and were negotiated on an arm's length, cost-plus basis against independent industry forecasts and global conditions prevailing in 2001 when the contracts were executed. The Appellant also demonstrated that the FPCs were fully disclosed to Government during fiscal incentive negotiations and were subjected to lender scrutiny as a condition precedent to financing.

Upon reviewing the affidavit evidence, the contemporaneous financing and pricing materials, expert industry analyses, and the commercial framework in which the ABR Project was conceived,

the Court held that the Appellant's long-term fixed price arrangements were genuine commercial instruments and not devices of artificiality or fictitious design. The Court found that the transactions were carried out, reflected bona fide commercial objectives, were consistent with comparable historical industry arrangements, and were properly considered necessary by lenders to mitigate commercial risk in a volatile global methanol market.

The Court also highlighted significant evidentiary deficiencies in the Respondent's audit basis: critical documents were not considered; price comparisons disregarded delivery terms; and the central assertion that Atlas would *"inevitably incur losses"* under the FPCs was ultimately conceded at trial. These failures, coupled with the absence of market evidence supporting the Respondent's position, rendered the imputation of Basket Prices legally unsustainable.

Having found no factual or legal foundation for invoking Section 67(1), the Court concluded that neither artificiality nor fictitiousness was established. As there was therefore no basis to disregard the pricing under the FPCs, no additional revenue could be imputed for corporation tax or Green Fund levy.

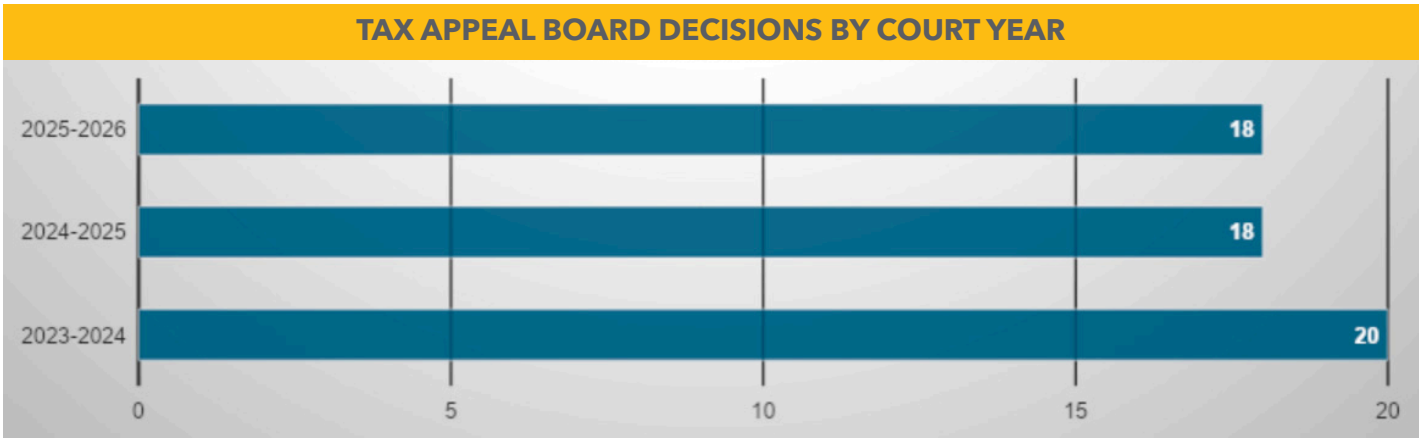
Held:
The assessment was not justified in law or fact. The invocation of Section 67 was unwarranted, the FPCs remained legally effective, and the Appellant's returns properly reflected its 2005 income. The appeals were accordingly allowed, and the assessments set aside, as outlined in the under-mentioned matrix:

STATISTICAL OVERVIEW

The court years, 2023-2024, 2024-2025 and 2025-2026 the Tax Appeal Board delivered decisions for each of the respective court years, which represented an aggregate of 65 decisions for the cumulative period.

YEAR	COURT YEAR
2023-2024	20
2024-2025	18
2025-2026*	18
TOTAL	**56**

DECISIONS DELIVERED



ISSUES IN CASES: 2023-2026

The issues which arose for the Court's determination were diverse and encompassed topical matters related to a broad range which included, inter alia:

- The application of principles of procedural fairness in the tax dispute process;
- The admissibility of evidence at the judicial stage in the context of an application founded on Rule 13 (1A) of the Tax Appeal Board Rules (new documents).
- The imposition of withholding tax as it relates to the question of whether the payment arises in Trinidad and Tobago or not;



- The deductibility of expenditure related to bank interest charges;
- The deductibility of expenditure related to insurance premium tax; and
- The computation of foreign tax credits and the deductibility of the unrelieved portion.

SIGNIFICANT DECISIONS

ADH V THE BOARD OF INLAND REVENUE [2019] TTTC (I/39)

In this matter, the Court concluded that the Respondent did not act fairly by its failure to provide the Appellant with the reasons and justification for raising its assessment on the Appellant, which consequently precluded and significantly impaired the ability of the Appellant to address his objection in a proper manner.

The above-cited authorities have sought to establish that it is critical that the dispute resolution process for tax disputes is characterized by the tenets of ***transparency and fairness*** *on the part of the Revenue. The mechanism for the dispute process is not meant to create an advantage for one party over the other by non-disclosure of relevant evidence or information regarding the assessment. In addition, it is imperative for the Respondent, in the due exercise of its powers of making an assessment on a taxpayer, to provide* ***adequate reasons*** *and explanations of the adjustments it has made to the chargeable income of the Appellant bearing in mind the stringent requirements on a taxpayer at the objection stage, to state precisely his grounds of objection to the assessment and, at the litigation stage, of proving that the assessment complained of is excessive or wrong. We reiterate that* ***the absence of reasons*** *given by the Respondent to a taxpayer relating to the adjustments made by the Respondent to the chargeable income of the taxpayer in arriving at its assessment,* ***would severely impair the ability of the taxpayer to comprehend the rationale of the assessment*** *and to state precisely any grounds of objection, in the event that the assessment is being challenged."*

AEF V THE BOARD OF INLAND REVENUE [2020] TTTC (I/5)

In this matter the Court applied a neutral approach to its construction of Rule 13 (1A) of the *Tax Appeal Board Rules* and identified variables such as **fairness and prejudice** as being relevant considerations in the application of the exercise of its discretion to determine whether exceptional circumstances existed which warranted the introduction of new evidence at the judicial stage of the dispute process.



AEM V THE BOARD OF INLAND REVENUE [2021] TTTC (I/20) AND AEL V THE BOARD OF INLAND REVENUE [2018] TTTC (I/22)

In these matters, the Court conducted a comprehensive analysis of the local jurisprudence concerning the imposition of withholding tax and specifically the question of whether a payment arose outside of Trinidad and Tobago or not. In addition, the evidential requirements of establishing factual assertions as to the jurisdiction in which the impugned payments had arisen were also addressed by the Court in these decisions.

ADP V THE BOARD OF INLAND REVENUE [2005] TTTC (I/56-58)

In this matter, the Court considered the following three topical tax issues: -

- The deductibility of expenditure related to bank interest charges;
- The deductibility of a bad debts claim; and
- The deferral of a claim for capital allowances.

In each instance, the relevant statutory provisions and applicable case law were discussed and analysed in detail by the Court in its application of the law to the facts of the instant matter.

ADJ (NO.3) V THE BOARD OF INLAND REVENUE [2021] (I/5)

In this matter, the Court considered the quantification of a claim for a tax credit of foreign tax paid and the deductibility of the unrelieved portion. In so doing, the Court examined the conjoint effect of the provisions of Section 93(1) of the *Income Tax Act, Chap. 75:01*, Article 4 (2) of the Double Taxation Relief (United States of America) Order, 1971 and the Fifth Schedule to the *Income Tax Act, Chap. 75:01*.

The decision was subsequently appealed by the Appellant to the Court of Appeal.





SIGNIFICANT DECISIONS

ACI V THE BOARD OF INLAND REVENUE [2015] TTTC (I/17)

In this matter, the Court considered the issue of the deductibility of expenditure related to insurance premium tax. The Court found: -

- The expenditure incurred by the Appellant as it relates to the Insurance Premium Tax is directly referable to the expenditure it incurred with respect to its overall insurance expenditure and is consequential in circumstances where the risk insured in Trinidad and Tobago is indemnified by a foreign insurer. It is therefore an expenditure which would have been incurred by the Appellant in the normal course of its trading and business activities.

- The Insurance Premium Tax was neither based nor consequential on ascertaining the Appellant's chargeable profits. For those reasons, the expenditure was found to be deductible.

- The matter was subsequently appealed by the Respondent to the Court of Appeal, with the Court of Appeal subsequently dismissing the appeal as per its Order issued on the 24th May 2022.



A NOTE ON METHANEX TRINIDAD (TITAN) UNLIMITED V THE BOARD OF INLAND REVENUE [2025] UKPC 20

The tax jurisprudence in Trinidad and Tobago was expanded significantly by the decision of the Privy Council in the Methanex Trinidad (Titan) Unlimited v The Board of Inland Revenue in 2025.

In this seminal case, the issue was:

Should dividends paid by the Appellant to its sole shareholder, incorporated in Barbados, be subject to withholding tax at a rate of 5% if identical amounts were subsequently transferred, ultimately, to a parent company incorporated in Canada?

In the tax year 2007, the Appellant ("Methanex Trinidad) paid US$85.4 million in dividends to accounts held in the name of its sole shareholder, Methanex Trinidad Holdings Limited ("Methanex Barbados"), but for which signatories were officers of Methanex Corporation ("Methanex Corp"). Shortly after each payment, Methanex Barbados declared and paid dividends to its sole shareholder ("Methanex Cayman") in identical amounts. Methanex Trinidad, Methanex Barbados and Methanex Cayman were incorporated in Trinidad and Tobago, Barbados and the Cayman Islands, respectively. Both Methanex Barbados' and Methanex Cayman's sole business were that of holding companies Trinidad and Tobago and Barbados are each member states of the Agreement among the Governments of the Member States of the Caribbean Community for the Avoidance of Double Taxation (the "CARICAM Treaty"). As Methanex Trinidad and Methanex Trinidad relied on the provisions of the CARICOM Treaty for relief from withholding tax on the dividends. The Respondent (the "Board") assessed Methanex Trinidad to additional withholding tax in the sum of $28.4m. This assessment arose by the Board's decision that the dividend payments to Methanex Barbados were "artificial and fictitious", under section 67 of the Income Tax Act. The Board deemed the dividend payments to have been made to Methanex Corp and decided that they were thus subject to withholding tax at a rate of 5% pursuant to the Trinidad and Tobago-Canada Tax Treaty. The Tax Appeal Board confirmed the Board's assessment. The Court of Appeal dismissed Methanex Trinidad's appeal and granted final leave to appeal as of right to the JCPC.)

No tax was withheld on the dividend from Methanex Trinidad because the taxpayer relied on Article 11 of the CARICOM Tax Treaty. Article 11 provides that if a resident of one Member State pays dividends to a resident of another Member State, then those dividends are taxed at 0%. Trinidad and Barbados are both Member States of CARICOM.

The Board of Inland Revenue assessed Methanex Trinidad to impose 5% withholding tax as if its dividends were paid directly to Methanex Canada and the Canada-Trinidad Tax Treaty applied. In support of this assessment, it advanced two main arguments. It first argued that the dividends should be disregarded because they were "artificial and fictitious" under §67 of Trinidad and Tobago's domestic tax legislation. It also raised interpretive arguments as a basis for denying relief under the CARICOM Tax Treaty.

The main issue in Methanex was whether the dividends were "artificial". This legal concept was previously interpreted by the Privy Council in two cases dealing with an identical provision in Jamaica's income tax legislation: Seramco Ltd Superannuation Fund Trustees v Income Tax

Commissioners, [1977] AC 287 and Commissioner of Taxpayer Audit and Assessment v Cigarette Company of Jamaica Ltd, [2012] UKPC 9. Seramco involved a surplus stripping scheme with a tax-exempt superannuation fund. Jamaica Cigarette dealt with outstanding interest-free loans from a subsidiary to its parent. The transactions in Seramco were held to be artificial, but those in Jamaica Cigarette were not. Jamaica Cigarette described the test as one of commerciality that asks whether a well-informed bystander would say, 'this simply would not happen in the real world.' In that case, the Privy Council concluded that interest-free, unsecured loans between subsidiaries and parents are not artificial when examined in their inter-group commercial context. The test from Jamaica Cigarette was considered at each level of court in Methanex. Only the Privy Council concluded that the dividends at issue were not "artificial" based on the application of the Jamaica Cigarette test, and the decision is instructive, beyond the facts of the Methanex case, on the proper application of that test.

At first instance, the Tax Appeal Board (TAB) had concluded that the dividends were "artificial" for several reasons. It started with a discussion about beneficial ownership, which it described as "an issue of global concern" that "has an intrinsic linkage with anti-avoidance considerations" and the genesis of which is found "in the doctrine of substance over form." The TAB concluded that Methanex Canada was the beneficial owner of the dividends and found the dividends to Methanex Barbados to be artificial (as well as fictitious, as discussed below) at least partly on that basis.

The Court of Appeal also considered Methanex Canada to be the beneficial owner of the dividends paid to Methanex Barbados. However, the Court of Appeal's analysis focused on the "overall effect "of the series of transactions to determine whether "in substance" the payments were "actual dividend payments" to Methanex Barbados. The Court of Appeal concluded that the payments were artificial because of Methanex Canada's instructions and control over the bank accounts, as well as the rapidity of the sequential dividends and the lack of independent discretion by the directors of Methanex Barbados.

The Privy Council disagreed with the lower courts that the dividends were artificial for two main reasons:

First, it noted that the only legal means available for the dividends to be paid to Methanex Canada was by declaring dividends at each company in the chain. It was impossible under corporate law for Methanex Trinidad to pay a dividend to anyone other than Methanex Barbados. "It cannot be 'artificial', the Privy Council noted, "to execute a legitimate commercial decision by the only available legal means." The Privy Council pointed to the Court of Appeal's conclusion that the interposition of Methanex Barbados, in the chain of companies, was not itself artificial. As an extension, therefore, the dividends paid to and by it cannot be artificial.

Second, the Privy Council also disagreed with the lower courts' conclusions that the dividends had "abnormal features". The Privy Council made clear that "the payment of dividends up a corporate chain at the request of the ultimate holding company is a commercial commonplace in national and international groups, not least because it is the only lawful means by which distributable profits

can be brought up from subsidiaries".

B. Fictitious

Another issue in Methanex was whether the dividends were "fictitious". Prior decisions concluded that this legal concept is synonymous with the doctrine of sham as it was set out in Snook v London and West Riding Investments Ltd, [1967] 2 QB 786. Snook described a sham transaction as one intended by the parties "to give to third parties or to the court the appearance of creating between the parties' legal rights and obligations different from the actual legal rights and obligations (if any) which the parties intend to create.

Both lower courts in Methanex concluded the dividends were fictitious, largely for the same reasons they found them to be artificial. Their analysis focused on the instructions from Methanex Canada's treasury department, the rapidity of the dividends, and the central control over the bank accounts. The Court of Appeal found the intermediary dividends to be fictitious because they were not as they purported to be because the "intended and actual beneficiary" was Methanex Canada. When "examined as to their substance", the Court of Appeal said, the transactions were simply payments to Methanex Canada.

The Privy Council firmly rejected the conclusions of the lower courts, holding that "the fact that a payment is made by A to B with the intention that it should be paid by B to C does not itself render fictitious the payment from A to B." The Privy Council pointed out that such a conclusion was particularly apparent in the context of back-to-back dividends paid up a chain in a corporate group.

The Privy Council held that the payment of such dividends was valid "in law and in substance" and that there was nothing unusual about an ultimate parent requiring its subsidiaries to pay dividends through the corporate chain. It also concluded that the features of these dividends were not sufficient to conclude that Methanex Canada became their beneficial owner.

C. CARICOM Interpretive Arguments

The BIR argued two separate bases to deny withholding tax relief for the dividends under the CARICOM Tax Treaty. The first basis asserted by the BIR was that Methanex Barbados was not a resident of Barbados as required to qualify for treaty relief under the CARICOM Tax Treaty. The second basis was that the particular dividends at issue did not qualify for treaty relief under the terms of the CARICOM Tax Treaty dividend article.

The BIR argued that Methanex Barbados was not a "resident" of Barbados for the purposes of the treaty because its worldwide income was not liable to tax at the full rate by Barbados. This argument largely relied on Methanex Barbados's status as an International Business Company (IBC). Under the International Business Companies Act, a Barbados resident corporation can apply

for an IBC license, which affords different advantages, including a lower tax rate. Although the lower courts had held that the CARICOM Tax Treaty did apply to an IBC company, the BIR appealed this conclusion.

In discussing the principles applicable to treaty interpretation, the Privy Council affirmed the Supreme Court of Canada's conclusion in Canada v Alta Energy Luxembourg S.A.R.L., 2021 SCC 49, that treaties need to be interpreted contextually "with a view to implementing the true intentions of the parties." It also cited to the Supreme Court of Canada's decision in Crown Forest Industries Ltd v Canada, [1995] 2 SCR 802, which interpreted the notion of being "liable to tax" for the purpose of determining a corporation's residence as asking whether the jurisdiction asserts the right to impose tax on its worldwide income.

The Privy Council rejected the BIR's assertion that Methanex Barbados' status as an IBC meant that it was not liable to tax in Barbados. Methanex Barbados was "liable to tax" in Barbados even though its IBC status meant it was subject to a reduced rate: regardless of the rate charged, Barbados had undeniably asserted jurisdiction to tax it on all its worldwide income.



COURT OF APPEAL DECISIONS

In addition, during the period encompassing the court years 2023 to 2026, the Court of Appeal determined the following matters, which related to appeals arising from decisions of the Court:

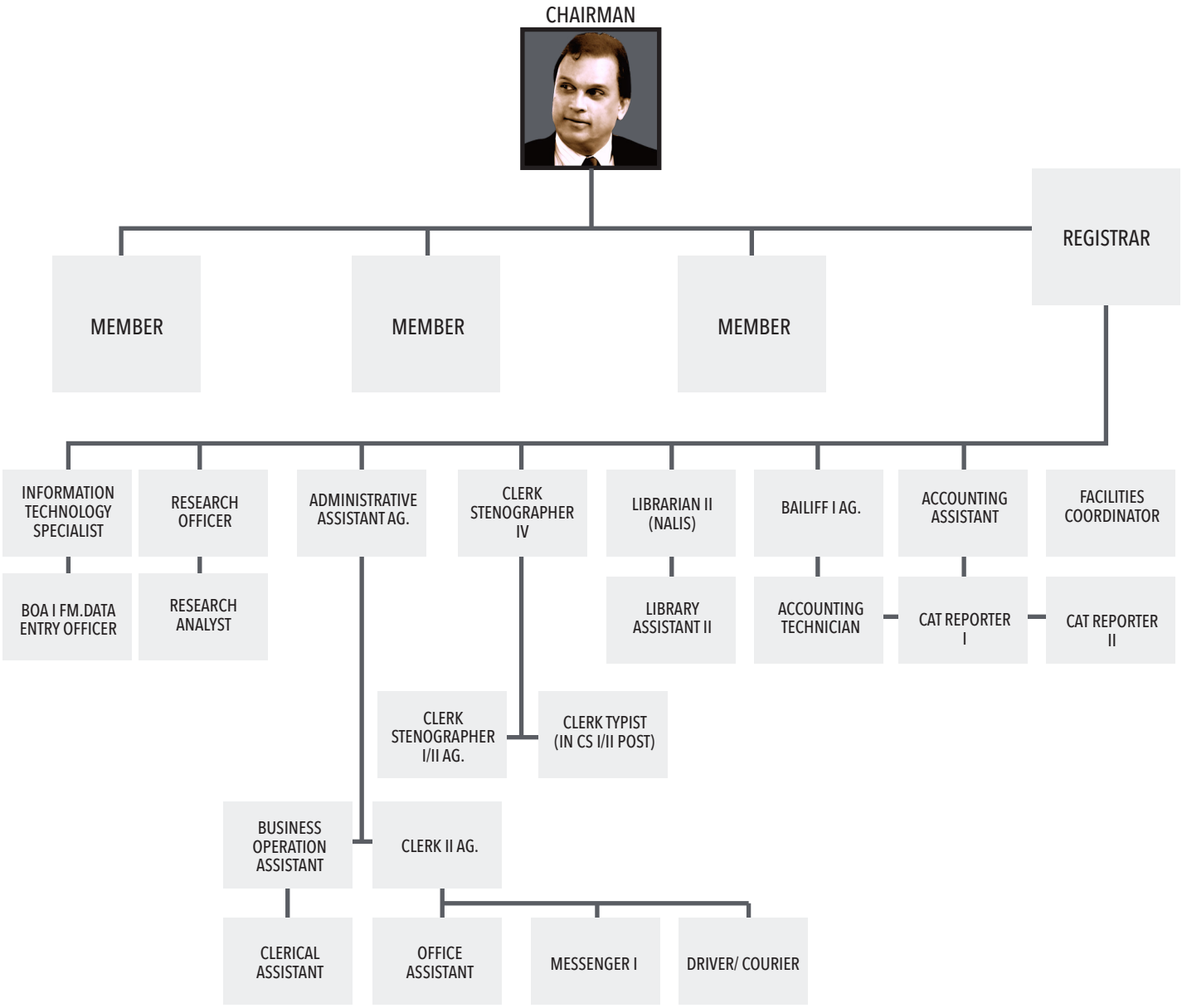
CA FILE NUMBER	APPELLANT	RESPONDENT	DATE OF DECISION/ ORDER OF COURT OF APPEAL	DECISION OF THE COURT OF APPEAL
Ca P231/2024	ABC Distributions Limited	The Board of Inland Revenue		Notice of withdrawal filed 24/07/2024
Ca P233/2024	ABC Distributions Limited	The Board of Inland Revenue	19/05/2026	Directions issued for submissions by the Parties and a decision thereafter.
Ca P247/2024	Computers And Controls Limited	The Board of Inland Revenue	10/03/2026	Appeal is confirmed to be heard before the honourable panel on 25th November 2026 at the hall of justice.
Ca P256/2024	Atlantic LNG Company of Trinidad and Tobago	The Board of Inland Revenue	13/05/2026	Directions issued for filing and submissions and next to be heard in January, 2027.
Ca p259/2024	Jagdeo Jankie	The Board of Inland Revenue	12/06/2026	Appeal dismissed
Ca p095/2025	Atlas Methanol Company Unlimited	The Board of Inland Revenue	Notice of withdrawal filed 03/06/2025	
Ca p248/2025	Virgo Consultants Limited	The Board of Inland Revenue	No order made as yet, matter still to be treated with	
Ca p112/2026	The Board of Inland Revenue	Stackhouse Company Limited	25/06/2026	Directions issued by the Court of Appeal for filing of relevant documents, with a hearing date to be set.
CA P226/2021	The Board of Inland Revenue	Hassal Enterprises Ltd	01/07/2026	Appeal Dismissed

Tax Appeal Board of Trinidad and Tobago

2023-2026



OUR STRUCTURE



THE COURT QUORUM





COMPOSITION AND EXPERTISE OF JUDGES

Members of the Court are:

- The Chairman of the Board is appointed by the Judicial and Legal Service Commission and has the same standing as a Judge of the High Court.
- The ordinary members of the Court are Appointed by the President of the Republic on the advice of the Cabinet of Trinidad and Tobago.
- Qualified or knowledgeable in law, commerce, finance, industry, accountancy, taxation, or the valuation of property.
- The quoram consists of the Chairman of the Board, who has the same standing of a Judge of the High Court, together with two other members.
- The Act allows for the appointment of three members, the Chairman and a Vice Chairman.

A combination of mixed professional skills has been a visionary and quite strategic formula that has provided optimum results.



FEATURES OF THE TAX APPEAL BOARD

- One of the first courts in the CARICOM region to install a Case Management System.
- Research facilities are made available free of charge to attorneys, lay litigants and researchers by our Library.
- Has promoted transparency and accountability by voluntarily preparing and circulating annual reports giving an account of its stewardship.

- Launched the first series of law reports in 2004 of any superior court in the region specializing in tax.
- Recommences this year our annual special sitting at the beginning of the law term to review issues which have occurred during the past legal year.
- Has forged links with other revenue/tax courts worldwide which has enabled exposure to international standards.
- Headed by a Chairman enjoying the terms and conditions of a Puisne Judge of the Supreme Court of Judicature.



Hybrid tax cases hearing formats were also initiated, allowing a smooth and seamless mix of in-person and virtual appearances. We discovered that these hybridized approaches were most effective in the execution of our trial court cases. Apart from providing the court with increased flexibility it also enhanced our ability to adapt.

Employment of Digital Court Protocols

Tax Appeal Court's initial step in developing the online court was to implement and install Digital Court Protocols to ensure that the online process was both smooth as well as efficient.

These implemented protocols included the execution of online rules and regulations that governed the utilization of the online platform.

An electronic calendar for online scheduling was also established to facilitate and administer hearing notifications and significantly reduce administrative delays.

Daily court lists were made available online, improving accessibility and public transparency.

We remain dedicated and focused on people-centric objectives and fully oriented to communal service delivery, where respect and trust are prioritized.

Central Role of Case Management Software

In a tax court setting, a database system plays a critical behind-the-scenes role in making the judicial process efficient, accurate, and secure. Here's how it functions:

Transition to Full Digital Proceedings

This transition to digital proceedings will signal a crucial and truly dramatic shift in the Court's jurisdictional, organizational and administrative structure. This shift will embrace our commitment to competence, maintaining tax justice, yet sustaining its thrust and forward momentum. through simplified processes that are communicated with clarity.

Case Administration and Discrete Management of Tax Cases

Comprehensive and methodical storage and organization of all tax case files, inclusive of both Appellant and Respondent matters from case Registry to case determination, inclusive of the court party details such as submissions, evidence, and all hearing matters.

Tracks and records all tax case status, deadlines, and conclusions to ensure that an efficient streamlining is always maintained.

The implementation of this case management software will augment and improve access to tax justice by both corporate as well as private citizens of Trinidad and Tobago.

Electronic Document Chronicling Access and Retrieval

Secure storage and classification of legal documents, court orders, transcripts, and other court documents.

- Facilitates prompt and rapid, keyword-based search and retrieval for judges, court officers, Appellants, Respondents and or their respective attorneys.

Court Listing and Notifications

- Management and administration of electronic court calendars for case hearings, filing deadlines, and general court management.
- Programming of automatic alerts, notifications and reminders to pertinent court parties.

Provide Security and Monitor Control for all Electronic Data

- Secures and safeguards confidential and sensitive tax appeals from taxpayers and their financial information through the pragmatic utilization of encoding and decryption and certifying user authentication.
- Grants' identity and job-based access so only approved and certified personnel can view or edit specific data.

E-Filing and Document Management

- Enables individual as well as corporate taxpayers to submit appeals, evidence, and legal documents online, minimising and dramatically diminishing the need for physical visits.



Workflow Tracking

Monitors the progress of each case from filing at the Registry Desk to resolution on the court benches. The entire process is governed by an enduring sense of transparency and accountability.

Benefits of the Case Management Software for the Tax Appeal Board

Efficiency: Reduces administrative burden and speeds up case resolution through its workflow automation, centralized database and its capacity to effectively integrate with existing tools.

Accessibility: Allows users to interact with the Tax Court from virtually anywhere, even from home or the office.

Transparency: Tracks every step of the litigation process, making it easier to audit and review.

Security and Confidentiality Enhancements

Encrypted platforms and secure login protocols were adopted to safeguard sensitive taxpayer information.

Role-based access controls were established to ensure confidentiality and data integrity across virtual proceedings.

Public Accessibility and dedicated Engagement

Virtual hearing options, urgently introduced in 2020 during the surge of COVID-19, serve to unwittingly expand and increase access to tax justice for a combination of physically inaccessible or mobility-marred users.

Court Protocols were created to direct tax court users to thus ensure all court participants could engage effectively with online systems. The Tax Appeal Board of Trinidad & Tobago has been actively working toward upgrading its operations through **information technology enhancements, especially within the period from October 1, 2022 to September 30, 2025.**

Vision for a Digital Court

The Board visualises becoming **a fully computerized Court (an e-Court)**, offering online services from the Registry to the Court and its external clients. This includes digitizing case management, streamlining appeal processes, and improving access to court documents.



The Tax Appeal Board's Website

Court Lists are now available online in Excel format, allowing parties to track scheduled hearings and updates efficiently.

The Board provides access to **practice directions, forms, and brochures** through its Documents page, on the Website, supporting transparency and ease of use.

Cases were scheduled utilising protocols issued by the Honourable Chairman with the effective date of July 15th, 2020. The following were the operative sections that impacted the Tax Appeal Board Online Court's day-to-day activities:

Any matter that was listed for an online hearing, the Court will email log-in details to the Parties at least two clear days before the hearing. Zoom will be utilised as the Court's video conferencing platform. The Parties are encouraged to utilise the following link to become familiar with this online tool: **https://zoom.us/about/**

TAX APPEAL BOARD - ONLINE COURT

a) Dress in a manner befitting an attorney at law or suitable to a Court's environment.

b) Parties' microphones will be automatically muted at the start of a meeting. If a participant wishes to address the Court that person must indicate his/her wish to do so by using the "Raise Hand" icon.

c) Parties are not permitted to record or to duplicate the meeting in any form.

The conduct and operations of the Tax Appeal Online Court have received several good reviews from practicing Attorneys. It continues to be the method of choice by the Honourable Chairman, Members and the Registrar. The Tax Appeal Board is satisfied that this active online profile should be maintained until otherwise directed by the Government of the Republic of Trinidad and Tobago (GORTT). The non-inclusion of trials in the regular scheduling of court cases is still a matter of concern but has become necessary for the Court to stay aligned with the central government's protocols.

d) To remain within view of their camera.

e) Only persons who are involved in the matter must be in the room. All proceedings at the Tax Appeal Board must be held in camera in accordance with Section 8 (1) of the Tax Appeal Board Act, Chap. 4:50.

f) Parties will only be permitted to remove themselves from the camera's view or remove themselves from the Court while it is in progress with proper leave of the Court.

g) They must conduct themselves in a manner that fits the Court's code of conduct.

h) It is critical that the parties supply their contact information inclusive of their email addresses, office phone numbers and mobile phone numbers. Parties are encouraged to use their mobile phones as a means of contact. In the event of connectivity issues, this number will be referenced.

i) It is imperative that all Parties log on fifteen minutes prior to the hearing to ensure that the Court can resolve any issues of online connectivity. The Parties are reminded that it is important to test their sound and video settings before the hearing of the appeal. If any issues arise, the Parties can contact the Court by email at txab@gov.tt or by telephone at 623-1330, 624-3038 or 627-3314

j) Parties must be cognisant of the foregoing during the hearing.

CONCLUSION

There is optimism that in the short to middle term period there will be improvement for the ICT department. The planned objectives of ICT is the guarantee to a Tax Appeal Board's advancement.

INNOVATION







FTR SYSTEM — **AUDIO-VISUAL OPERATIONS** — **DIGITAL COURTROOM EQUIPMENT**

+

ADDITIONAL STAFF TO SUPPORT THE AUDIO-VISUAL NEEDS OF THE COURT

TAX APPEAL BOARD LIBRARY

The Tax Appeal Board Library has borne witness to both the challenges and triumphs of The Tax Appeal Board. The Tax Appeal Board Library, nestled on the second floor of the building is home to the archives of Tax Cases and is the powerhouse for Decisia, Trinidad and Tobago's Tax Cases database.

The Library not only renders its services to scores of tax attorneys both locally and regionally but also provides support for staff and by extension their families. The library is dedicated to its duty in supporting the operations of the Board and the upliftment and education of staff.

Internal Activities

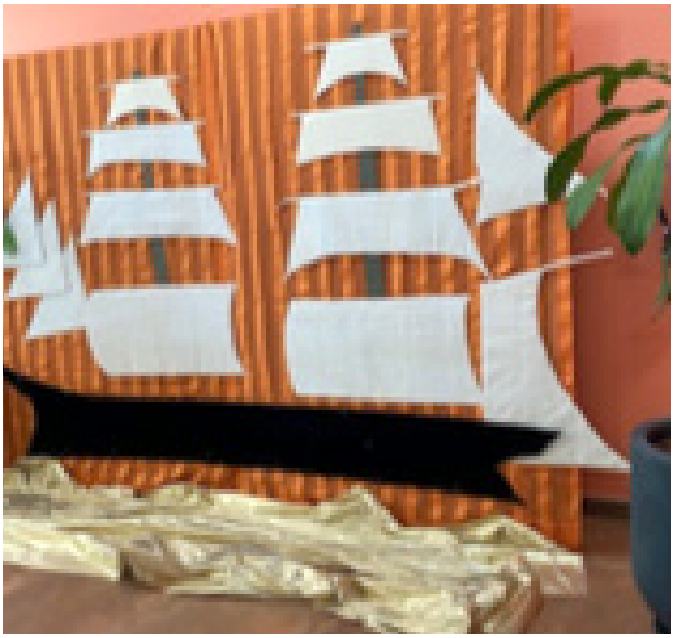
The Tax Appeal Board Library provides support to staff via its outreach initiatives. These initiatives focus on the holistic development of staff as an all-round approach is taken to expose staff to the rich Trinbagonian and Caribbean cultural heritage, introduce staff to resources available to them across various ministries and organizations and provide academic support for the realization of educational pursuits.

External Activities

The Tax Appeal Board Library is dutiful in its provision of assistance to attorneys and law students wishing to acquire information on Trinidad and Tobago Tax Cases and other tax related topics. Working closely with other legal libraries, library staff labour diligently to ensure that patrons get the information requested. The staff also ensures that The Trinidad and Tobago Tax Cases Database – Decisia is up-to date and well-managed.









INDIAN ARRIVAL DAY, 2023



Display - COMMEMORATION OF 1990 COUP, 2023



FINANCIAL LITERACY SEMINAR with
Mr. Justin Pereira from Guardian Group
Insurance and Investments, 2025



TAX APPEAL BOARD LIBRARY *...cont'd*







Seminar - with Mr. Fitzherbert Glen Niles, DOWN SYNDROME FAMILY NETWORK, 2024

SERVICES

- One of the first courts in the CARICOM region to install a Case Management System.
- Research facilities are made available free of charge to attorneys, lay litigants, and researchers by our Library.
- Has promoted transparency and accountability by voluntarily preparing and circulating annual reports giving an account of its stewardship.



- Offers enhanced research facilities at its unique holding of tax materials, including law reports, leading textbooks, and journals from jurisdictions around the world.
- Intends as a priority to make its decisions available in an electronic format, subject to protecting the identity of Appellants when so requested.
- The leading independent tax/revenue court in the CARICOM region.
- Is a designated mediation agency under the Mediation Act 2004, Trinidad and Tobago.

Is committed to revamping its administrative structure in keeping with modern management standards and strategic planning with stakeholders.



VISION AND MISSION STATEMENTS OF THE COURT REFERENCE LIBRARY

VISION

To be the best national and regional tax law research centre.

MISSION

To support the decision-making processes of the Judges of the Court and other stakeholders by providing access to quality information in an optimized environment.

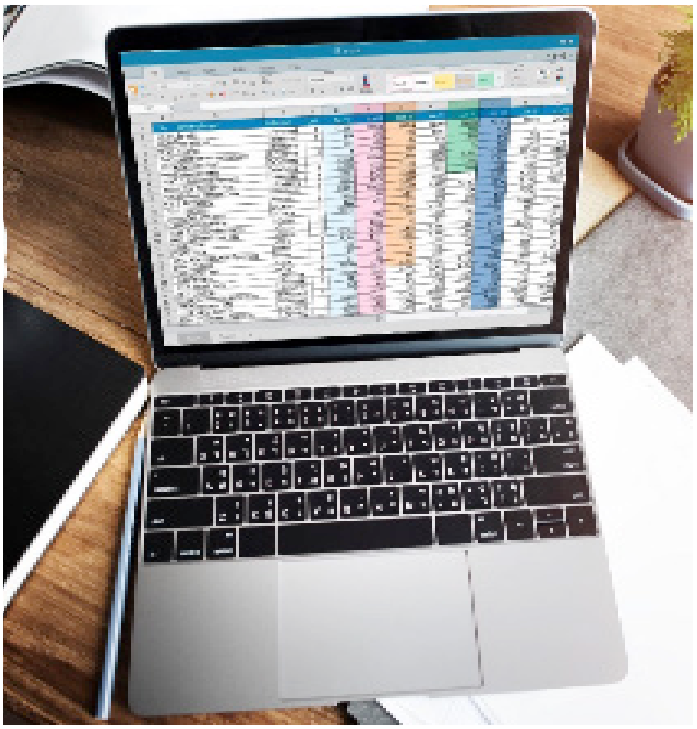
RESOURCES AND STAKEHOLDERS

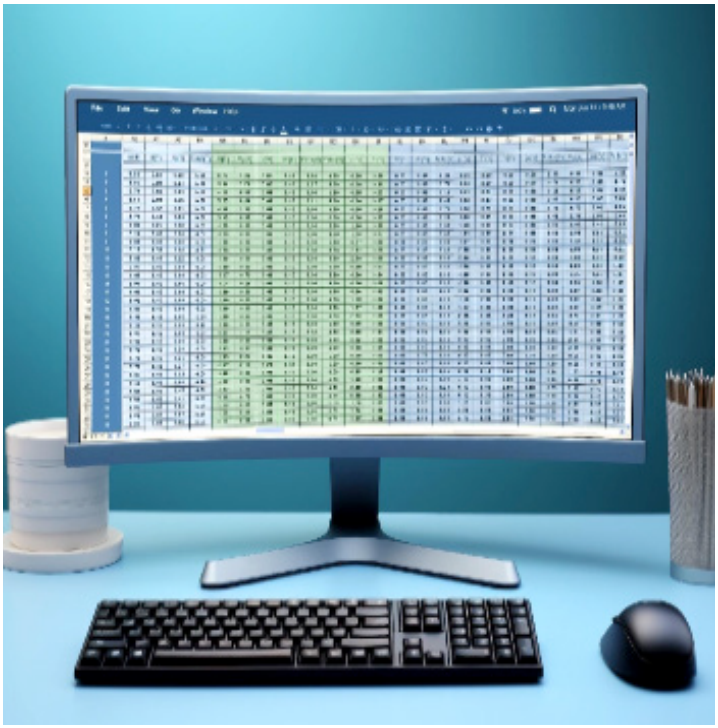
- The Library department provides resources on general legal information, tax, and revenue law.
- Some of its main stakeholders are the Chair and other Judges of the Court, Attorneys from private firms and State Attorneys, Ministries, and other non-governmental organizations.



TRINIDAD AND TOBAGO TAX CASES DATABASE

- TTTC operates on a Decisia platform, a product of Lexum.
- Lexum is a software company which designs and operates via online legal information.
- The Database creates an open, transparent mechanism for accessing the Court's decisions.
- The Trinidad and Tobago Tax Cases (TTTC) Database is one of the Court's flagship projects.
- It is a full-text searchable database of the decisions of the Tax Appeal Board since its inception over 57 years ago.







REGISTRY OFFICE

The Registry of the Tax Appeal Board is responsible for:

- Filing new Appeals in the Register Book.
- Guiding members of the public through the filing process for Applications, Notices of Hearing, and other relevant documents in accordance with established procedures.
- Aiding the Registrar with the processing of orders that are dispatched through the Bailiff.
- Ensuring that a proper record is made of all orders dispatched.
- Allowing the Registrar to vet existing documents and then onward transmission to the Court.



Effects of the Corona Virus on the Registry

The Tax Appeal Court devised a system of protocols to deal with the COVID-19 virus. It was essential to limit its exposure and protect members of staff. One such measure was the installation of a drop off box which ensured that documents that needed to be filed were attended in accordance with Tax Appeal Board Act and Rules.

The Board is currently engaged in acquiring an online system in which clients can send scanned documents to be filed either digitally and/or physically. It our goal that such a system will be implemented soon. Currently, a greater part of documents filed are also sent electronically. This lacuna needs to be addressed via the enforcement of the relevant Practice Directions.

HUMAN RESOURCE DEPARTMENT

The Human Resource (HR) Department is responsible for the administrative and human resource functions of the Tax Appeal Board and plays a critical role in ensuring compliance with the reporting requirements of the Service Commissions Department. Intrinsic in this is the reporting requirements. The Department's functions include the preparation and submission of performance appraisals, recommendations for the continuation of temporary appointments, the drafting and review of employment contracts, and the administration of contracts for security, contract officers, and janitorial services. It is also responsible for the calculation and processing of salary increments and other personnel-related matters for all staff. The Department administers leave entitlements, calculates gratuity payments, and prepares the necessary documentation for approval by the relevant authorities, including Internal and External Auditors and the Comptroller of Accounts. A significant aspect of the functions





is the Integrated Human Resource Information System (IHRIS) utilised for the payment of the staff of the Tax Appeal Board.

The implementation of IHRIS marked a significant transition from a largely manual, accounting-based system to a modern digital environment. This transformation aligns with the Government's broader digitalization initiatives and the integration of Human Resource systems throughout the Public Service. Consequently, staff have been required to adapt to evolving technological processes and systems.

The Department also faced significant operational challenges during the COVID-19 pandemic. To ensure the safety of employees while maintaining service delivery, a staff rotation system was implemented. As an essential government institution, the Tax Appeal Board was required to remain operational and continue providing critical Registry, Accounting, Human Resource, and Judicial Services throughout the pandemic.

COURT REPORTING UNIT

The Court Reporting Unit consists of two Computer Aided Transcription (CAT) Reporters, Ms. Terry-Ann Daniel and Ms. Rosabelle John. The CAT Reporters are responsible for the overall management of the CAT Reporting. The CAT Reporters, utilizing Stenotype machinery and equipment, take accurate verbatim notes of all Court proceedings, inclusive of all evidence of court parties and other forms of oral evidence, and produce transcripts of such notes using the Eclipse translation software according to established formats. They are also versed in Case Catalyst software.





The CAT Reporters produced accurate transcripts of all trials and hearings in a timely manner to assist the Tax Appeal Board in its decision-making process. They also maintained the structural storage of recordings, and copies of all transcripts and quoted material for ease of access and reference. To date, there is no backlog of Court proceedings.

ACCOUNTS AND FINANCE



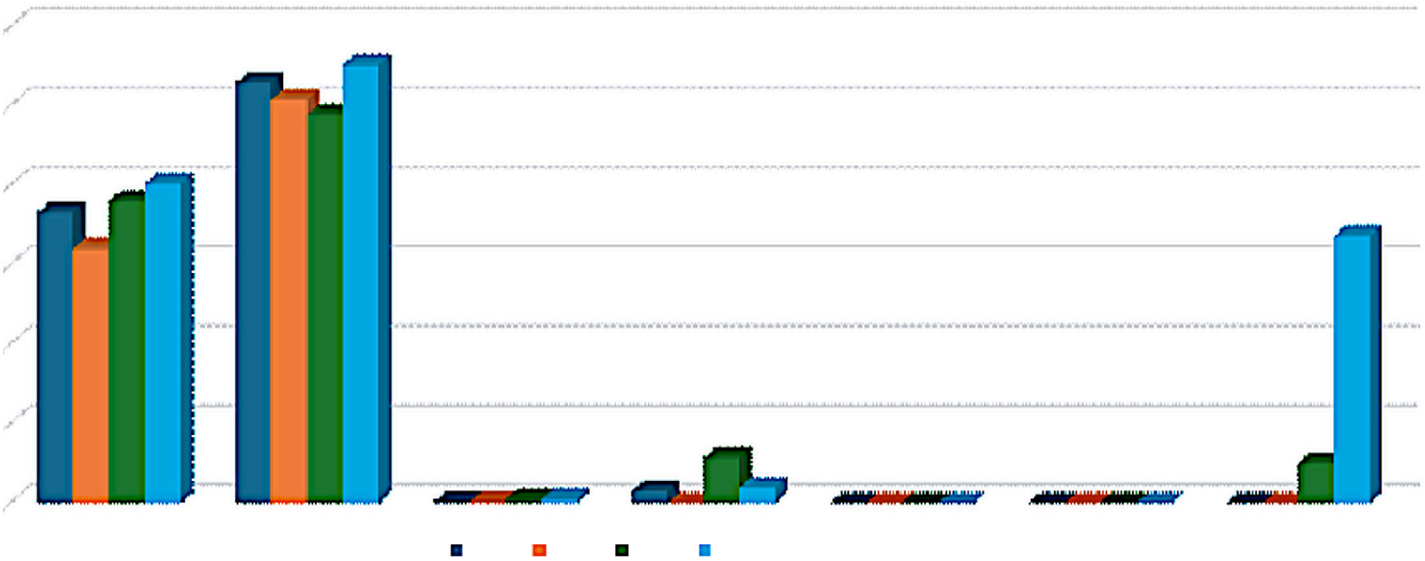
ACCOUNTS AND FINANCE

The Accounting and Finance Unit plays a pivotal role in managing the financial operations of the Tax Appeal Board, ensuring fiscal accountability, transparency, and compliance with established policies, procedures, and regulatory requirements. The Unit supports the Board's administrative and strategic objectives through prudent financial planning, effective expenditure monitoring, and accurate financial record-keeping.

The Unit is responsible for a range of core functions, including budget preparation and management, payroll administration, accounts payable and receivable, financial reporting, and the administration of government subventions. Through the execution of these responsibilities, the Unit contributes significantly to maintaining the financial stability and operational efficiency of the institution.

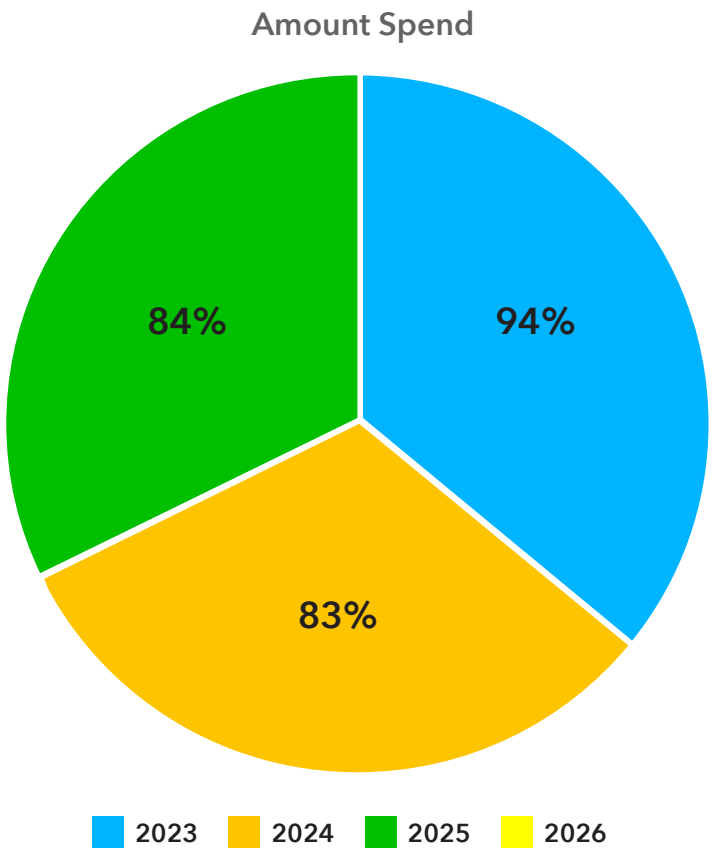
TAX APPEAL BOARD [Draft Estimates and Appropriation Accounts for FY 25/26]

YEAR	EXPENDITURE				CLASSIFICATION	SUBHEADS		
	Personal Expenditure	Goods and Services	Minor Equipment Purchases	Current Transfers and Subsidies	Current Transfers to Boards and Similar Bodies	Debt Servicing	Development Programme	Totals
2023	$ 3,657,768.81	$ 5,288,308.25	$ 14,847.00	$ 153,887.10	$ -	$ -	$ -	$ 9,114,811.16
2024	$ 3,204,879.04	$ 5,077,606.15	$ 13,224.00	$ -	$ -	$ -	$ -	$ 8,295,709.19
2025	$ 3,803,326.69	$ 4,885,092.20	$ 49,995.00	$ 572,882.96	$ -	$ -	$ 499,999.97	$ 9,811,296.82
2026 (*Est)	$ 4,026,400.00	$ 5,519,000.00	$ 50,500.00	$ 200,000.00	$ -	$ -	$ 3,368,000.00	$ 13,163,900.00



During the reporting period, the Accounting and Finance Unit successfully coordinated the annual audit of the Tax Appeal Board's financial statements, ensuring compliance with statutory reporting obligations and facilitating the timely completion of the audit process.

TAX APPEAL BOARD EXPENDITURE				
Fiscal Year	Amount Received	Amount Spent	Variance	Percentage of Funds Spent
2023	$ 9,699,400.00	$ 9,114,811.16	$ 584,588.84	94%
2024	$ 9,965,600.00	$ 8,295,709.19	$ 1,669,890.81	83%
2025	$ 11,711,400.00	$ 9,811,096.82	$ 1,900,303.18	84%
2026*	$ 00.00	$ 00.00	$ 00.00	

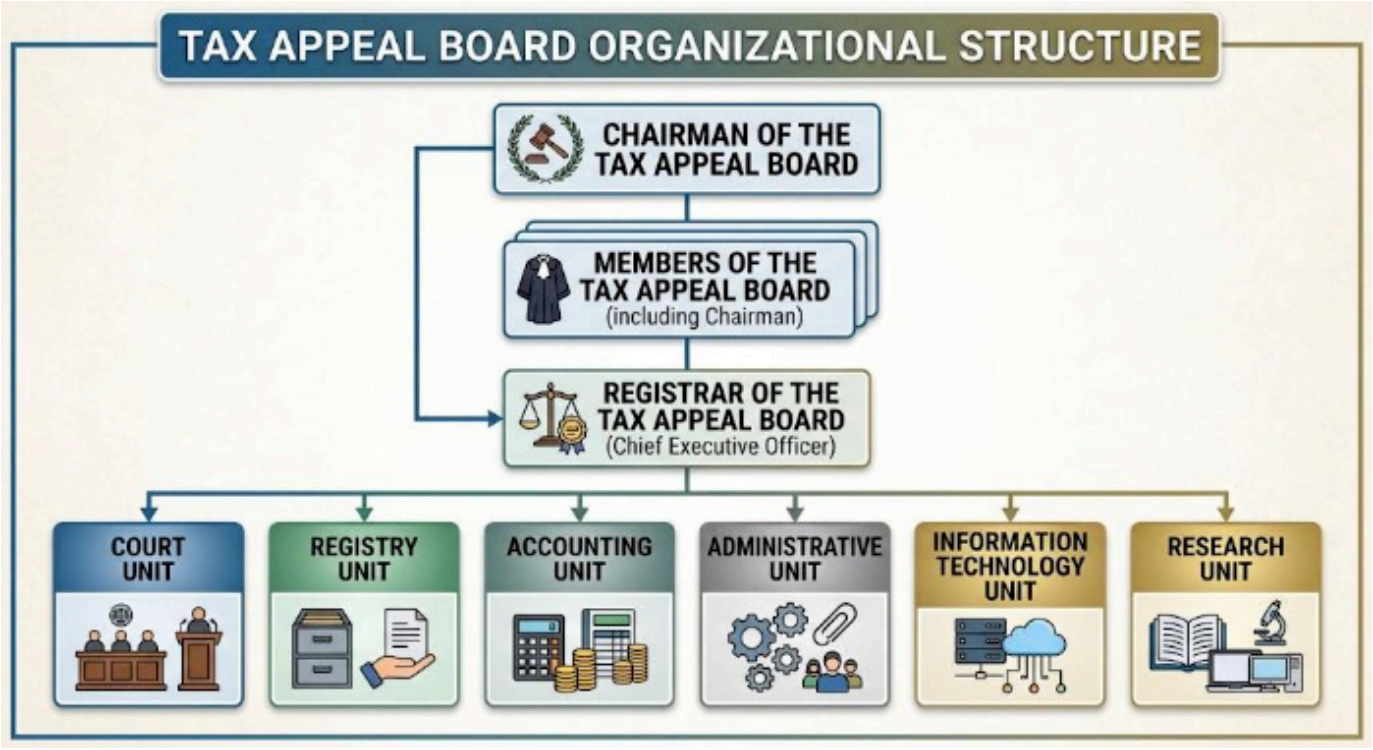


In fiscal year 2023
Tax Appeal Board received - $ 9,699,400.00
Spent $ 9,114,811.16

In fiscal year 2024
Tax Appeal Board received - $ 9,965,600.00
Spent $ 8,295,709.19

PROPOSED FUNCTIONAL CHART OF THE TAX APPEAL BOARD OF TRINIDAD AND TOBAGO

The Board is in a period of restructuring and a key component of this is the re-alignment of our internal staff component into more dedicated and precise units. A key objective for the years ahead is to restructure the operations of the Board whereby operational efficiency is prioritized. This is an ongoing process.



DEVELOPMENTAL PROJECTS

1. Case Management System

As part of the Tax Appeal Board's developmental objectives and as a requirement to fulfil its obligations as a court of superior record, the Tax Appeal Board is in the process of procurement and implementing a new case management system to sort and access digital files.

This advanced case management system is intended to be structured as a holistic digital platform that allows parties to electronically file their matters and to receive electronic copies of documents and its web-based format allows the Court and its members to work from everywhere, with digital files. This is expected to greatly enhance the operations of the Tax Appeal Board and to help the Board achieve its objective of becoming a digital court.

The project began in fiscal 2025 and is expected to be concluded in fiscal 2027, with funding being provided under the Development Programme.

2. Upgrade of the Court's Audio and Visual Technology

Another project the Board is pursuing is the upgrade of the Court's audio and visual technology, which includes upgrades to the FTR system, which records all Court proceedings. This project would better enhance Court hearings and assist immediately with record keeping, whilst ensuring the Court is able to main its required documentation as a Court of superior record.

With this upgrade, the Court hopes to improve its service delivery and to enhance user experiences, modernizing the Court and allowing for improved stakeholder engagement.

CONFERENCES ATTENDED BY HONOURABLE CHAIRMAN

13TH Assembly at the Hague, Netherlands of the International Association of Tax Judges from September 8th and 9th 2023

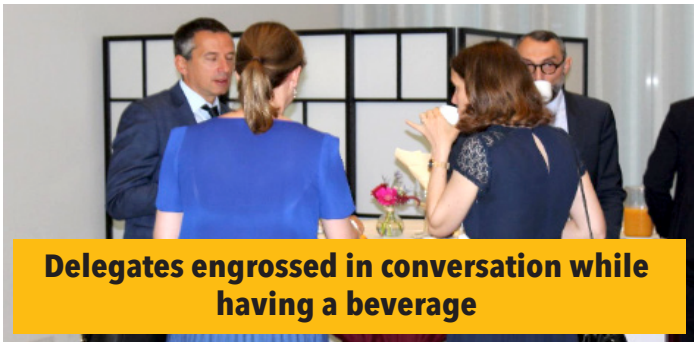
Attendance of His Honour Mr. Anthony D.J. Gafoor, Chairman of the Tax Appeal Board to the IATJ to the Hague Netherlands took place from September 8th and 9th 2023.



Opening Day at the IATJ Conference



The Honourable Chairman with other Judges



Delegates engrossed in conversation while having a beverage



An interesting Point of Law



The Trio Comradery



Honourable Chairman at the Conference



TO IATJ 14TH ASSEMBLY FROM SEPTEMBER 10 TO SEPTEMBER 16, 2024 - PARIS, FRANCE

The International Association of Tax Judges (IATJ) held its 14th Assembly in Paris, France, on September 13-14, 2024, at the Conseil d'État. The congress included sessions on topics such as tax and morality, massive appeals, recent case law on foreign tax credits, and court management.

The 14th Congress/Assembly of the International Association of Tax Judges (IATJ). September 13-14, 2024.

Paris, France, hosted by the Conseil d'État.

The agenda covered significant issues in tax law and judicial proceedings, including Tax and Morality Massive Appeals (including Rule 146).

Case Law on Foreign Tax Credits (covering multiple countries).

Case Law on Digital Platform Services Court Management.

The 14th Assembly of the International Association of Tax Judges (IATJ) will take place in Paris, France, from 13–14 September 2024, with preliminary meetings on 12 September and concluding business on 15 September. Hosted at the historic Conseil d'État, the event features a series of substantive sessions covering topics such as tax and morality, massive appeals, French tax procedures, foreign tax credits, VAT/GST on digital platforms, and court management. Distinguished judges and experts from around the world will chair and participate in panels, fostering international dialogue and judicial collaboration. Highlights include a guided tour of the Conseil d'État, a cocktail reception, and a closing dinner, making the assembly both intellectually rich and culturally engaging.

CONFERENCES ATTENDED BY HONOURABLE CHAIRMAN *...cont'd*



The Honourable Chairman raises hand with other Delegates





Attendance of His Honour Dr. Judge Anthony Gafoor, Honourable Chairman of the Tax Appeal Board to the 24th Commonwealth Law Conference 2025, 6th – 10th April, 2025

The theme for the 24th Commonwealth Law Conference 2025 in Malta is "Commonwealth Lawyers Fit for the Future!" This theme reflects the ongoing efforts of the Commonwealth to enhance its legal institutions and prepare them for future challenges. The conference will bring together legal practitioners from across the Commonwealth to discuss and address the evolving legal landscape.



TAX APPEAL BOARD STAFF



Ms. Afrose Subratti



Ms. Wendy Vasquez



Ms. Roxanne Williams



Mr. Jabari Douglas



Mr. Gregory De Verteuil



Ms. Monique Chase



Ms. Summer Blackman



Ms. Xan Reyes (OJT)

TAX APPEAL BOARD STAFF FUNCTIONS CHRISTMAS GATHERING 2024



From Left HH Dr. Anthony Gafoor and HH Ronald Hosein



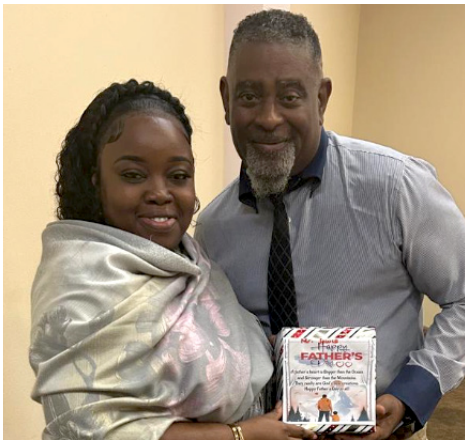
From left HH Dr. Anthony Gafoor, HH Ronald Hosein and Mr. Dushant Persad Maharaj

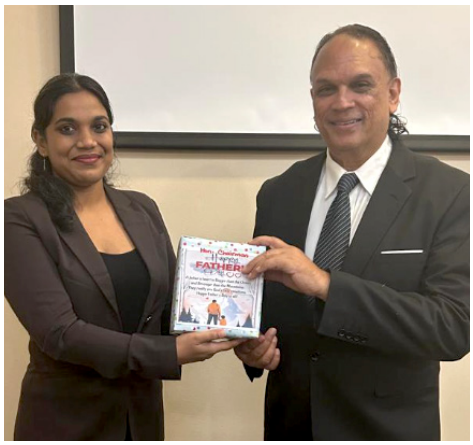


TAX APPEAL BOARD STAFF (FATHERS DAY) FUNCTION 2026

















FORMER MEMBER TAX APPEAL BOARD



H.H. CHRISTINE SAHADEO

H.H. Ms. Christine Sahadeo demitted her term of office as an ordinary member of the Tax Appeal Board on May 7th, 2023. She brought an enlightened background in law, accounting, finance, and management. It was in this regard, she was a welcome addition to the Tax Appeal Board. Further to this, it was significant to note that along with H.H. Phillip, she was one of the first Female members of the Tax Appeal Court, and her work ethic and her general demeanour complemented the other members of staff under her tenure.

The jurisprudence of the Tax Appeal Board was greatly enhanced due to her labouring many hours into the night, as well as the wee hours of the morning. She ensured that she had a grasp of each file and provided valuable insights into agreements, given her accounting background.

She left an indelible mark on the Tax Appeal Board by never neglecting its staff and providing stories of her past life in the Government Service as a Senator and Minister of Finance. She was a Government Senator and a Cabinet Minister during the 8th Republican Parliament. H.H. Christine Sahadeo assisted the Registrar with the composition of the Strategic Plan and provided him with numerous insights into the world of finance and other issues as it pertains to administration. H.H. Sahadeo was a senior lecturer at the University of the West Indies from 2008 to 2021 in Audit, Taxation, and Financial Literacy. She achieved her Executive Master's in Business Administration from the Arthur Lok Jack Global School of Business and obtained a Bachelor of Law Degree from the University of London and obtained her legal Education Certificate from Hugh Wooding in 2013. She was also a Certified Mediator and possessed an International Bureau of Fiscal Documentation (IBFD) which is an Advanced Professional Certificate in International Taxation.

FORMER MEMBER TAX APPEAL BOARD



H.H. CHERYL PHILLIP

H.H. Ms. Cheryl Phillip assumed office on May 4th, 2021, together with H.H. Ms. Christine Sahadeo, and demitted office at the Tax Appeal Board on May 3rd, 2024. Both of their Honours were the first women to serve as Members of the Tax Appeal Board. She was a welcome breath of fresh air, having worked at the Board of Inland Revenue, attaining the post of a Commissioner. In addition to this, H.H. spent 3 years as a financial analyst at the Public Sector Finance Management Unit at the Ministry of Finance.

It is interesting to note that H.H. Phillip was part of the team for the administration of Value Added Tax when it was introduced to the government of the day by virtue of Act 3 of 1989. Her Honour attended St. Joseph's Convent, San Fernando and studied at the Emile Woolf College of Accountancy in London, England. She became a Chartered Accountant and a fellow in 2012.

At the Tax Appeal Board, H.H. Mrs. Cheryl Phillip demonstrated an aptitude for the reading and assimilation of each file to acquaint herself with the intricacies of Taxation and the Law. H.H. was always methodical in her approach to the Court and her fellow Members. Therefore, her experience in the Civil Service allowed her to develop an appreciation of the culture at the Tax Appeal Board. H.H. made the trek from Sangre Grande to the Tax Appeal Board daily and preferred to work at the office despite post-COVID-19 restrictions. Her amiable, cordial, and erudite nature will always be a hallmark of her stint at the Tax Appeal Board. She never hesitated to ensure that the Office Attendant, Ms. Lorna Dookeram, got home safely, both hailing from the same place. It was in this regard, she evinced the spirit of humanity and generosity that was her trademark of her tenure at the Tax Appeal Board.



The retired Supreme Court Judge of the Judiciary of Trinidad And Tobago, Madame Justice Monica Barnes.

MADAME JUSTICE MONICA BARNES LIFE AND LEGACY OF THE SUPREME JUDGE

Madame Justice Monica Barnes began her academic journey when she attended St. Rose's Girls' School, where she won a government exhibition, and later attended Bishop's Anstey High School. After graduating, she worked in the Civil Service for ten years before leaving Trinidad for England. In 1966, she graduated from the College of Law, London, England, and from the Honourable Society of the Middle Temple, England. She was admitted to practice at the Bar of England and Wales, as well as the Bar of Trinidad and Tobago. Majoring in diplomacy, Ms. Barnes graduated from the Institute of International Relations, University of the West Indies, in 1967.

The first mark of her remarkable career started in 1978 when she was appointed Parliamentary Counsel of Trinidad and Tobago. One year later, she was appointed Senior Counsel (formerly Queen's Counsel), where she was the first woman to be appointed in Trinidad and Tobago.

In 1983, Ms. Barnes was elected Vice President of the Commonwealth Legislative Drafting Association at the Commonwealth Law Conference Hong Kong.

She was a member of the Law Reform Commission; member of the Law Revision Commission in the years 1978 – 1985. At the Tax Appeal Board, she was the first woman appointed as Chairman, serving from 1985 for a number of years.

Ms. Barnes was the only female member appointed to the Constitution Commission. The Commission terms of reference were to review the Constitution of Trinidad and Tobago and recommendation for its reform. She was later honoured by the Law of Association of Trinidad and Tobago in 2013 for her contribution to the Justice Sector over the years. When it comes to her teaching in 1994, she was a Course Director at the Hugh Wooding Law School.

The Supreme Court appointed Ms. Barnes in the years 1995 – 2000, where she retired in 2000.

Ms. Monica Barnes served on various government-appointed bodies, e.g., the Commission of the Status of Women, the Committee for the Establishment of a Family Court, the Caribbean Community (CARICOM) Company Law Task Force, the CARICOM Standard Committee; The Committee for the Re-Organization of the University of the West Indies.

Ms. Barnes was appointed as Judge alongside Mr. Kenny Mulchan Persad & Mr. Wendell Neil

Kangaloo, who both attended HUGH Wooding Law School where they graduated in their respective years and were admitted to practice as attorneys–at–law. Mr. Kenny Persad later after leaving private practice, joined the country's Judicial and Legal service to be appointed immediately as a senior magistrate. Mr. Kangaloo enjoyed an extensive private practice as an advocate at the Civil Bar, and in another year, he was appointed a member of the Gurley Committee.



Three new judges appointed

ACTING ON the advice of the Judicial and Legal Service Commission, the President of the Republic, Mr Noor Hassanali, has appointed three new Judges to the High Court Bench with effect from 1st February, 1996. They are:

Miss Monica Barnes, SC

Miss Barnes is a member of the Honourable Society of the Middle Temple. She was called to the Bar of England and Wales in 1966 and was admitted to practice in Trinidad and Tobago in that year.

Miss Barnes has had a distinguished career in the Legal Service and was appointed Chief Parliamentary Counsel in the Ministry of Legal Affairs in November, 1978. She has been Chairman of the Tax Appeal Board since October, 1985 and now demits that office to assume as High Court Judge.

Outside of her principal career, Miss Barnes has been chairperson/member of a number of non-governmental organisations and is well known for her insightful contribution to issues affecting women in the society.

MISS MONICA BARNES, SC

Mr Kenny Mukhtan Persad

After an early career as a teacher, Mr Persad graduated from the University of the West Indies in 1975 with an LLB Honours Degree. He obtained his Legal Education Certificate from the Hugh Wooding Law School in 1975 and was admitted to practise as an Attorney-at-Law in October of that year. Mr Persad, 53, was engaged in extensive private practice at the Bar between 1975 and 1989, appearing at all the various levels of the Courts in the country. Responding to an invitation from the Judicial and Legal Service Commission, Mr Persad, left private practice in 1989 and joined the country's Judicial and Legal Service being appointed immediately as a Senior Magistrate.

Since November, 1991, Mr Persad has been responsible for adjudicating principally in the criminal jurisdiction of the Magistrates' Court and, latterly, has been dealing with serious criminal offences involving drugs, arms, ammunition and armed robbery. That experience Mr Persad now brings to the assumption of office as a High Court Judge.

Mr Wendell Neil Kangaloo

Mr Kangaloo, 39, was educated at Presentation College, San Fernando and won an Additional National Scholarship from that institution in 1975. He then proceeded to the University of Toronto where he read for and obtained a B.A. (Hons) Degree in Economics in 1979. In 1982, he graduated from the University of the West Indies with an LL.B (First Class Hons) following which he pursued his professional training at the Hugh Wooding Law School. He was admitted to practise as an Attorney-at-Law in October, 1984.

Since then, Mr Kangaloo has enjoyed an extensive private practice as an advocate at the Civil Bar. In May 1992, he was appointed a member of the Gurley Committee which was charged with the investigation of delays in the judicial system and its report was submitted to Cabinet within one month.

Mr Kangaloo's appointment to the Bench reflects the stated objective of the Judicial and Legal Service Commission to attract to judicial office experienced and talented members of the practising Bar.



Legal and Human Rights:
Monica Barnes

First woman in Trinidad and Tobago to be admitted to the Inner Bar and made a Senior Counsel.

Special Welcome for Ms. Monica Barnes.

The Judicial and Legal Services Commission (JLSC) has four (4) qualities that they often looked for in judge. These qualities are "Integrity, Ability, Temperament and Experience". (Bastide)

The comment was made by Chief Justice, who was also Chairman of JLSC during the special welcoming ceremony for Madame Justice Monica Barnes at the Port of Spain First Civil Court.
The Chief Justice, while speaking to a packed court said he felt that Barnes had fulfilled these qualities. He also stated that his only regret was that the appointment was long in coming.

Attorney Stephanie Daly, who spoke on behalf on the law association where Frank Solomon was absent. She stated that the association appreciated that it had been consulted before the appointments were made.

Attorney Stephanie Daly also spoke about Justices Barnes' contribution to the legal profession, her activities in the Law Commission and her interests in social issue.

Justice Barnes responded by thanking everyone and said she appreciated the good words. She also suggested that her appointment was indeed long in coming, but she noted that the wait was not in vain especially since she gained valuable experience while waiting.

BARNES TO SPEAK ON ‘UNIVERSAL SISTERHOOD’

At Hilton Pool Terrace, about 200 local and foreign women often met at 3:45 p.m. on certain days to hear Industrial Court Judge Monica Barnes speak on “Universal Sisterhood”. The event is hosted by Interclub and (a grouping of 11 women’s service clubs and groups) in recognition of International Women’s Day. It consisted of women lighting candles and meditating for World Peace and Peace in Trinidad and Tobago. Interclub was formed in 1988 and included membership of two of the oldest women’s service groups:

- 61-year-old Canadian Women’s Club.
- 52-year-old Syrian/Lebanese Women’s Association.

Every year, the club raised thousands of dollars for donation to charitable organizations and needy persons in Trinidad and Tobago. Around this time, Interclub focused on helping Riaz and Namdaye Shah to complete a two-bedroom in Longdenville. The couple were both visually impaired and were married 7 years. They had their first child in January of that year.

FORMER STAFF MEMBERS

We salute all the former members of the staff of the Tax Appeal Board, whose contributes greatly assisted the Board in achieving its goals and functions.

We thank you all.



Following her marriage, **Mrs. Matthews** embarked on a new chapter of her life in South Carolina, USA, where her husband pursued further studies. Her professional journey was one of dedication and excellence, with roles at esteemed institutions such as Carib Brewery, the Ministry of Fisheries, and most notably, the Tax Appeal Board, previously located at the Hall of Justice, where she would leave an indelible mark.

Her love for animals, especially dogs, was profound and unwavering. She nurtured them with the same care and devotion that she showed to those around her. Mrs. Matthews also found joy in the simple pleasures of life, such as sewing and cooking, activities that reflected her creativity and warmth.

During the Board's relocation from the Hall of Justice, Marilyn's strength and encouragement uplifted her colleagues, embodying the spirit of unity and perseverance. Her legacy is one of quiet leadership, unwavering dedication, and a heart full of compassion.

Mrs. Marilyn Matthews will be remembered not only for her professional accomplishments but for the altruistic, loyalty, and love she shared so generously. Her memory lives on in the hearts of all who had the privilege of knowing her. She assisted with the preparation of the court lists, liaised with the Honourable Chairman for the dispatch and preparation of his correspondence, and maintained and updated his files.

FORMER STAFF MEMBERS

MS. CASSANDRA GIBBS



Ms. Cassandra Gibbs performed the duties of Librarian II at the Tax Appeal Board. Presently, she is at the Parliament of Trinidad and Tobago, having spent approximately 3 years at the Tax Appeal Board. Ms. Gibbs was a qualified Information Library Specialist and prided herself on disseminating an array of information, reference, research, redaction, and management of workflow by Library Assistants.

The Strategic Goals developed by her predecessor enabled her to undertake significant steps to complete the next stage in the development of the Tax Appeal Board Library. The outcome of this was to fully integrate the Library with the provision of information services for both staff and external stakeholders of the organisation. She sought to implement the objectives enunciated in the Strategic Plan to establish the Tax Appeal Board as a premier Library.

She oversaw the Decisia Database and assisted attorneys and the Court with their enquiries in relation to taxation.

Ms. Gibbs attended the Woodbrook Government Secondary School between the years 1990 - 1995 and went to do her Advanced levels at Tranquillity Government Secondary. In 2005 – 2006, she obtained her certificate in Public Administration from the University of the West Indies. Subsequently, she obtained her BSc in Information and Library Studies from Aberystwyth University from 2009 to 2012.

In 2016, Ms. Gibbs achieved her certificate in Universal Decimal Classification at the Robert Gordon University. Ms. Gibbs was a Librarian at the Ministry of Foreign and CARICOM Affairs in 2015 before coming to the Tax Appeal Board. Prior to this date, she served as Librarian I at the Educational Library Division in NALIS. She also was a Librarian at the Russell Latapy Secondary School and a Library Assistant II at Queen's Royal College.

FORMER STAFF MEMBERS



Ms. Nurse worked at the Ministry of Agriculture, Land and Fisheries, Ms. Norva Nurse - Acting Clerk Stenographer II, and was promoted to Clerk Stenographer IV. Ms. Norva Nurse assumed duties on October 10, 2017, and was the past secretary of the Honourable Chairman of the Tax Appeal Board.

She previously worked at the Meteorological Office, Ministry of Public Utilities. Her experience there has served her in good stead in terms of her job specifications at the Tax Appeal Board.

Ms. Norva Nurse left the Tax Appeal Board on 24 November, 2024, and has to on the Ministry of Foreign and Caricom Affairs as Executive Secretary.

FORMER STAFF MEMBERS



Mr. Dushant Persad Maraj has been the Registrar of the Tax Appeal Board since 2007. As a recipient of a Commonwealth Scholarship, he was allowed to undertake a postgraduate degree (L.L.M.) in Petroleum Law and Policy at the University of Dundee, Scotland. In his earlier years, he worked in a private practice with his family. Mr. Persad gained wide experience in every facet of law.

As the Registrar for Tax Appeal Board, his management style was unique, but he got the job done. Encounters with him were always unforgettable experiences. Mr. Persad Maraj cared about each staff member in his own way. He would often encourage staff to pursue higher education, no matter what, and would always ask for frequent updates. You could not let him know you were feeling under the weather; he would even drive you to the hospital or a doctor. His love for children was shown by having toys in his office, ensuring they always had snacks and a juice box, and making the time to have conversations. Each holiday is celebrated with food and good conversations; this has become a long-standing tradition of TAB. Christmas time was extra special because each staff member's child was given a present. He officially retired earlier this year, leaving the office of the Registrar vacant. The staff of TAB also wishes him the best in his future endeavours.

Upon his retirement, his replacement was announced. Ms. Nazahah Khan is a young, vibrant, and knowledgeable woman who brings a wealth of experience. As she forges TAB's path into the future with fresh ideas and a feminine touch, we, the staff at TAB, wish her all the best and let her know she has the staff's support.

FORMER STAFF MEMBERS

MR. KEITH JOSEPH



A friendly face, welcoming all new staff members and ensuring you are assigned a parking space (even though it was not his job description. **Mr. Joseph**, as he was fondly referred to, was Tax Appeal Board's, Information Infrastructure Specialist and for many years, the only Information Technology officer within the organization.

With over 20 years of service at Board, he has seen it all, pioneering the evolution from physical court to virtual hearings. He was instrumental in setting up the technology and equipment used by the court and other members of staff.

As the Board looked for its new home, Mr. Joseph was the de facto Facilities Manager, ensuring the new space remained OSHA-compliant and took on the day-to-day responsibilities of ensuring that the premises was on impeccable conditions, ensuring the safety and comfort of all members of staff, despite this function not being a formal part of his job.

Mr. Joseph was also the pioneer and key personnel as the Board like many other organizations made drastic changes in light of the pandemic. His contributes are endless.

As Mr. Joseph transitions to new ventures, the Board wishes him all the very best! He will be missed.

FORMER STAFF MEMBERS



Marcia Sonia Headley, affectionately known to many of us as **Ms. Headley**, served as the Acting Administrative Assistant at the Tax Appeal Board and was a valued member of our team from 2010. She was a very down-to-earth, easy-going person who was understanding, approachable, and accommodating. Ms. Headley had a way of making people feel comfortable in her presence. She was always willing to listen and was often a trusted and supportive ear for staff whenever they needed someone to talk to.

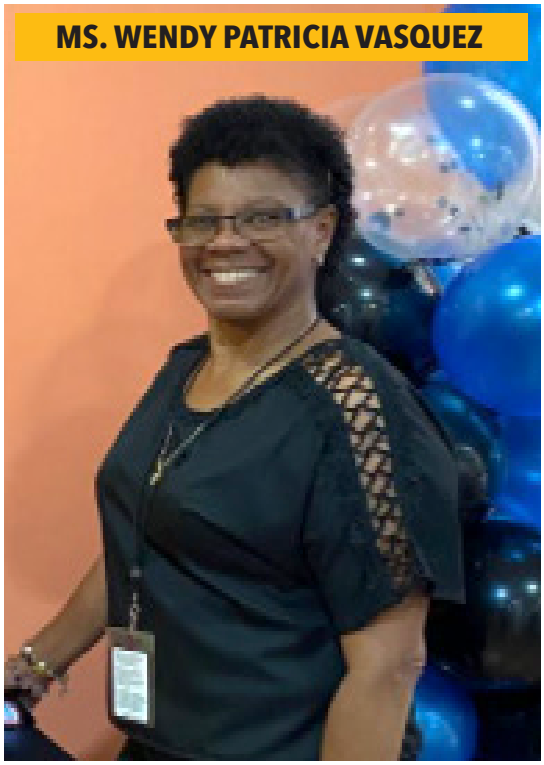
Despite facing her own personal challenges, including health challenges, she continued to show strength, compassion, and concern for those around her. Her presence contributed to making the work environment not only comfortable but also interesting and enjoyable.

Ms. Headley dedicated many years of service to the Tax Appeal Board, and during that time she built meaningful relationships and created memories that will remain with her colleagues. Although she has moved on from the Tax Appeal Board to take up duties at the **Office of the Prime Minister**, her departure does not diminish the mark she has left on our institution.

We will always remember Ms. Headley for her long and dedicated service, her warm personality, her willingness to listen, and the genuine care she showed to the staff.

Ms. Headley, we thank you for your service, your friendship, and the many memories you have given us. You will always remain a cherished part of the Tax Appeal Board family.

FORMER STAFF MEMBERS



Wendy Patricia Vazquez will always be remembered as a truly special member of our Tax Appeal Board family. She was a humble, nurturing, and beautiful person, both inside and out.

Wendy blended effortlessly with the staff and brought a warmth and joy that made her presence unforgettable. She was exceptionally crafty and talented, and she took great pride in decorating our office. Whether it was a birthday, Christmas, a special occasion, or simply a reason to celebrate, Wendy was always ready to lend her creativity and helping hands.

Her gifts were never just gifts—they were thoughtful and meaningful, reflecting the love and care she had for those around her. Many of us hold fond memories of Wendy and the kindness she showed us.

When cancer entered her life, Wendy faced it with remarkable courage. For four years, she battled like a true warrior, yet even throughout her journey, she never lost her beautiful spirit, her charm, or her ability to bring warmth to those around her.

Sadly, on **17 January 2026**, Wendy succumbed to her illness.

Though she is no longer with us, the memories she created, the love she shared, and the beauty she brought into our workplace will remain in our hearts. Wendy was more than a member of our janitorial staff — **she was a valued friend, a cherished colleague, and part of our Tax Appeal Board family.**

May her beautiful soul rest in eternal peace.

APPENDIX

STRATEGIC PLAN

Chapter 1

A mandate was established by previous administrations to ensure all Government institutions have proper corporate governance structures, thereby promoting transparency and accountability. All organizations were obligated to develop and implement a strategic plan so as to facilitate this process. The Tax Appeal Board is no exception, and the necessary research and evaluation have been undertaken over an extended period to determine where the Tax Appeal Board was, where it is now, and where it wants to go in the future. The problems have been identified, and the strategic planning process was conducted with the view of formulating a strategic plan for a five-year period effective from 2020 to 2025.

A strategic plan has to be understood in the context of the fundamental changes which are taking place in the external environment, it must not be seen as a plan to address all issues which have occurred or are likely to occur but instead a plan which can give a sense of direction for the future. In the execution of the plan, Management will have to review its proposals and targets from time to time and take the necessary action where appropriate. The plan comprehensively deals with the following:

- Organisational Structure
- Management and Administration
- Finance and Accounting
- Physical Structure
- Human Resource Development
- Information Technology
- Training and Development
- Security
- Marketing and Public Relations
- Auditing

THE ORGANIZATION

The Tax Appeal Board of Trinidad and Tobago is a Superior Court of Record established in 1966 by Act of Parliament, Chap.4:50 of the Laws of Trinidad and Tobago. It exercises national jurisdiction throughout the twin-island State.

As a Superior Court of Record, it determines the procedure to be followed in an appeal in accordance with its Act and Rules and issues Practice Directions from time to time. The Court consists of a Chairman who enjoys the status, terms and conditions of a Puisne Judge of the Supreme Court of Judicature and who is assisted normally by 3 full-time Members appointed by His Excellency the President of the Republic. Such Members are appointed based on their knowledge of or experience in law, commerce, finance, industry, accountancy, taxation, or the valuation of property.

The Court deals with a wide variety of issues on appeal from various administrative bodies in respect of both direct and indirect taxes as well as antidumping appeals and other related matters such as land and building taxes, petroleum taxes and appeals pursuant to various pieces of legislation, including the Financial Institutions Act and the Tourism Development Act.

Appeals are initiated in writing on a specified form known as a notice of appeal and which normally requires the State authority to file a statement of case in response, accompanied by all relevant documents which informed the decision-making process. The Appellant may exercise a right of reply. Hearings may involve either oral submissions, including tendering viva voce or written evidence on oath, as well as written submissions. The Court may render a ruling or judgement either orally or in

writing. Appeals lie only on a point of law by case stated to the Court of Appeal and ultimately to the Judicial Committee of the Privy Council.

Litigants may represent themselves or appear by an attorney. Corporations are required to be represented by an attorney.

The Tax Appeal Board is comprised of three major divisions:

- Administrative
- Judicial
- Accounting

It must be noted that the Tax Appeal Board, while being a Superior Court of record is an independent institution. The Ministry of the Attorney General however, assists the Tax Appeal Board with the routing of its Notes for Cabinet.

Chapter 2
STRATEGIC PLAN EXERCISE RATIONALE

The Tax Appeal Board, which has been in existence since 1966, is well respected among taxpayers and within the business community of Trinidad and Tobago. However, in recent years, due to unfortunate circumstances such as accommodation, management issues and budgetary issues have constrained the optimum performance of the Tax Appeal Board. These are some of the main reasons for the development of this strategic plan, which serve as a framework for decisions or for securing support/approval, to provide a basis for more detailed planning, to explain the business to others in order to inform, motivate & involve staff and stakeholder with respect to the growth and development of the Tax Appeal Board, to assist benchmarking and performance monitoring of the Board and its staff members and to stimulate change in the right direction.

The **Mission, Vision and Values** should be reformulated so as to be more representative of the organization's mandate, future activities and deliberations. The suggestive re-formulation includes:

- Teamwork
  It recognizes and values individual contributions as it works together towards achieving its common goal.
- Quality Service
  It consistently delivers a high standard of service in all aspects of its operations.
- Dignity
  It recognizes and respects the diversity of each other and the clients it serves.

Chapter 3
STRATEGIC PLAN EXERCISE METHODOLOGY

In the process of developing the strategic plan, various avenues were looked at and studied meticulously. The background and functioning of the Tax Appeal Board of Trinidad and Tobago were researched, dating back from 1966 until the time in which the development of this strategic plan. Various questions arose and were sought to be answered thoroughly, throughout the development of this plan. The organizational structure was reviewed, and which initiated the need for conducting thorough interviews with staff members, the Registrar, Board Members including the Honourable Chairman. This systematically led to the conducting of interviews with most of the Tax Appeal Board Stakeholders, including the Honourable Minister of Finance. Using this wide array of

data gathered during the course of these interviews over a 6-month period, SWOT Analysis and Action plan were developed.

Chapter 4

SWOT ANALYSIS

STRENGTHS

- Professional, competent, loyal, efficient and dedicated staff at all levels of the organization.
- Services are provided with emphasis on quality comparable with private or external sources.
- Tax Appeal Board is flexible, adapting to the needs of the people it serves.
- Valuing diversity. Our staff is drawn from persons of almost all walks of life.

WEAKNESS

Physical Accommodation - The bureaucracy surrounding the acquisition of adequate accommodation is its greatest challenge. The Board has outgrown its office spaces and efforts to acquire alternative accommodation are thwarted by prolonged decision-making processes by those who make the decisions. This has caused the Board to lose many opportunities to rent and/or purchase suitable properties. The present organizational structure needs to be restructured. Changes to its structure requires amendments to its governing legislation - this process has been and continues to be arduous.

OPPORTUNITITES

The Tax Appeal Board, like other organizations, is affected by Governmental policy. Political decisions may also affect amendments to legislation, policies and procedures, and ultimately the timely delivery of services to our external and internal stakeholders. An implication for the organization arising from the political environment is the acquisition of accommodation so that decentralization can be a reality. Despite persistent requests for additional accommodation and relocation of some of the available accommodation, the organization is still operating out of rented accommodation. This may be in part due to the bureaucracy which results in the loss of opportunities to acquire premises in a timely manner. Globalization and borderless states are now being rethought given the onset of post Covid-19. Events both within and outside the country affect the decisions made by the government which in turn could affect the operations of the organization. Adequate compensation for all categories of staff is important.

An online filing system can be introduced.

In recent times there has been an increased public demand for tax services as individuals have become more aware of their rights and the manner in which the law affects almost every aspect of modern living. The Tax Appeal Board must position itself to adapt to the challenge of changes in legal education as new areas of specialisation develop and new client groups and models of practice have emerged within recent times. Therefore, there is need for urgent reforms to be undertaken to widen the scope of services rendered by the Board.

THREATS

There is a chance staff may be fall short of skill sets and expertise as demanded by TAB for specific skills rise and there are no employees to meet the demand of expertise required.

Monetary allocations to the TAB, have been decreased over the years due to the economic peril the country has seen recently and also due to the recent pandemic. This means it is unlikely that new staff will be hired to fulfil the demand for the skillsets required, which will prevent organisational growth from occurring at a pace that is requested and up to standard by staff at the organization.

Chapter 5

GOALS

- Improve Organizational Effectiveness
- Digital Transformation of Tax Appeal Board
- Development of human resources at Tax Appeal Board
- Improve TAB culture and communication
- Provide information services to support the decision-making process of the court and\ its stakeholders
- A permanent home for Tax Appeal Board
- Review of Tax Appeal Board Act Chap. 4:50
- Create synergies with external organisations
- Positive Corporate reputation and image of the Tax Appeal Board
- Improve systems for accountability and transparency

STRATEGIES

The following strategies are to achieve GOAL 1:

Improve Organizational Effectiveness

- Conduct needs analysis of all systems and functions to see where there is need for additional human and capital resources.
- Engage Public Management Consulting Division (PMCD) to create a new organizational structure
- Pursue creation of new positions of the Tax Appeal Board establishment.
- Re–designate already created contract positions.
- Pursue initiatives to ensure an optimal functioning court.
- Enhance systems which create health and safety in the workplace in a post–pandemic environment.
- Contemporary publishing of the Trinidad and Tobago Tax Cases law report and Promoting the TTTC Subscription Database will generate revenue for the Tax Appeal Board and is a measure of the organisation's competency and effectiveness.

The following strategies are to achieve GOAL 2:

Digital Transformation of the Tax Appeal Board

Develop a comprehensive wireless networking system

- Create a digital repository of the Board's judgements
- Establishment of Video Conferencing Facilities
- Setting up of a Document Management System
- Upgrade of the Tax Appeal Courtroom
- Establishment of an Information Technology Unit
- Develop and implement a records management system.

The following strategies are to achieve GOAL 3:

Development of human resources at Tax Appeal Board

- Establish and educate staff on the policies of the TAB
- Set reasonable goals for the year to avoid overburdening
- Distribute tasks amongst staff according to their expertise to aid with development.

The following strategies are to achieve GOAL 4:

Improve the Tax Appeal Board's Culture and communication

- Performance management systems revised and implemented.
- Provide opportunities for coaching, mentoring and training.
- Pursue initiatives that promote work-life balance.
- Identify strategies that can be implemented to increase worker engagement.
- Promote a system of reward and recognition.
- Foster opportunities for internship and other On-The-Job training initiatives.

The following strategies are to achieve GOAL 5:

Provide information services to support the decision-making process of the court and its stakeholders

- Develop an excellent collection of well organised information resources.
- Maintain accessibility of Trinidad and Tobago Tax Cases Database.
- Provide excellent research assistance by well-trained, competent library professionals.
- Implement services to manage the preservation of TAB records.
- Collaborate externally to enhance cooperation among law libraries.
- Enhance marketing of TAB information resources.

The following strategies are to achieve GOAL 6:

A permanent home for Tax Appeal Board

- Lobby the Property and Real Estate Services Division (PRESD) of the Ministry of Public Administration and Digital Transformation in pursuit of a permanent, purpose-built accommodation for the Board.
- Advocate through the Ministry of the Attorney General for support.

The following strategies are to achieve GOAL 7:

Review of Tax Appeal Board Act Chap. 4:50

- The Chairman of the Tax Appeal Board has lobbied for the support of the Attorney General" in other word change gained to lobbied
- The Office of the Chief Parliamentary Counsel is engaged in the amendments to the current Act.
- Communication channels are used to advocate for review of the Act to be fast-tracked.

The following strategies are to achieve GOAL 8:

Create synergies with external organizations

- Create a Superior Court Association of Trinidad and Tobago.
- Liaise with regional and international courts to share expertise.
- Develop linkages with law schools to showcase the Court and its work.
- Work with other mediation agencies to share expertise.
- Promote opportunities for discussion of tax law and its intersects learning through conferences.

The following strategies are to achieve GOAL 9:

Positive Corporate reputation and image of the Tax Appeal Board

- Enhance website to demonstrate our vision, mission and values.
- Utilize marketing and public relations tactics to create a positive image of the TAB.
- Engage LinkedIn and Facebook to reach professional and general audiences, respectively.

- Develop a unique corporate brand for the Tax Appeal Board, incorporating the use of logos, content creation, etc.

The following strategies are to achieve GOAL 10:

Improve systems for accountability and transparency

- Develop a comprehensive Tax Appeal Board policy manual.
- Enhance the system for inventory management.
- Ensure that revenue generation processes are in tandem with government policy.
- Improve systems for the evaluation of the TAB performance at the organizational level.
- Develop systems for proper procurement procedures.

Chapter 6

CRITICAL SUCCESS FACTORS

COOPERATION

Cooperation of the internal and external bodies with the Tax Appeal Board to follow the strategic plan.

FUNDING

Obtaining more resources from the Ministry of Finance to fund projects.

These would have far reaching consequences for its core values namely:

- Confidentiality
- Integrity
- Team-work
- Quality of service
- Dignity

It is within this context that one has to appreciate the importance and significance of a strategic plan for the Tax Appeal Board for a five (5) year period.

In our research, evaluation and analysis, we have reviewed issues and challenges facing the Tax Appeal Board with a view of formulating action plans over the next five years which will enhance the Board's ability to function at an optimum level efficiently and effectively. Like everything else, if the Board as well as the Government wants an organization which is second to none locally, regionally and internationally there is definitely a cost. The cost must be viewed in the context of value added to the Board, its members, employees, stakeholders, and clients, interactions with local, regional and international organizations involved in the pursuit of tax administration, development and decisions.

LEADERSHIP

Management being consistent with their role and their determination to make changes within the organization.

Chapter 7

CONCLUSION

The Tax Appeal Board is facing many challenges which include:

- Organizational Structure
- Management and Administration
- Finance and Accounting
- Physical Structure
- Human Resource Development
- Information Technology
- Training and Development
- Security
- Marketing and Public Relations
- Auditing

The impact of these would negatively affect its:

- Philosophy
- Vision
- Mission
- Goals and Objectives



CONSOLIDATED PRACTICE DIRECTIONS



TAX APPEAL BOARD
CONSOLIDATED PRACTICE DIRECTIONS

Date of Consolidated Version: 29 September 2026

Purpose of Consolidation

This Consolidated Version brings together the Practice Directions issued by the Tax Appeal Board and reformats them for consistency of presentation and ease of reference. The Practice Directions are listed in reverse chronological order according to their respective dates of issue. The consolidation is intended to provide a single, accessible reference to the Practice Directions applicable to proceedings before the Tax Appeal Board. The consolidation does not alter the substantive effect of any Practice Direction.

CONSOLIDATED PRACTICE DIRECTIONS

Issue Date of Practice Direction	Practice Direction & Title	Purpose and Scope of Application
18 September 2026	**Appendix 1 - Practice Direction on Electronic Orders and Documents**	To provide for the more expeditious and efficient issue and electronic service of orders, directions, notices, decisions, judgments and other documents through technology; to establish requirements for electronic addresses and service; and to provide for electronic signatures, alternative service and exemptions from electronic service. It applies to all proceedings before the Tax Appeal Board, Attorneys-at-Law, parties acting in person, and communications issued by or on behalf of the Board.
30 April 2024	**Appendix 2 - E-FILING OF COURT DOCUMENTS**	To require documents filed with the Court, including the statutory bundle, exhibits, and other accompanying documents to affidavit evidence or witness statements, to be filed in soft copy in both Word and PDF formats, facilitating the hearing of matters before the Court in keeping with modern civil practice. Applies to all documents filed with the Court, including documents connected with applications and appeals and any supplemental bundle or other documents for which the Court grants permission to file. The Direction supplements, rather than replaces, the earlier 2018 filing direction and does not remove the legal requirement to file hard copies under the Tax Appeal Board Act and Rules.
30 April 2024	**Appendix 3 - ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS**	To provide a procedure where parties seek a deferral of an appeal pending determination of another appeal involving a common or similar point of fact and/or law, and to require the parties to identify the issue or point of law by which they will be guided or agree to be bound. Applies where the Court directs parties to identify an issue or point of law in a specified appeal from which guidance is anticipated or by which parties agree to be bound. It addresses disagreements about the identified issue and provides for statements in the form of Appendix A, without prejudice to rights of appeal.
21 May 2021	**Appendix 4 - TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS**	To maintain the functions of the Tax Appeal Board during the May–July 2021 public emergency period while minimizing risk to Court users and staff, by continuing online facilities, extending the period for filing documents, maintaining Registry operations, and providing a process for matters to be deemed fit for hearing. Applies at the Tax Appeal Board during the specified period from Monday 24 May 2021 to Monday 5 July 2021 inclusive. It supplements previous directions on the subject matter and governs the specified period.
15 December 2020	**Appendix 5 - Practice Direction — Signing of Documents and Authorities**	To identify persons signing documents by requiring names to be printed in block letters, including where replica signatures are used electronically or mechanically; and to provide for authorities supporting written or oral submissions to be highlighted where possible and submitted in full in hard and soft copy. Effective 1st January 2021.

Tax Appeal Board — Consolidated Practice Directions Page 1

Issue Date of Practice Direction	Practice Direction & Title	Purpose and Scope of Application
30 July 2020	**Appendix 6 - Practice Direction — Filing of Affidavit Evidence and Witness Statements**	To standardise the information appearing in the top right-hand corner of affidavit evidence and witness statements filed before the Tax Appeal Board, including the maker/deponent, nature of document, filing party, and date. It also provides for a specimen and took effect on 1st September 2020.
15 July 2020	**Appendix 7 - Practice Direction — Protocols for Online Hearings**	To facilitate online hearings before the Tax Appeal Board. The protocols apply to mention and report matters, applications for adjournments, extensions of time and uncontested hearings unless the Court determines otherwise, and set out the request procedure, platform, contact, conduct, security/in-camera requirements and related hearing arrangements.
17 June 2020	**Appendix 8 - Practice Direction on COVID-19 Virus Safety Protocols**	To establish safety protocols for staff, visitors, the environment of the Tax Appeal Board, and general directives common to those categories, in order to ensure that the welfare, safety and health of Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines. The Direction takes effect from 22 June 2020.
17 March 2020	**Appendix 9 - Practice Direction on COVID-19 Virus Emergency Directions**	To protect the health and safety of Court staff and members of the public during the COVID-19 pandemic; reduce the number of persons entering courthouses; and ensure that Court staff and facilities are as safe as possible. It provides temporary directions concerning time, hearings, attendance, screening, and persons affected by COVID-19 during the specified period.
27 September 2019	**Appendix 10 - Practice Direction on Filing of Statutory Bundles of Documents Pursuant to Section 7(6) of the Tax Appeal Board Act Chap. 4:50**	To prescribe requirements for statutory bundles, including certification, pagination, indexing, binding, format and presentation, bundle labels, and sanctions for non-compliance, pursuant to the Tax Appeal Board Act, Rules and the inherent jurisdiction of the Tax Appeal Board.
1 May 2018	**Appendix 11 - Practice Direction on Submission of Pleadings and Written Applications in Soft Copy**	To regulate the submission of pleadings and written applications filed with the Court Registry in soft copy, including Notices of Appeal, Statements of Case, Answers to Statements of Case, affidavit evidence or witness statements, written submissions and amendments. It also provides for the formats in which soft-copy documents are to be submitted and for Registry review for consistency and compliance.
9 June 2009	**Appendix 12 - Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal**	To provide for the consideration of an application for an order in terms of an agreement between the parties to an appeal. The application is to be in writing and must provide the particulars necessary for the Court to record the final position of the parties and bring the appeal to closure.
9 June 2009	**Appendix 13 - Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From**	To ensure compliance with section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules by requiring copies of all documents relevant to the decision appealed from to be certified, with the certification exhibited at the front of the bundle and included in the index.

Consolidation note: The sequential Practice Direction numbers have been removed from the consolidated presentation. Original issue dates are retained. Where the supplied source does not state an issue date, this is expressly identified rather than inferred.

Tax Appeal Board — Consolidated Practice Directions Page 2

Appendix 1 - Practice Direction on Electronic Orders and Documents

Practice Direction on Electronic Orders and Documents

Issue date: 18 September 2026

Purpose and Scope of Application

To provide for the more expeditious and efficient issue and electronic service of orders, directions, notices, decisions, judgments and other documents through technology; to establish requirements for electronic addresses and service; and to provide for electronic signatures, alternative service and exemptions from electronic service. It applies to all proceedings before the Tax Appeal Board, Attorneys-at-Law, parties acting in person, and communications issued by or on behalf of the Board. Source Practice Direction – Reformatted for Consolidation Practice Direction on Electronic Orders and Documents 2026

Citation, Commencement and Application

Citation: This Practice Direction may be cited as the Tax Appeal Board Practice Direction on Electronic Orders and Documents 2026. Commencement: This Practice Direction shall come into effect on 18 September 2026. Application: This Practice Direction applies to all proceedings filed before the Tax Appeal Board; all Attorneys-at-Law appearing before the Board; all parties acting in person; and all orders, directions, notices, decisions, judgments and other communications issued by or on behalf of the Board.

Duty to Provide Electronic Addresses for Service

Provision of Email Address: Every Attorney-at-Law and/or party acting in person shall provide a primary email address and, where available, a secondary email address, identifying which is primary and secondary. Each party is responsible for the accuracy of the email addresses forming part of the contact information on filed documents and shall include appropriate telephonic and residential and/or business contact information. Address for Service: The email addresses provided shall constitute the party's address in order of priority for electronic service unless the Board orders otherwise. Change of Email Address: A party shall notify the Court Registry of any change by filing and serving the prescribed Notice of Change of Email Address. Service remains valid if sent to the most recent email address provided to the Board. Register of Email Addresses: The Court Registry shall maintain a register of email addresses filed for service. Duty to Monitor Email: Attorneys-at-Law and parties acting in person shall regularly monitor the email address, maintain sufficient mailbox capacity and take reasonable steps to prevent Board communications from being diverted to spam or junk folders. Undelivered Communications and Other Means of Service: Where an electronic communication is returned undelivered, the Registry may resend it to a secondary email address, contact the party to verify the address, or direct service by another means in accordance with the Tax Appeal Board Act.

Service of Electronic Orders

Electronic Service: Unless otherwise directed by the Board, orders, directions, decisions, judgments and notices may be served electronically by the Court Registry. Method of Service: Electronic service may be effected by emailing a PDF copy, providing a secure electronic link, uploading the order to a Board-approved electronic portal, or using another electronic means approved by the Board. Electronic Signature: An electronically transmitted order may bear an authorised electronic signature, electronic endorsement of the Court Registry, or other Board-approved authentication. An electronically signed order has the same force and effect as an original signed order. A physical signed and delivered order, notice, decision, judgment or direction is not invalidated by this Practice Direction. Time of Service: Unless the contrary is proven, service by email is deemed effected on the day of transmission if sent before 4:00 p.m. on a business day, or on the next business day if sent after 4:00 p.m. or on a non-business day. Time for Transmission: The Court Registry shall endeavour to transmit orders and directions within a reasonable time from the order being perfected or issued.

Format of Email Communications

Subject Line: Emails serving an order, direction, decision, judgment or notice shall identify the Tax Appeal Board service of order designation (or similar designation prescribed by the Registry), the appeal number, and a short description of the document served. Contents of Email: Unless otherwise directed, the email body shall identify the appeal number, names of the parties, document being served, date of the order, and any applicable compliance date. Size of Attachments: Where documents exceed the maximum electronic transmission limit established by the Board, they shall be transmitted in separate numbered emails or by secure electronic link.

Exemption from Electronic Service

Application for Exemption: An Attorney-at-Law or party acting in person requiring delivery by a means other than electronic service shall apply to the Board for an exemption using the prescribed form. Alternative Service: Where an exemption is granted, the Board may direct service by post, personal delivery, facsimile transmission, or another method it considers appropriate. Completion of Alternative Service: Where service is effected by post, service is deemed complete seven days after posting unless the Board directs otherwise.

Default and Miscellaneous Provisions

Certified Copies: A party requiring a certified copy of an electronically issued order shall apply to the Court Registry by letter addressed to the Registrar, providing sufficient information to identify the document. Failure of the Court Registry to Comply: Failure by the Board or Court Registry to comply with a provision does not invalidate a notice, direction, order, decision, judgment or proceeding unless the Board otherwise directs. Overriding Power: The Board retains discretion to direct service by any method that is just, proportionate and consistent with the efficient determination of appeals.

Dated this 29th day of September, 2026.

Appendix 2 - E-FILING OF COURT DOCUMENTS

E-FILING OF COURT DOCUMENTS

Issue date: 30 April 2024

Purpose and Scope of Application

To require documents filed with the Court, including the statutory bundle, exhibits, and other accompanying documents to affidavit evidence or witness statements, to be filed in soft copy in both Word and PDF formats, facilitating the hearing of matters before the Court in keeping with modern civil practice. Applies to all documents filed with the Court, including documents connected with applications and appeals and any supplemental bundle or other documents for which the Court grants permission to file. The Direction supplements, rather than replaces, the earlier 2018 filing direction and does not remove the legal requirement to file hard copies under the Tax Appeal Board Act and Rules. Pursuant to Section 6(13) of the Tax Appeal Board Act, Chapter 4:50, and the powers vested in the Honourable Chairman to determine procedure and the inherent jurisdiction of the Tax Appeal Board as a Superior Court of Record, this Practice Direction is issued. The Court identified the need for documents filed in hard copy also to be filed in soft copy to facilitate the hearing of matters and appeals. All documents filed with the Court, including the statutory bundle of documents, exhibits, and other accompanying documents to affidavit evidence or witness statements, are to be filed in soft copy in both Word and PDF formats. This Direction supplements the earlier Practice Direction issued in 2018 and does not replace it. The Direction does not supplant or replace the legal requirement for parties to file hard copies of all documents connected with business before the Court under the Tax Appeal Board Act and Rules, Chapter 4:50. It applies to applications granted by the Court to file any supplemental bundle of documents or any other documents. The source document states that it comes into force on 1 June 2024.

Appendix 3 - ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS

ISSUES TO BE BOUND OR GUIDED BY OTHER APPEALS

Issue date: 30 April 2024

Purpose and Scope of Application

To provide a procedure where parties seek a deferral of an appeal pending determination of another appeal involving a common or similar point of fact and/or law, and to require the parties to identify the issue or point of law by which they will be guided or agree to be bound. Applies where the Court directs parties to identify an issue or point of law in a specified appeal from which guidance is anticipated or by which parties agree to be bound. It addresses disagreements about the identified issue and provides for statements in the form of Appendix A, without prejudice to rights of appeal. The parties may seek a deferral of a hearing pending determination of a particular appeal based on a common or similar point of fact and/or law arising in another appeal. The parties may not clearly identify the issue or point of law in the related appeal, or may have differing views as to the extent to which the appeal may bear on other appeals. When directed by the Court, parties are to file a statement identifying the issue or point of law by which they will be guided or agree to be bound in a specified appeal or appeals. If the parties disagree as to the issue or point of law in the identified appeal from which guidance is anticipated, each party may file a separate statement. A statement is to follow the format attached as Appendix A, which may be modified or adapted as necessary and forms part of the Direction. A statement is without prejudice to the right of appeal pursuant to the Tax Appeal Board Act and Rules, Chapter 4:50, of the substantive decision(s) identified. Appendix A requires the file number, substantive case(s), identified issue(s), cases to follow the outcome, date, signature, and name in block letters of the attorney, party representative, or litigant in person. The source document states that it comes into force with effect from 1 June 2024.

Appendix 4 - TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS

TAX APPEAL BOARD (COURT OPERATIONS) COVID-19 DIRECTIONS

Issue date: 21 May 2021

Purpose and Scope of Application

To maintain the functions of the Tax Appeal Board during the May–July 2021 public emergency period while minimizing risk to Court users and staff, by continuing online facilities, extending the period for filing documents, maintaining Registry operations, and providing a process for matters to be deemed fit for hearing. Applies at the Tax Appeal Board during the specified period from Monday 24 May 2021 to Monday 5 July 2021 inclusive. It supplements previous directions on the subject matter and governs the specified period. The Court recognized the need for social distancing, sanitisation, handwashing, facial masking, stay-at-home measures, and adherence to Ministry of Health protocols. The Tax Appeal Board was deemed an Essential Service by Legal Notice No. 142 issued on 16 May 2021, Regulation 10. The Direction sought to minimize risk through continued implementation of online facilities and to extend the period through which documents were to be filed. It took account of the high incidence of COVID-19 infections and mortalities in May 2021, the State of Emergency proclaimed by Legal Notice No. 141 on 15 May 2021, public-health regulations and policies, and the safety, health and wellbeing of Court personnel, attorneys, Court users, and members of the public. For the specified period, the Direction provides that it supplements previous Practice Directions on the subject matter and governs that period. For submissions or other court-related documents required by previous order of the Court, time was extended to Monday 5 July 2021. The Registry was to remain open during the specified period unless otherwise indicated. Documents could be emailed electronically to txab@gov.tt, but hard copies were to be filed immediately after the specified period unless otherwise directed. The Court could, on its own motion, deem a matter fit for hearing during the specified period. A party to an intended or actual application, appeal, or other hearing could apply to have a matter deemed fit for hearing. The application was to be made in writing to the Registrar in accordance with Rule 5 of the Tax Appeal Board Rules and accompanied by an affidavit setting out the facts and reasons; it could be emailed to txab@gov.tt.

Appendix 5 - Practice Direction — Signing of Documents and Authorities

Practice Direction — Signing of Documents and Authorities

Issue date: 15 December 2020

Purpose and Scope of Application

To identify persons signing documents by requiring names to be printed in block letters, including where replica signatures are used electronically or mechanically; and to provide for authorities supporting written or oral submissions to be highlighted where possible and submitted in full in hard and soft copy. Effective 1st January 2021. In accordance with the powers vested in the Office of Chairman by the Tax Appeal Board Act, Chap.4:50, Section 6(13), to give directions for the hearing of appeals before the Tax Appeal Board, the following directions are hereby issued:

1. All persons filing a document with the Court who are required to sign their name should also print their name below the signature in block letters. Where a replica signature is printed

electronically or by other mechanical means on any document, the name of the person whose signature is printed must also be printed so that the person may be identified.

2. All authorities furnished to the Court in support of written or oral submissions, particularly statute and case law should, where possible, be highlighted in yellow with the relevant passages or parts relied upon and these should be submitted in their entirety in hard and soft copy.

3. These directions take effect from 1st January 2021.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — 15th December 2020

Issue date: 21 May 2021

Appendix 6 - Practice Direction — Filing of Affidavit Evidence and Witness Statements

Practice Direction — Filing of Affidavit Evidence and Witness Statements

Issue date: 30 July 2020

Purpose and Scope of Application

To standardise the information appearing in the top right-hand corner of affidavit evidence and witness statements filed before the Tax Appeal Board, including the maker/deponent, nature of document, filing party, and date. It also provides for a specimen and took effect on 1st September 2020. In accordance with the powers vested in the Office of Chairman by the Tax Appeal Board Act, Chap.4:50, Section 6(13), to give directions for the hearing of appeals before the Tax Appeal Board, the following directions are hereby given:

FILING OF AFFIDAVIT EVIDENCE AND WITNESS STATMENTS

1. All affidavit evidence or witness statements being filed before the Tax Appeal Board are to contain the information specified below in the top right hand corner of the document:

(i) The name of the maker or deponent;

(ii) The nature of the document;

(iii) If more than one document is being filed by the maker or deponent, sequential numbers should be specified;

(iv) On whose behalf the document is filed;

(v) The date of the document.

2. A specimen of what is required is attached to these directions as Appendix A.

3. These directions take effect from 1st September 2020.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — 30th July 2020

APPENDIX A — SPECIMEN

"John Smith Affidavit No.2 Filed on behalf of the Respondent 1st September 2020"

Appendix 7 - Practice Direction — Protocols for Online Hearings

Practice Direction — Protocols for Online Hearings

Issue date: 15 July 2020

Purpose and Scope of Application

To facilitate online hearings before the Tax Appeal Board. The protocols apply to mention and report matters, applications for adjournments, extensions of time and uncontested hearings unless the Court determines otherwise, and set out the request procedure, platform, contact, conduct, security/in-camera requirements and related hearing arrangements. TAX APPEAL BOARD — SUPERIOR COURT OF RECORD — #27, FREDERICK STREET, PORT-OF-SPAIN, TRINIDAD, WEST INDIES. EMAIL: txab@gov.tt — TELEPHONE CONTACT: (868) 623-1330 — www.taxappealboard.gov.tt

PROTOCOLS FOR ONLINE HEARINGS

(1) The incidence of the COVID-19 pandemic has changed the way of doing business. It is therefore imperative that the Tax Appeal Board aligns its operations to incorporate online hearings in accordance with previously issued Practice Directions Nos. 5 and 6 dated 17th April 2020 and 18th June 2020 respectively. These protocols are intended to facilitate online hearings by attorneys and other stakeholders to ensure the sanctity of the conduct of certain categories of matters before the Court. (2) These protocols shall apply to online hearings for mention and report matters, applications for adjournments, extensions of time or uncontested hearings unless the Court determines otherwise. (3) If an online hearing of an appeal is desired, attorneys representing both Parties and a litigant in person together with the Respondent's representative are required to make a joint request to the Registrar of the Tax Appeal Board. This request shall be sent in writing, by letter or email, at least two (2) clear days before the hearing of the matter, accompanied by Parties' reason(s) for the request for the online hearing. Please note that, if the request is sent by email, such email must be received before 4.00 p.m. at the Tax Appeal Board on the day preceding the two (2) clear days. (4) The Court will consider the joint application and inform the Parties in writing or by email via the Registrar as to whether the request will be granted. (5) All such requests should be addressed to the Registrar at the Tax Appeal Board, #27, Frederick Street, Port of Spain or emailed to the above address which is txab@gov.tt (6) The Court may also, of its own volition, suggest that a hearing be held online. Such a suggestion may be made during the course of an oral hearing or by email via the Registrar, but will only be so ordered with the consent of both Parties and their designated representatives. If made during the course of a hearing, such consent may be given orally. If such a suggestion is made in writing from the Court, the Parties must confirm their agreement thereto by letter or by email within two (2) clear days of the date the suggestion was made. (7) If a matter is listed for an online hearing, the Court will email log-in details to the Parties at least two clear days before the hearing. (8) Zoom will be the Court's video conferencing platform. The Parties are encouraged to utilize the following link to become familiar with this online tool https://zoom.us/about/ (9) It is critical that the parties supply their contact information which will include their email addresses, office phone numbers and mobile phone numbers. Parties are encouraged to use their mobile phones to ensure that they could be easily contacted by the Court in the event of connectivity issues. (10) It is imperative that all Parties log on at least fifteen minutes before the hearing to ensure that the Court is able to resolve any issues that may affect the online hearing of the matter. The Parties are reminded that it is important to test their sound and video settings before the hearing of the appeal. If any issues arise, the Parties can contact the Court by email at txab@gov.tt or by telephone at 623-1330, 624-3038 or 627-3314 (11) During the hearing Parties must be cognizant of the following:

a. To remain within view of their camera

b. Only persons who are involved in the matter must be in the room, bearing in mind that all proceedings at the Tax Appeal Board must be held in camera in accordance with Section 8

(1) of the Tax Appeal Board Act, Chap. 4:50

c. Parties will only be permitted to remove themselves from the camera's view or leave the hearing while it is in progress with leave of the Court

d. They must conduct themselves in a manner appropriate to the decorum of a Court

e. Dress appropriately in a manner befitting an attorney at law or suitable to a Court environment

f. Parties' microphones will be automatically muted at the start of a meeting. If a participant wishes to address the Court that person must indicate his/her wish to so do by using the "Raise Hand" icon

g. Parties are not permitted to record or to duplicate the meeting in any form

h. The orders made by the Tax Appeal Board during the remote hearings will be drawn up by the Registrar.

This measure will take effect from the 15th July 2020 and continue thereafter unless otherwise advised.

HH Judge Anthony D.J. Gafoor — Hon. Chairman — Tax Appeal Board — 15th July 2020

Appendix 8 - Practice Direction on COVID-19 Virus Safety Protocols

Practice Direction on COVID-19 Virus Safety Protocols

Issue date: 17 June 2020

Purpose and Scope of Application

To establish safety protocols for staff, visitors, the environment of the Tax Appeal Board, and general directives common to those categories, in order to ensure that the welfare, safety and health of Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines. The Direction takes effect from 22 June 2020. Pursuant to Sections 6 (7) and 6 (13) of the Tax Appeal Board Act Chap. 4:50 with reference to the powers vested in the Honourable Chairman and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued. The pandemic of 2020 has resulted in a significant adjustment in the operations of the Tax Appeal Board. As a result, safety protocols have been developed for four specific categories: staff; visitors; the environment of the Tax Appeal Board; and general directives which are common to the first three. These protocols are appended to this Practice Direction. Given that the operations of the Tax Appeal Court are critical to the good governance of Trinidad and Tobago as a judicial department of State, this Practice Direction is issued in order to ensure that the welfare, safety and health of all Court users are maintained and secured in the most practicable and feasible manner in keeping with Ministry of Health guidelines as issued and updated from time to time. This Practice Direction will take effect from the 22nd June 2020.

Appendix 9 - Practice Direction on COVID-19 Virus Emergency Directions

Practice Direction on COVID-19 Virus Emergency Directions

Issue date: 17 March 2020

Purpose and Scope of Application

To protect the health and safety of Court staff and members of the public during the COVID-19 pandemic; reduce the number of persons entering courthouses; and ensure that Court staff and facilities are as safe as possible. It provides temporary directions concerning time, hearings, attendance, screening, and persons affected by COVID-19 during the specified period. Pursuant to Section 6(7) of the Tax Appeal Board Act Chap. 4:50 with reference to the powers vested in the Honourable Chairman and in the exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued. In response to the Corona virus (COVID-19) pandemic in the Republic of Trinidad and Tobago, this Practice Direction is issued to protect the health and safety of Court staff and members of the public who interact with the Court. Whereas the Tax Appeal Board is desirous of—(a) reducing the number of persons entering the nation's courthouses; and (b) ensuring that the Court's staff and physical facilities are rendered as safe as possible for persons physically attending the building which is located at 27 Frederick Street, Port of Spain. The following measures are to be implemented with immediate effect from today, Tuesday March 17, 2020 to Friday April 17, 2020 inclusive, at the Tax Appeal Board ('the specified period').

1. With respect to all directions or deadlines which have been the subject of previous orders issued by the Court or not specifically addressed in this Practice Direction, time will be extended to April 20, 2020.

2. In accordance with Rule 4 of the Tax Appeal Board Rules Chapter 4:50, the Court's Registry will remain open during the specified period unless otherwise indicated.

3. On its own motion, the Court may deem a matter to be fit for hearing during the specified period save for closure during the Easter break as set out in Rule 4.

4. Any party to an action or to an intended action may apply to the Court to have a matter deemed fit for hearing during the specified period.

5. An application under paragraph 4 hereof shall be made in writing to the Registrar of the Tax Appeal Court in accordance with Rule 5 of the Tax Appeal Board Rules and must be accompanied by an affidavit setting out the facts and reasons which make the matter fit for hearing during the specified period.

6. In the interest of public health and safety and in order to maintain the appropriate social distancing, attendance at the Court's facilities should be limited to attorneys, parties, and necessary witnesses if so permitted in accordance with paragraphs 3 and 4 hereof.

7. The Court may establish screening procedures and health and safety protocols for entry into the Court building. Persons may be denied entry into the Court building if they display

symptoms related to Covid-19.

8. Anyone with legitimate Court business who is carrying Covid-19, is caring for someone who is so infected or in a high-risk category as stated by the Ministry of Health, is advised as follows: (a) to remain at home and (b) to request an adjournment via e-mail to the Registrar of the Tax Appeal Board.

Practice Direction on Filing of Statutory Bundles of Documents Pursuant to Section 7(6) of the Tax Appeal Board Act Chap. 4:50

Issue date: 27 September 2019

Purpose and Scope of Application

To prescribe requirements for statutory bundles, including certification, pagination, indexing, binding, format and presentation, bundle labels, and sanctions for non-compliance, pursuant to the Tax Appeal Board Act, Rules and the inherent jurisdiction of the Tax Appeal Board. In accordance with the powers vested in the Honourable Chairman by virtue of Section 6(13) of the Tax Appeal Board Act whereby the Presiding Member may, subject to the Tax Appeal Board Act and Rules Chap. 4:50 and the Income Tax Act Chap. 75:01 determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a superior court of record, the following Practice Direction is hereby issued:

1. Certification — Each bundle shall contain a certificate from the appropriate officer acting on behalf of the Respondent which verifies that the bundle contains copies of all relevant documents to the decision appealed from.

2. Pagination — (a) Each bundle must be paginated with each and every page being numbered individually and consecutively; and (b) Page numbers must be inserted in bold at the bottom right hand corner of each page and in a form that can clearly distinguished from any pagination on the page.

3. Index — (a) An index must be included at the front of each bundle with a listing of each document and the corresponding page reference. Each document should be identified briefly but accurately. There shall be no generic labelling of documents such as "Other Documents presented" or "Miscellaneous Documents" or any similar classification; (b) Where the bundle consists of more than one volume, a full index of all the documents must be included in the first volume and an index included in each volume to the documents in that volume.

4. Binding — (a) Each bundle must be bound together in a manner sufficiently sturdy to withstand repeated use; and (b) Where each bundle consists of more than 300 pages, it must be contained in more than one volume with the number of the volume clearly marked.

5. Format and presentation — (a) Where possible, the documents in the bundle should be on legal-size paper (8.5 x14); (b) All documents should be placed in the bundle to ensure that the text can be read from left to right and a margin of 1.5 inches left blank nearest the left edge of each page; (c) Unless there is good reason, no more than one copy of any document should be included; (d) Where any marking or writing in colour on a document is significant, the document must be copied in colour or marked up correctly in colour; (e) Documents which are not easily legible should be transcribed and the transcription marked and placed next to the document transcribed; (f) Any photographs or survey plans must be clearly copied; (g) Documents in a foreign language should be translated and the translation marked and placed next to the translated document. The translation should be agreed or, if it cannot be agreed, each party's proposed translation should be included; (h) Different sections of the bundle may be separated by dividers so long as these are clearly indexed; and (i) Where there are affidavits containing exhibits among the documents in the bundle, the exhibits should be separately identified.

6. Bundle Labels — (a) The bundle must be clearly identified, on the spine and on the front cover, with the name of the case and the Tax Appeal Board's reference; and (b) Where the bundle consists of more than one volume, each volume must be numbered on the spine, the front cover and the inside of the front cover.

7. Sanctions for non-compliance — If a Respondent fails to comply with these directions without a good explanation, the appeal will be at risk of being allowed for failure to so comply.

Appendix 11 - Practice Direction on Submission of Pleadings and Written Applications in Soft Copy

Practice Direction on Submission of Pleadings and Written Applications in Soft Copy

Issue date: 1 May 2018

Purpose and Scope of Application

To regulate the submission of pleadings and written applications filed with the Court Registry in soft copy, including Notices of Appeal, Statements of Case, Answers to Statements of Case, affidavit evidence or witness statements, written submissions and amendments. It also provides for the formats in which soft-copy documents are to be submitted and for Registry review for consistency and compliance. BEFORE THE TAX APPEAL BOARD (Superior Court of Record, Chap 4 50) In accordance with the powers vested in the Honourable Chairman as Presiding Member of the Court by virtue of Section 6(13) of the Tax Appeal Board Act, whereby the Presiding Member may, subject to the Tax Appeal Board Act, the Tax Appeal Board Rules Chap.4:50 and the Income Tax Act. Chap.75:01 determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction is hereby issued:

1. All pleadings and written applications filed with the Court Registry, including Notices of Appeal, Statements of Case, Answers to the Statement of Case, Affidavit evidence or witness

statements and all written submissions including any amendments thereto filed in accordance with the Tax Appeal Board Act and the Tax Appeal Board Rules. Civil Proceedings Rules 1998 as amended, directions of the Court and/or any other pertinent Act and Rules are also to be submitted in soft copy to the address specified from time to time by the Court and/or Registrar on the same date that the hard copy documents are filed with the Court Registry.

2. Any statutory bundle of documents, exhibits or other accompanying documents to such affidavit evidence or witness statements are not required to be submitted in soft copy.

3. The soft copy documents should be submitted in both PDF and Word formats.

4. The Court Registry shall review any soft copy document submitted for consistency and compliance with the Tax Appeal Board Act and the Tax Appeal Board Rules and this Practice

Direction and/or any other pertinent rules or directions pursuant to which such documents referred to above are filed. A document so submitted that does not meet these requirements may be returned for correction to ensure consistency and compliance.

5. This Practice Direction will come into force on 1 May 2018.

HH Anthony D.J. Gafoor — Honourable Chairman — Tax Appeal Board — 1 May 2018

Appendix 12 - Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal

Practice Direction on Application for an Order in Terms of an Agreement Between the Parties to an Appeal

Issue date: 9 June 2009

Purpose and Scope of Application

To provide for the consideration of an application for an order in terms of an agreement between the parties to an appeal. The application is to be in writing and must provide the particulars necessary for the Court to record the final position of the parties and bring the appeal to closure.

SUBJECT — APPLICATION FOR AN ORDER IN TERMS OF AN AGREEMENT BETWEEN THE PARTIES TO AN APPEAL

Practice - Determination of Procedure to be followed in an Appeal-Applications for an order in terms of an Agreement between the Parties-Tax Appeal Board Act, Section 6(13) Tax Appeal Board Rules, Rule 5.

PRACTICE DIRECTION

In order to provide for the consideration of an Application for an order in terms of an agreement between the parties to an appeal, the Chairman of the Tax Appeal Board, pursuant to Section 6(7) and 6(13) of the Tax Appeal Board Act, hereby issues the following direction for the guidance of the parties to an appeal.

1. This Practice Direction takes effect from the date of issue.

2. An application to settle an appeal by way of an agreement between the parties is to be in writing in conformity with Rule 5 of the Tax Appeal Board Rules.

3. The application must include in respect of each year of income; or in respect each VAT period; or in respect of such other specific period according to the specific law involved the

following:

(i) full particulars of the proposed variation of the liability of the appellant which is the subject of the appeal;

(ii) the final outcome of the variation on the liability of the appellant; and

(iii) any other relevant particulars which will assist the Court to record the final position of the parties, and to bring the appeal to closure.

4. This practice direction replaces any previous directions by this Court on the subject.

HH Anthony DJ Gafoor — Chairman — Tax Appeal Board — 9 June 2009

Appendix 13 - Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From

Practice Direction on Filing by the Respondent of Copies of All Documents Relevant to the Decision Appealed From

Issue date: 9 June 2009

Purpose and Scope of Application

To ensure compliance with section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules by requiring copies of all documents relevant to the decision appealed from to be certified, with the certification exhibited at the front of the bundle and included in the index.

SUBJECT — FILING BY THE RESPONDENT OF COPIES OF ALL DOCUMENTS RELEVANT TO THE DECISION APPEALED FROM

Practice - Determination of Procedure to be followed in an Appeal-Filing of all documents relevant to the decision appealed from-Tax Appeal Board Act. Section 7(6)- Tax Appeal Board Rules, Rule 25(1).

PRACTICE DIRECTION

In order to ensure compliance with the statutory requirements of Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules, the Chairman of the Tax Appeal Board, in accordance with Section 6(7) and 6(13) of the Tax Appeal Board Act, hereby issues the following directions for the guidance of the parties to an appeal.

1. This Practice Direction takes effect from the date of issue.

2. Copies of all documents relevant to the decision appealed from in accordance with Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules are to be

certified as being in conformity with the aforementioned provisions.

3. Such certification is to be exhibited at the front of the bundle after the index to the bundle and must be included in the index.

4. The certificate is to be in the following form:

"I, the undersigned (Respondent) do hereby certify that the attached pages are copies of all documents relevant to the decision appealed from in compliance with Section 7(6) of the Tax Appeal Board Act and Rule 25(1) of the Tax Appeal Board Rules in respect of the following Appeal:- "No _____ Between A. B Appellant and X. Y. Respondent Respondent Date"

HH Anthony DJ Gafoor — Chairman — Tax Appeal Board — 9 June 2009

CONTACT INFORMATION

Our readers may wish to note particulars of communication with the Tax Appeal Board.

- Phone: 868-624-3038
- Phone: 868-627-3314
- Phone: 868-623-1016
- Phone: 868-623-1330
- Fax: 868-624-4972

- Email: txab@gov.tt and taxboard@gov.tt
- Website: https://taxappealboard.gov.tt
- Postal Address: A.A. Laquis Building, 27 Frederick Street, Port of Spain
- Administrative Offices: *Same as Postal Address Above*
- Tax Appeal Court: A.A. Laquis Building, Level 1, 27 Frederick Street, Port of Spain