

THE TAX APPEAL BOARD

2012-2019

50TH

ANNIVERSARY



THE TAX APPEAL BOARD
of the Republic of Trinidad and Tobago

ANNUAL REPORT

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1.0 CHAIRMAN'S INTRODUCTION

It brings me immense pleasure and honour to preside over the Tax Appeal Board (Superior Court of Record) on the 53rd anniversary of its operations. The Tax Appeal Board Act Chapter. 4.50 came into being on January 01, 1966. In retrospect, we view the great strides that brought us to this juncture. We reflect on the tasks at hand and look forward with great hope and resolve to the future challenges which the Court may encounter.

During the past 53 years, it is only fitting that we acknowledge the collective contributions of our previous Chairs, Judges, and Public Servants who contributed to the evolution of the Court. Moreover, we anticipate the need to improve existing structures and strive to deliver a quality service, irrespective of our financial constraints to our stakeholders.

For the Law Terms spanning 2012-2019, the Tax Appeal Board delivered a total of One Hundred and Eight (108 decisions). Ninety-three (93) of those related to disputes between various taxpayers and the Board of Inland Revenue and fifteen (15) related to disputes between various importers and the Comptroller of Customs and Excise. Case stated requests were made by the respective parties in seventeen (17) of these matters which therefore signify that only 15.5% of the decisions of the Tax Appeal Board were appealed during this period.

The output of the Court during these years has contributed to the tax jurisprudence within the local and regional context with a number of these more recent decisions

being cited regularly in parties' submissions.

The issues which have been considered by the Court and reflected in the case law include topical aspects of revenue law such as: -

- a. The issue of payment arising in the context of the imposition of withholding tax;
- b. The concept of beneficial ownership in the context of double tax treaties and anti-avoidance legislation;
- c. The principles of procedural fairness to be exercised by the Board of Inland Revenue at the audit and objections stages of the dispute process;
- d. The relevance of accountancy evidence in the determination of taxation matters;
- e. The computation of the tax base of an asset for the purposes of claiming the wear and tear allowance, in an income year in which the initial allowance has also been claimed; and
- f. Factors to consider in distinguishing an employee from an independent contractor in the context of a PAYE dispute;

The Tax Appeal Court has of course had to grapple over the past few years with some weighty issues and very high quality submissions from Attorneys arising in many of the above instances which provide only a sample of the broad canvass of cases considered and decided by the Court. The workload of the Board has also been increasing as can be seen from the statistics provided later in this Report.

The Court has sought throughout our fifty three years of service, to exemplify equitable governance, productivity, transparency and accountability in all aspects of our operations which in turn impacts positively to the overall development of our economy but also to ensure that there is a level playing field between the

taxpayer and the taxing authorities.

I therefore commend this Report to all and hope that it provides a useful overview of the Court's work over the past seven (7) years.

Respectfully,

HH Judge Anthony D.J. Gafoor

Hon. Chairman

1.1 Opening Remarks of HH Judge Anthony D.J. Gafoor on the Occasion of the Ceremonial First Sitting of the Tax Appeal Board of the Law Term 2019-2020

Introductory Remarks

I welcome you all to this ceremonial first sitting of the Court for the 2019-2020 Law Term. Some five (5) years have elapsed since we have had the privilege of addressing the national community and you, our stakeholders, on what had become a regular fixture in the national court calendar. This enabled us to touch on some of the real human issues which have occurred during the past law term in an area that is of concern to everyone. Regrettably, we have been unable to hold this ceremony owing to the lack of funds which has even seen us having to forego hosting a ceremony to mark our 50th Anniversary some three (3) years ago in 2016. Indeed, we came very close to almost having to dispense with this sitting! However much

such ceremonies may prove to be challenging in the current economic climate, I maintain that it is critical that this judicial institution must continue to give an account of its stewardship particularly as it is funded by the taxpayers of this country whom we serve. I mention at the outset that fuller particulars will be available in our current annual report which will be available in due course.

I have always maintained that tax is an area that touches and concerns us all as we are all taxpayers though we may not all have business before our sister courts. Nothing illustrates this gap more vividly than a gentleman who turned up to do his own case before us a few years ago. When judgment was given, he asked for permission to say a few words. During that time, he informed us that he felt that, from the time he walked through the door that he would get justice. The fact that he won the case I am sure had some part to play in this! But it was the fact that he took the time to acknowledge that he felt that he was treated fairly which really resonated positively.

In fact this reminded me of the remarks made by one of our leading Senior Counsel at the special ceremony to honour the retirement from office of our longest serving Member, HH Judge Burke. As learned Senior Counsel remarked then, one always had a sense that, whatever the outcome of the case, it was always felt that one had a fair hearing before this Court. It is to that tradition and expectation that I address these remarks as much as to keep the faith and that is reposed in us as a Superior Court of Record and part of the national judicial framework of this country.

Global Tax Environment

The global tax environment has required courts such as this to be ever more vigilant and to educate ourselves as to the most recent developments. Such developments have focused on the US *Foreign Account Tax Compliance Act 2016*

(FATCA) enacted domestically through the *Tax Information Exchange Agreement (USA) Act 2017*¹. Compliance requires the Board of Inland Revenue to provide information on the activities of US-connected entities having a presence in this jurisdiction so as to minimize the scope for tax evasion and money laundering.

The *Base Erosion Profit Sharing Inclusive Framework* (BEPS) is an OECD/G20 initiative involving some one hundred and thirty (130) countries which seeks to minimize tax avoidance by taxing multinationals more heavily. This includes some of the household names which operate or are well-known in this country and is intended to impact on developing countries' higher reliance on corporate income tax which means they suffer from BEPS disproportionately. The list of member states includes Trinidad and Tobago. Members of the Framework work on an equal footing to tackle tax avoidance, to improve the coherence of international tax rules, and to ensure a more transparent tax environment through the use of fifteen (15) actions consisting of both domestic and international instruments.²

In respect of Double Tax Treaties, a critical area for this country in terms of mutual cooperation over the assessment and collection of revenue, Trinidad and Tobago has some seventeen (17) double tax treaties with many of the more economically powerful countries such as the USA; Canada; various Members of the EU (including the UK which will transcend Brexit as it is a separate agreement); and most of the BRICS (Brazil, China and India) to name a few. A number of recent cases before this court have required us to examine the provisions of these bilateral treaties as well as the CARICOM Double Tax Treaty 1994 (which encompasses Antigua and Barbuda; Belize; Grenada; Jamaica; St. Kitts and Nevis; St. Lucia; and St. Vincent and the Grenadines).

¹ Act. No.4 of 2017

² OECD, Background Brief-Inclusive Framework on BEPS 2017

This in itself illustrates the extent to which all tax jurisdictions have to be mindful of the growing connectivity among jurisdictions dealing with common issues as well as the internationalization and cross-border impact of tax law.

In this regard, the growing use of soft law in the form of the OECD Commentaries³ are well recognized as a useful basis upon which to interpret many of the standard provisions which populate such treaties when different rates of tax between Trinidad and Tobago and the other jurisdiction in question apply so as to avoid a double charge to tax.

A.7 of the 2010 Commentaries underscores the point that “the principal purpose of double taxation conventions is to promote, by eliminating international double taxation, exchanges of goods and services, and the movement of capital and persons. It is also a purpose of tax conventions to prevent tax avoidance and evasion.”⁴ The free movement of goods and services and capital as well as persons within the CARICOM area is also of course an objective of the *Revised Treaty of Chaguaramas 2001* (RTC) and we anticipate that the Court may in due course have to give greater consideration to A.214 of the RTC which requires domestic courts to make a reference directly to the Caribbean Court of Justice (CCJ) if necessary to give judgment.

Taxpayer Rights and Human Rights

In more recent times, we have seen the quest by the government of the day to introduce measures to increase the collection of revenue. These have centred upon the application of a levy of 7% on online purchases of goods and services through the Internet from retail companies resident overseas, that are not subject to taxation

³ OECD, Commentaries On The Articles Of The Model Tax Convention

⁴ See also the OECD Model Tax Convention on Income and Capital 2017.

in Trinidad and Tobago;⁵ property tax which is expected to be introduced this year but actually harkens back to 2009 when the Court is empowered to deal with such matters⁶ as the successor legislation to the Land and Building Taxes regime.

More recently the *Valuation of Land (Amendment) Act 2018* amendments has placed responsibility for the valuation of property under a newly created inferior tribunal, the Valuation Tribunal, from whose decisions appeals lie to the High Court; and the proposed Trinidad and Tobago Revenue Authority to facilitate the assessment and collection of direct and indirect taxes as well as customs and excise duty as well as the administration and enforcement of the revenue laws and which will be headed by a Director-General who replaces the previous heads of the BIR and the Customs and Excise Divisions of the Ministry of Finance.⁷

Where is the court in all of this? Some experts maintain that, in tax policy, “Judicial branch involvement is tangential, emerging only to administer dispute resolution, but court decisions can and have had a decisive impact on taxes.”⁸ Whilst we acknowledge that policy decisions are matters for the government of the day, sight must not be lost of the fact that this judicial body has been entrusted with exclusive responsibility for dealing with appeals against the review of assessments which involve both individual and corporate taxpayers and thus we are directly involved in the determination of such matters. Indeed, this was the case with the regime which preceded the property tax governing land and building taxes and which fell under the Tax Appeal Board.

Whilst we note the emphasis on the collection of tax, it is timely to remind those involved in such processes of the need for fairness and objectivity in such matters.

⁵ Trinidad and Tobago Guardian, 10th April 2016.

⁶ Property Tax Act 2009, Section 29 as amended by the Property Tax (Amendment) Act 2018, Section 15.

⁷ Trinidad and Tobago Revenue Authority Bill 2018.

⁸ Michael Thom, *Tax Politics and Policy*. Routledge. 2017.

Of growing importance has been the connection between human rights and taxpayers' rights. The US National Taxpayer Advocate, which is a government-funded office protecting taxpayers' rights maintains that "If we do not make taxpayer rights the linchpin of our tax system, as our Bill of Rights is the linchpin of our constitutional democracy, we lose our heart and soul. This is what taxpayer rights are about — protecting them not only recognizes the taxpayer's human condition but also reminds us of our own humanity."⁹ The *Declaration on Taxpayers' Human Rights* has emphasised both that "a fair, equitable and legitimate taxation scheme is of paramount importance to the protection of human rights and national development"¹⁰ as well as the right pertaining to the presumption of honesty on the part of the taxpayer.¹¹ The Declaration further stressed that "In the settlement of tax disputes between taxpayers and the government, tax collections should be based upon evidence and follow the principle of reasoning and the rules of experience."¹²

In some jurisdictions, such matters have been the subject of soft law such as taxpayers' charters and statements of practice which may give some comfort as to how the law may be applied in particular circumstances so as to protect taxpayers. South Korea for example stresses the importance of recognizing the sincerity of taxpayers. Other jurisdictions see such matters as warranting protection as any other human right so that a taxpayer who has been denied a fair hearing may seek to invoke the US *Taxpayer Bill of Rights*. Those rights include the right to be informed of the tax laws, quality service, the right to challenge an assessment and to an independent appellate process, privacy, confidentiality and finality and to a fair and just tax system.

⁹ Nina Olson, A Brave New World: The Taxpayer Experience in a Post-Sequester IRS. TAX NOTES, June 3, 2013, p.1199.

¹⁰ Declaration on Taxpayers' Human Rights 1984

¹¹ See also Canadian Declaration of Taxpayers' Rights.

¹² Ibid.

In this jurisdiction this area has not been addressed in any meaningful way. The emphasis appears to have been heavily based on seeking to penalize taxpayers by imposing penalties and interest on outstanding tax liabilities whilst neglecting the possibility of rewarding honest taxpayers, including the possibility of the State paying interest to taxpayers who are vindicated through the internal objection process or the judicial resolution of tax disputes.

This Court seeks to play its role by reviewing the processes which have taken place during audits and particularly objections when, in the latter case, the Revenue had extended the review period to resolve income and corporation tax disputes against assessment from one year to two years. For example, we have seen many instances when the year of income in question is 2008 or 2009 owing to when an audit is conducted and thus, if such matters come before this Court, there are often challenges by both parties in locating relevant witnesses or finding documents from over a decade ago leading to further delay.

The protection of taxpayers has also been the subject of research by the International Law Association Working Group on International Tax Law. Whilst some may dispute the extent to which taxpayer rights may be put on the same footing as for example civil and political rights or economic, social and cultural rights, which are the subject of international conventions,¹³ it has been increasingly recognized globally that progressive jurisdictions have been giving greater recognition to enforceable rights when taxpayers feel aggrieved by decisions of the revenue bodies.

This Court has in the past emphasized that the review of objections is a quasi-

¹³ International Covenant for Civil and Political Rights; International Covenant for Economic, Social and Cultural Rights 1966-1976.

judicial process which must be characterized by fairness. Yet we have heard several cases over the past few years when taxpayers complain that they are given insufficient information as to the basis of the assessment or determination of their objection. In the latter case, this often takes the form of a standard letter which tends to advise that there is a refusal to amend or revise the original assessment on the basis of insufficient evidence. When such matters come before us, the frequent complaint is that taxpayers are often baffled by the reasons for the assessment or determination of the objection and thus are unsure of what documents to adduce. So the end result is that sometimes voluminous bundles are produced to us many of whose documents are not always relevant to the appeal or the documents may not have been taken into account by the revenue authorities. Indeed, this is a timely occasion to remind both parties that the test for adducing such documents is that of relevance.¹⁴

One would also be hard-pressed to find much reference to the appellate process to this Court from revenue decisions on the relevant government websites. We invite the authorities to correct this anomaly since the taxpayers of this country deserve to be better informed of their right to access the independent appellate process which this Court represents and which is recognized as a fundamental human right.

Challenges Facing the Court

It is common knowledge that all courts have suffered from reduced funding over the past few years. In our case, releases of funds have primarily been given for the payment of salaries resulting in significant delay in meeting other expenditure, even for basic services such as janitorial or security services. The Estimates of Expenditure provide for a very limited budget of some \$8 million down from approximately \$10 million over the past financial year.

¹⁴ Section 7(6) of the Tax Appeal Board Act Chap.4:50

This reduction of funding in more recent times has resulted in the failure to upgrade the existing system called Judicial Enforcement Management System (JEMS) of which we were among the first national and regional courts to utilize and which had previously enabled us to track cases from the time an appeal was filed to final disposition and thus to generate meaningful statistics over the past few years. Unfortunately the lack of funds has hampered the updating of this system as well as the infrastructural hardware necessary to so do.

More recently, we have sought to consider and implement alternative systems to track cases. One such system is known as APEX pioneered by the Caribbean Court of Justice (CCJ) as a regionally-developed system which has been well utilized by the CCJ. We have also considered alternative proposals with the intention of facilitating the tracking of cases as well as e-filing of documents.¹⁵ These will be highlighted later in these remarks but this is a plea to the powers that be that this Court's IT infrastructure is badly in need of upgrading since our miniscule budget relatively speaking makes it hard to implement any meaningful modernization. This can only enure to the benefit of all and make for more expeditious hearings and delivery of decisions as it will allow us to monitor the progress of cases more effectively.

Whilst amendments may be required to the existing legislation to enable these processes to be used, there seems to be no reason why e-filing cannot be utilized alongside hard copy filing of documents as well as possibly the issue of orders and/or decisions of the court electronically provided that we can ascertain when such documents are served and received. This would undoubtedly mean that there would be less reliance on personal service by the Court or on postal service. Incidentally, in cases before the Court, the revenue authorities it seems still rely on

¹⁵ Slide presentation on case tracking system.

postal service of documents which often contributes to uncertainty when such decisions are received but from which there is a fixed time line for lodging an appeal to this court. This has been one of the main reasons why the Court is often asked to extend the time for appealing a decision.

Other challenges have centred on having a very small staff some of whom are dedicated mainly to court duties which leaves a smaller number for other functions albeit that some tasks are shared. This requires a greater team effort which we had tried to implement via the “Kaizen” series, a concept used in Japanese culture, in which leaders from various fields (not necessarily within the legal context) were invited to give a short address to staff by way of motivating them to understand and apply greater teamwork but which has also been a casualty of lack of funding. We are also concerned about the need to offer the genuine incentive of a stable working environment instead of contract employment which seem to now characterize both judicial and non-judicial bodies as a satisfied and stable staff is critical to the success of any organization.

In May 2019, in announcing a tax amnesty (which expires on 30th September 2019), the Minister of Finance expressed his view that billions of dollars were being held up at this Court as well as calling upon litigants to withdraw cases.¹⁶ This was, with respect, not an accurate statement and was most unfortunate, given that we have been working steadfastly within an extremely limited budget to deliver timely decisions when many of the bigger firms which appear before us are often far better resourced than we are.

Moreover, the Board of Inland Revenue (BIR) or, in some instances, appellants strongly objected to a two judge panel hearing cases. This also occurred at a time

¹⁶ CNC3 News Report, May 17, 2019.

when there was a delay of approximately one year in appointing a third member of the court panel (which is normally via a Cabinet recommendation to the President) and notwithstanding that a two (2) judge panel had heard a number of cases of a very significant nature including the longest case in the court's fifty-three (53) year history concerning the fairly complex matter of the interpretation of a double tax treaty.

This also coincided with the move of the Revenue and Customs and Excise Departments to new premises when the court granted several adjournments at the joint request of both parties since it was an understandably difficult time for State attorneys to prepare for court and to locate files and to liaise with their counterparts.

On the question of adjournments, we have often granted such indulgences at the request of the parties in order to facilitate discussions/negotiations between the parties under the supervision of the court. It is notable that such discussions have successfully resulted on some occasions in applications for consent orders. However, it is also a fact that there is often a flurry of activity including the exchange of documents either on the eve of a hearing resulting in applications for further adjournments or to enable the parties or revenue authorities to go through the various layers of bureaucracy which seem to be necessary for approvals to be granted. The Court has tended to grant such indulgences though it is not always apparent as to why there is such a flurry when sometimes adjournments of six (6) weeks to three (3) months or even longer are requested and why for example greater use is not apparently made of electronic communication to facilitate such exchanges.

The Court is also often visited with various requests for adjournments by one or

both parties on the eve of scheduled trials. In this regard, we have been careful to stress that such ‘informal’ applications have to be bilateral and made in court or by mutual consent as we are unable to act at the behest of just one party. Moreover that such email correspondence must always be copied to the court file so that we have the full picture of all correspondence exchanged on behalf of the Court and the parties.

Addressing the Various Challenges

Notwithstanding that the Court has faced the challenges identified, I would like to share with you what positive steps we have been taking to address such matters in the form of some vital statistics which give an idea of how the court has been grappling with its current work and also to highlight some of the more significant cases between 2012-2019. It is notable though that, when matters go on appeal, the shield of confidentiality is lost and hence the reason we are able to share with you the matters which proceeded on appeal from this court to the Court of Appeal.¹⁷

We have also introduced various practice directions including *Practice Direction No. 3* in the 2018-2019 Law Term which requires the parties to file their ‘pleadings’ and affidavit evidence electronically in additions to hard copies. This has been enormously helpful in enabling us to issue judgments and rulings in a timely manner. Unfortunately, the lack of staff and resources has hampered our ability to prepare edited transcripts of proceedings at the present time.

We now take the opportunity to issue *Practice Direction No. 4* which brings this court in line with other judicial entities in terms of the uniformity of bundles filed as well as highlighting the significant parts of decisions which parties wish to rely upon. This is intended to enable us to see more rapidly the relevant aspects of the

¹⁷ Slide presentation on court statistics

authorities used to supplement arguments before the court as well as assisting counsel to refer the court to such relevant parts of such authorities. We hope also that greater use will be made of the existing technology such as the document camera and virtual podium (which enable laptops to be connected to the court system to refer us to relevant documents). We can assure you that the court personnel are always willing to assist attorneys with this exercise so as to use the technology more effectively.

We have also established a subscription database of judgements through the initiative of our librarian which permits access to the most recent decisions of the court in coded form in compliance with Rule 20 of the *Tax Appeal Board Rules* to safeguard the anonymity of appellants. A number of packages were made available on a trial basis on request and without charge over the last law term but the take-up of the full subscription service has been slow. It is hoped that this will increase. Further particulars will be available immediately outside the courtroom after this sitting. At this juncture we also wish to share some information with you on the steps being taken to implement a system to track cases as well as the library database of cases developed by the Court.¹⁸

Our diligent librarian has also been the driving force behind our newly launched Newsletter which features, among other things, a profile of our most recent judge, HH Judge Merlin Sergeant who joined us late last year but is primarily intended to inform stakeholders of current developments in the tax world and with the Court.

We had also embarked upon publishing our judgments in hard copy form though some years have elapsed since the last volume was issued in 2011. Work had been progressing on a third volume covering in essence the third decade of the court's

¹⁸ Slide show presentation on technology

decisions but the publication of which has been greatly stymied due to lack of funding. Whilst it may be postulated that such decisions can be published online, we have also been without a website for several years. Moreover, it is important to attribute citation protocols which emanate from a published official volume of law reports. We hope to make some further progress in this regard over this law term which we trust will be supported financially by the legal and accounting professions and other interested parties as well as regionally and further afield. In the past we have been able to present such materials to important global bodies such as the Canadian Tax Foundation as well as the Administrative Appeals Tribunal and Federal Chief Justice of the High Court of Australia which have been well received.

Reform

As will readily be apparent, this institution is now fifty-three (53) years old, having started life in 1966, one year after our sister court, the Industrial Court as the third judicial entity of the post-Independence era. When we hosted a celebration to mark the 45th Anniversary of the Court in 2011, we had remarked then that it was high time to bring the court into the 21st century. The processes which were implemented in 1966 as part of a package of fiscal legislation by then Minister of Finance, later Prime Minister and President ANR Robinson, were designed to carve out of the Supreme Court a specialized body to hear and determine appeals, with the onus on the taxpayer to disprove the assessment, a not uncommon feature of such courts.

We have been knocking on the door of reform since the year 2000 when a committee was appointed by the government of the day to recommend amendments for the updating of the existing legislation. Regrettably, the proposed legislation lapsed and was ultimately not supported by this Court given that it

sought to re-brand the status of members to lay assessors (notwithstanding that the status of Member had subsisted for some 34 years) and to diminish the powers of the court.

Since then, successive governments have been approached to support our requests for reform with many of the proposed reforms centred on for example a name change of both the court and its personnel to minimize confusion between ourselves and the Revenue. I have often in fact been in receipt of correspondence intended for the Chairman, BIR, though I am not sure if the converse is true! I am, however, pleased to say that the current government has indicated that positive measures are afoot to implement much needed reform so we anxiously await further clarification on this matter including, we hope, the enhanced use of technology to facilitate court processes.

Previous court decisions have referred to us as the “Rolls Royce of a specialized tribunal” (High Court of Trinidad and Tobago per Myers, J) and as the “much respected Tax Appeal Board” (*Surratt v Attorney General of Trinidad and Tobago* (2000) Privy Council). As a Superior Court of Record, we have strenuously sought to uphold the highest ethical standards and we trust that any reforms will continue to enhance the autonomy and the positive reputation which we hope this Court enjoys notwithstanding that there is always room for improvement.

In this regard, the general public may not be aware that we operate with a skeleton staff, severely limited financial resources as already alluded to but also with little or no research assistance in terms of preparing and drafting decisions, many of which, as the Minister of Finance has alluded to, concern significant sums of money. This is all the more reason why reform and recognition of this court is long overdue and well deserved. I say this not in the context of claiming any personal

credit but on behalf of the many distinguished predecessors who have graced this establishment from former Chief Justice Kelsick onwards. It is to these distinguished legal luminaries as well as the Members of the Court over the past five (5) decades that we pay homage and respect by seeking to place the court on a more secure and stable footing in the current era and in whose erudite footsteps we seek to follow.

Closing Remarks

As we commence this new law term 2019-2020, we look forward to continuing to be of service and assistance to you our stakeholders as well as other court users and the general public as we seek your continued support and faith in us as a judicial institution. Some of the matters which I hope we will see taken forward over the current law term and beyond are:

- Reform of the *Tax Appeal Board Act and Rules* to ensure that it is truly reflective of the significance and status of this judicial institution as a superior court of record including the appropriate inclusion of the most modern rules of practice, procedure and evidence;
- Greater use of technology to enhance the delivery of judicial processes and decisions including e-filing of documents, a database of cases from 1966 to the present and the tracking of current cases;
- Publication of Volume 3 of the *Trinidad and Tobago Tax Cases* to ensure that the general public and other court users are aware of the evolving jurisprudence emanating from the court;
- Training of judges and staff by exposure to the most modern jurisprudential and managerial information in this area which is vital to the national economy. This has been greatly lacking and it is critical that we ensure that judges are exposed to the most recent thinking in the fast-moving area of

global taxation and accounting developments in order to provide the best and most up to date decisions and service possible; this would also include the hosting of retreats and guest presenters;

- Enhanced budgetary provisions to expand the range of services offered by the Court and to hire more court staff on a more permanent basis, the regularization of existing posts as well as court outreach educational programmes to schools, universities and other younger stakeholders;
- Implementation of Alternative Dispute Resolution (ADR) processes including the use of court-referred mediation and/or arbitration to resolve disputes. In this regard, the Court is a statutory mediation agency¹⁹ and should be able to offer such services as part of its range of mechanisms for resolving disputes more expeditiously. It is noteworthy that the greater use of ADR is also being contemplated at the administrative level between the revenue authorities and taxpayers.²⁰
- Preparations for hosting a tax symposium involving tax administrators, judicial officers and the various professionals involved in this field; this has been a long-cherished dream which can promote the Caribbean in a positive way given its reputation in the tax world as a well-established area for not only tax havens but for Foreign Direct Investment (FDI); this is one of the key reasons that we have enthusiastically supported international bodies such as the International Association of Tax Judges (IATJ) of which I have the privilege to be a founder member since 2010 as well as other well-recognised groups such as the International Law Association and the International Bar Association;
- Greater dialogue between the bench and other Superior Courts and the legal profession including discussions of mutual benefit to all parties. To this end, we are open to the possible formation of a Superior Courts Association to

¹⁹ Mediation Act 2004

²⁰Joint Select Committee on the Trinidad and Tobago Revenue Authority

provide a higher quality public service as well as to articulate areas of common interest to such judicial institutions. Courts such as the Tax Appeal Board have been too much of a pariah in the judicial system when clearly, in establishing this court and vesting it with the powers of the High Court, could not have been the intention of Parliament.

This may be an ambitious agenda but I believe that we as a country have the capability to promote this jurisdiction as the “Singapore of the Caribbean” in the tax world and to attract greater foreign direct investment if we use our resources wisely to modernize our legislation and to encourage foreign investors and taxpayers at large as well as the revenue authorities to believe that they will have the benefit of a fair and objective hearing before this court at all times.

The year 2020 has a special connotation associated with it as a watershed in human affairs and indeed this would be a golden opportunity to modernize our institutions, including the Tax Court, so as to allow it to claim its rightful place among other judicial institutions and to be the judicial centrepiece for enhanced development and monitoring of the national tax system and to continue to hold the balance between taxpayers’ rights to be given a fair hearing and the State’s desire to improve the legitimate collection of taxes.

As I close, perhaps this is also a timely moment to recall the words of wisdom shared by a former member of the Legislative Council of Trinidad and Tobago, Raymond Quevedo more popularly known as Atilla the Hun who, as far back as in 1937, reminded us to be ever vigilant in the conduct of our national affairs as follows:

“I wonder if it’s bobol

What they doing with taxpayers’ money at all

I wonder if it’s bobol

What they doing with taxpayers ' money at all. ”
All around the town you can hear the talk
Two hundred thousand dollars can walk
People saying it's a conspiracy
I mean the scandal in the treasury²¹

HH Judge Anthony D.J. Gafoor

Honourable Chairman

Tax Appeal Board of Trinidad and Tobago (Superior Court of Record)

27th September 2019

²¹ Raymond Quevedo, *Scandal in the Treasury*, 1937

1.2. Publication In The Business Guardian September 07, 2017

The Golden Jubilee of The Tax Appeal Board of Trinidad And Tobago (Superior Court of Record) (1966-2017): Time For Recognition And Respect Long Overdue

The Tax Appeal Board of Trinidad and Tobago, a Superior Court of Record, is fast approaching the end of its 50th Anniversary Year, having started life in 1966, approximately one year before the Industrial Court. Regrettably, it remains one of the best-kept secrets but increasingly underfunded institutions of Trinidad and Tobago in this 55th Year of Independence.

Trinidad and Tobago remain uniquely placed among Caribbean jurisdictions in terms of *having* created four very significant Superior Courts of Record which play an increasingly important role in the jurisprudential history of this country. While the Industrial Court seeks to adjudicate and conciliate industrial relations between employers and employees, the Tax Court was created with a very wide remit to determine appeals against the determination of objections to tax assessments in relation to income and corporate tax, petroleum tax, customs and excise duties, stamp duty, value added tax among others and is soon to be the arbiter of disputes in relation to the property tax, having exercised jurisdiction in relation to the predecessor land and building taxes.

Allied with more recently created courts such as the Environmental Commission (2000) and the Equal Opportunity Tribunal (2001) pertaining to environmental and discrimination matters as encompassed by their respective statutes, the four courts, in addition to the High Court and the Family Court the latter of which provides a combined mechanism for family disputes at the Magisterial and High Court levels,

establish a fairly comprehensive framework for local jurisprudence to blossom at the national, regional and international levels, given their respective mandates to determine disputes by drawing on jurisprudence from the broader family of such courts and tribunals in the common law.

Further, these courts are also established as providers of alternative dispute resolution services by virtue of being so established as statutory bodies providing such facilities under the *Mediation Act 2004*. ADR increasingly plays a vital role in resolving disputes which contributes to saving judicial and administrative time as well as the saving of costs which would otherwise be incurred by litigants seeking to resolve such disputes through pure litigation. Instead, such courts may often be able to offer a quicker and less expensive means of resolving disputes provided the administrative groundwork has been laid. This has been the case increasingly with the High Court in so far as it has benefited from two pilot projects which established that judicial institutions, in particular, could comfortably offer such services and indeed are increasingly doing so as expectations continue to grow among the populace that is becoming increasingly sensitized to the benefits of ADR and mediation in particular as a reasonable means of preserving relationships where possible but certainly also leading to a positive climate for future relations among disputants.

It is in this broader context that it is important to bear in mind that the creators of such bodies have straddled mainstream political parties, given that the Industrial Court (1965) and Tax Court (1966) were created under the two major political parties, a PNM (Peoples National Movement) regime and the Environmental Commission and Equal Opportunity Tribunal under a UNC (United National Congress)-led administration. In so far as such institutions are perceived as being increasingly relevant to the growing needs of a modern society, it remains of major

concern that such courts are to a large extent not receiving the level of attention and funding that should be attendant on them given the strategic spheres in which they operate.

It is a matter of record that, from 2006-2010, the Tax Court was unceremoniously evicted from its purpose-built premises at the Hall of Justice and spent the next five (5) years approximately literally being shifted from pillar to post as it struggled to discharge its mandate in the most oppressive of circumstances where it lacked permanent facilities and its operations remained in flux without a proper courtroom until 2010. This occurred in the midst of important developments in the global tax arena which increasingly attached importance to double tax treaties internationally and modernizing domestic tax regimes locally and regionally where only through sheer determination was the Court able to survive and to provide its services to the general public. Notable especially at this time was the daily trek of Court files, staff and judges from its warehouse premises at the AS Bryden Building, Independence Square, Port of Spain to the Industrial Court to a tiny storage room modified at the expense of the Tax Court to enable it to continue sittings in trying circumstances and then back again. It also subsequently occupied premises over a car dealership and other manifestly unsuitable bedfellows.

It is a trite but true statement that many sectors over which other sister courts preside may be called upon from time to time to adjudicate in matters pertaining to industrial relations, environmental matters, and equal opportunity grievances. However, to state the obvious, everyone is a taxpayer and thus in need of the Court's services, whether it be the individual litigant, business owner or multinational corporation operating in key spheres such as the energy sector which are critical to the prosperity of this country and indeed the wider Caribbean in so far as this country provides assistance to its neighbours and within CARICOM and

the CSME in particular as well as being part of the Caribbean Regional Negotiating Machinery in relation to Europe and other international jurisdictions.

Given this context, it remains a travesty that the Court's legislation is desperately in need of being updated to meet the expectations of the general public who may rightly have concerns about resolving their tax disputes within a reasonable time frame. One of the challenges of the present system is the fact that negotiations between the taxing authorities and taxpayers seem to take an extremely long time whereby there seems almost to be an expectation that there are few sanctions available to the Court to encourage the parties to resolve their disputes expeditiously under the current legislative regime.

This is often allied with several adjournments being sought due to the lack of readiness of the parties to proceed to trial or because there seem to be the perceptions that there should be an open-ended time frame to negotiate a settlement despite the fact that, during the objection phase in relation for example to income and corporation tax disputes, two years would already have elapsed when the parties would have been afforded through statute a reasonable time to exchange further information and to meet in order to resolve matters before an appeal is lodged with the Court.

Moreover, one of the major challenges that such Courts have is that they are entirely dependent on a Cabinet decision to advise the Office of the President on new or renewed appointments. Unlike the High Court, whose judges are appointed by the Judicial and Legal Service Commission which advises HE the President as to such appointments and thus ostensibly remaining free from control by the Executive, appointments of new members/judges to the above Superior Courts of Record remain a matter for Executive discretion for a term of 3-5 years. This lack

of tenure has been an abiding concern which successive regimes have not sought to address. Thus, courts such as the Tax Court remain entirely dependent on the Government of the day to make such appointments in a fair and transparent manner.

It is a matter of some concern as to the approach which may be adopted to such appointments given that the relevant criteria, though specified under the respective statutory regimes, are not open to scrutiny as to the fitness for appointment to such high office whereby such members/judges preside over the affairs of fellow citizens and often called upon to chart new territory in interpreting legislation and applying relevant case law. Many laypersons who are appointed to such positions without the benefit of several years of legal practice often struggle to come to terms with preparing judgments which are open to scrutiny and criticism by the Appeal Court and the Judicial Committee of the Privy Council. A mixed bench may add value where the strict rules of evidence are not followed. However, before the Tax Court, there is no significant difference with the High Court in terms of matters of practice, procedure, and evidence.

Of major concern is the lack of funding to discharge the often onerous administrative and judicial duties attendant upon such courts such as the Tax Court. In this 50th year of operations with two published volumes of law reports and a third in the train, the Court was unable to receive any funding towards marking its Golden Jubilee. No-one suggests that lavish parties and functions should be held in this so-called 'guava season' of declining energy prices. However, to not be afforded even a small financial concession to continue to mark the occasion and to sensitise the public about the Court's work especially as the tax regime continues to attract attention may give the impression that the Court is not perceived as a priority. However, its respective annual reports as well as the cases heard over the

past 50 years reveal not only its flexibility in adjudicating in cases which involve the rank and file of civil society but also the large multinational corporations whose business affairs are increasingly interlinked regionally and internationally where the amounts in dispute frequently run into the millions of dollars.

Up until 2009, the Court quite competently managed its financial affairs under the watchful eye of the Auditor General, as well as the Ministry of Finance Budgets Division and Comptroller of Accounts. However, the unfortunate decision to amalgamate its affairs together with the Environmental Commission, Public Service Appeal Board and the Industrial Court whereby it became a sub-accounting unit of its sister court whose vintage exceeded its own by all of one year remains an unfortunate occurrence which has led to the loss of financial independence to manage its own affairs whilst acknowledging at all times the imperative of accountability for the disbursement of public funds to the Public Accounts Committee of Parliament. This has resulted in numerous challenges in ensuring that the Court remains independent of state control and also that it is able to fill vacancies in tandem with the Public Services Commission in a timely manner. As a result, it struggles to keep afloat with a relatively small staff whilst at the same time fulfilling the expectations of its various stakeholders for the timely delivery of its services in discharging its mandate.

Of notable concern remains the general perception that the Court is structurally and administratively part of the Board of Inland Revenue. After some fifty (50) years of existence when it has quietly sought to carry out its work and sometimes been the target of unfair criticism, it is important, especially within the context of a small society to maintain and to be perceived as maintaining its independence if it is to win the confidence of the general public and those who have need of its services. Its move to publishing its law reports, which have a ready following

regionally and internationally and its more recent efforts to establish its own database of case law as well as maintaining links with its sister institutions locally, regionally and internationally despite the fact that its proceedings are held in camera can be perceived as evincing the Court's commitment to transparency and accountability.

Its steady and timely delivery of rulings and judgments in more recent times whilst still grappling with a small backlog stemming from the constant and frequent movement of its files and records among approximately four different venues in five (5) years should be a cause for celebration in its 50th year of operation whilst acknowledging that there is always room for improvement.

As we prepare for the forthcoming law term 2017-18, we seek always to place ourselves at the service of our beloved Republic of Trinidad and Tobago and trust that this small excursus will in some small measure contribute to a better understanding of its role and function and that the Court will receive the resources, recognition, and support that it has earned over the past fifty (50) years.

May God continue to bless us on the occasion of our 55th Year of Independence.

*H.H. Judge Anthony DJ Gafoor

Hon. Chairman

Tax Appeal Board of Trinidad and Tobago (Superior Court of Record)

Port of Spain

29th August 2017

**The views expressed remain the personal views of the author and should not necessarily be attributed to the Court.*

1.3 Review of the Previous Sitting of the Tax Appeal Board for the Law Term 2015-2019

Tax Appeal Board continues to silently bear and proceed to overcome the after effects of eviction. Subsequently, with the numerous changes being made to personnel and the overhaul of the Tax Appeal Board's operation since relocation to Frederick Street, the Board operational framework has brought with it many challenges. Among these is the adverse impact on the Judicial Enforcement Management System (JEMS), a case-tracking system, originally implemented by the Board, this proved to be non-functional owing to networking constraints at the new location.

The resurrection of this system has proven to be a hurdle, mainly because of the numerous changes in the location of the Board. In addition to this, the Integrated Human Resource Information System (IHRIS) and the Integrated Global Payroll System (IGP) have experienced problems owing to the fact that the staff only access was at the Head Office on Park Street, which was time-consuming, and placed additional constraints on staff. We are happy to report that these constraints have been rectified at the time of writing.

The IHRIS and IGP systems at the Tax Appeal Board have provided easy access to an expanse of resources but there is still much that remains to be done in terms of getting the Board back on its feet. Whilst there is no single panacea for the restoration to its former state, one must acknowledge that we live in a globalized environment and the embracing of new technology, together with the realignment of processes must be availed. This teething process included the revamping and refurbishment of the library under the Tax Appeal Board's Developmental

Programme. However, due to budgetary constraints, we have been thwarted in efforts to make fundamental and imperative changes to the Information Technology (IT) architecture tailored to the needs of the Tax Appeal Board.

It must be noted that much thought and effort was given into developing these initiatives and, or implementing same as the Board is aware that attorneys at law, lay litigants and the public at large need to arm themselves with a bundle of authorities in order to prove their cases.

When one considers the globalized economy and the role of the Tax Appeal Board, incentives for competition must be addressed in the workings and its functioning, without impairing the fiscal augmentation of our resources and the resulting schemes of this regime. The ultimate aim is the enhancement and assimilation of substantially induced revenue collection.

1.4 Tributes

TRIBUTE TO HIS LORDSHIP CECIL ARTHUR KELSICK



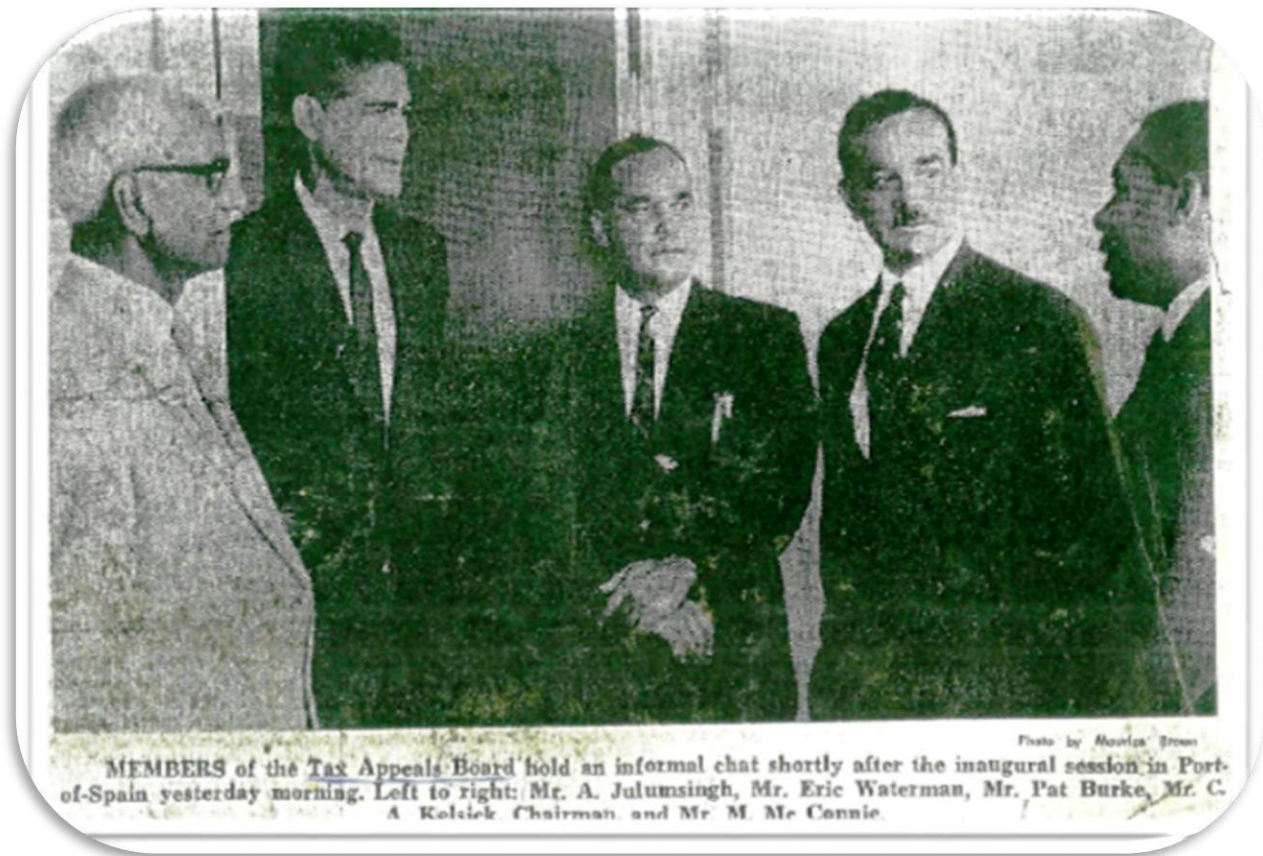
“I slept and I dreamt that life is all joy. I woke and I saw that life is all service. I served and I saw that service is a joy.” – Kahlil Gibran

His Lordship Cecil Arthur Kelsick, First Chairman of the Tax Appeal Board and former Chief Justice of Trinidad and Tobago was born on July 15, 1920 in Portsmouth, Dominica to Oscar Kelsick and Daisy Kelsick. He was one of eight siblings. Whilst a native of Dominica, His Lordship lived for most of his former years in Montserrat, then Antigua and finally in his 'homeland,' Trinidad and Tobago. He was the husband of Sonia Rawle, who was the daughter of Cecil Rawle, former Attorney General of the Leeward Islands and father of Maureen, Cavelle, Andrea, Valerie and Rawle.

His life was nothing short of extraordinary. His Lordship was a legal luminary who served in many countries in various capacities for over fifty (50) years with great commitment, brilliance, fairness, and efficiency. In his former years, his Lordship attained a scholarship to study law abroad at King's College, the University of London where he graduated with Second Class Honours (Upper Division) in 1938. In 1941, he was called to the Bar of the Inner Temple at the noteworthy age of 21. In 1942 his Lordship was admitted to the Bar of the Supreme Court of the Windward and Leeward Islands.

At the inception of his career, his Lordship established a practice in Antigua where he served as Barrister and Solicitor for over five years until 1948. Thereafter, he served as Crown Attorney and then Acting Attorney General in Antigua; firstly the Windward, and then the Leeward Islands until 1954. Following this, His Lordship migrated to Trinidad, where he initially served as a Legal Draughtsman, Solicitor-General and Acting Attorney General from 1954-1966. During the period 1961-1962, he was a Constitutional Advisor to the Governor, Director of Public Prosecutions and Member of the Judicial Legal Service Commission. On February

01, 1961 he was appointed as Puisne Judge and served in the High Court for one year.



With this wide array of experience, His Lordship Cecil Kelsick dubbed the "Taxman" was appointed Chairman of the Tax Appeal Board during the period 1966-1978 to resolve disputes in relation to tax. His Lordship also wore multiple hats whilst appointed Chairman of the Tax Appeal Board, serving concurrently in the posts of Chairman of the Law Commission, Law Revision Commission and Associate Tutor in Revenue Law at the Hugh Wooding Law School. He served for a period of thirteen years where he made an ineffaceable contribution to the foundation upon which this Court was laid.

In 1978 his Lordship was appointed Justice of Appeal and thereafter in 1983, the Honourable Justice Cecil Kelsick ascended to the third highest office, that of Chief Justice, where he served for a period of two years. Within that time, His Lordship was also the President of the Court of Appeal and Chairman of the Council of Legal Education. Following his service, His Lordship went on to make his contribution to this country as Legal Drafting Adviser, Associate Tutor in Legal Drafting and Interpretation, Chairman of the Review Commission and Chairman of the Council of Legal Education.

Though his portfolio of professional accomplishments remains unrivalled his commitment to the development of education, sport and religion can be seen in his involvement in numerous organisations. His Lordship served firstly as the President of the Antigua Cricket Association and then sat on the Antigua Football Association. He was also Vice President of the Scout Association where he served for over seventeen years. For his contributions there, His Lordship was awarded the Golden Poui in 1983 which was the Association's highest award. As President of the Harvard Sports Club, His Lordship introduced children's parties, established a cricket clinic, a football clinic, a calypso competition and a steel band competition. He was also a legal advisor to the Dominican Board at the Holy Name Convent and in 2008, due to ill health, he was forced to discontinue.

His exemplary achievements in his personal and professional life were recognized by a list of awards which included: Queen's Coronation Medal in 1953 for Public Service, Queen's Counsel in 1964, the country's then highest award, the Trinity Cross for Distinguished and Outstanding Service to Trinidad and Tobago. In 1985 His Lordship received the Father of the Year Award.

The Tax Appeal Board remains truly honoured and humbled to have a man of such stature as His Lordship Cecil Arthur Kelsick to grace the hallways of this Court and to act as a beacon to propel its growth and development.

2.0 COMPOSITION OF THE COURT

At present the Tax Appeal Board encompasses a Chairman and two full-time Ordinary Members. The composition of the Board is set out under the Tax Appeal Board Act Chapter 4:01. Currently, the composition of the Board is the Chairman of the Tax Appeal Board, HH Judge Anthony D.J. Gafoor and two Ordinary Members, The two Ordinary Members are HH Judge Roland N. Hosein and HH Judge Merlin Sergeant. HH Judge Rajram Basdeo, a previous Member and the HH Judge Ishri H. Rampersad have since demitted office.²²

2.1 Holder of the Office of the Chairman of the Tax Appeal Board His Honour Judge Anthony D.J. Gafoor

HH Judge 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 15, 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



²² At the time of writing His Honour Mr. Merlin Sergeant is a Member of the Tax Appeal Board.

Court.

H.H. 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 also 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, energy law, company and commercial law and taxation.

His Honour Mr. Anthony D.J. Gafoor holds various qualifications in the fields of law, international dispute resolution, 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 to this, 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 is also a Member of the Association of Conflict Resolution, USA, the International Association for Conflict Management, USA and the Civil Mediation Council, UK.

The Honourable Chairman is the first person to be awarded 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 the second in the Caribbean to be awarded the Diploma in International Commercial Arbitration from the Chartered Institute of Arbitrators, UK.

The Tax Appeal Board of Trinidad and Tobago was pleased to announce that His

Honour, Mr. Anthony D. J. Gafoor, Chairman of the Tax Appeal Court, has been appointed a Member of the Board of Directors of the International Assembly of Tax Judges (IATJ) in 2017. The IATJ is the preeminent 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 and 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.

The Board of Directors is chaired by the Honourable Mr. Justice Rossiter, Chief Justice, Tax Court of Canada and also comprises other judges including Judge Malcolm Gammie, QC, United Kingdom, Justice Fabio Prieto, Brazil, Judge Peter Panuthos, US Tax Court, Justice Petri Saukko, Finland, Justice Dr. Vineet Kothari, India, Judge Manuel Garzón, Spain, Judge Manuel Luciano Hallivis Pelayo, Mexico, Judge Jennifer Davies, Australia, President Massimo Scuffi, Italy.

As defined by Article 2 of its by-laws, the IATJ is comprised of Courts, Tribunals and Administrative Bodies, Judges or retired Judges which or whom, irrespective of their official title (for instance Court, Tribunal, Justice, Judge, Adjudicator, Advocate-Generals, Tribunal Chair or Member, or the like) are or were nevertheless empowered to adjudicate, in disputes involving direct or indirect tax assessments. We of the Tax Appeal Board would like to congratulate the Honourable Chairman, H.H. Judge Anthony D. J. Gafoor for this singular honour

and wish him continued success.

2.2 Ordinary Members of the Tax Appeal Board

His Honour Mr. Roland N. Hosein

His Honour Judge Roland N. Hosein is professionally qualified in both the fields of law and accountancy. He is an Attorney at Law having been admitted to practice in Trinidad and Tobago in 1997 and attained Fellowship status of the Association of Chartered Accountants in 2016. His formative years were at Presentation College, Chaguanas where, upon graduation in 1992 he was awarded prizes for placing 1st in Social Sciences ‘A’ Level as well as 1st place in Accounting and Economics and in addition received a Prize for overall General Proficiency for his ‘A’ Level performances in Accounting, Mathematics and Economics for achieving a Grade A in each of these subjects.



At the inception of his professional career, His Honour served as an Associate Attorney at Ashmead Ali and Company and as the Legal Officer at the Companies’ Registry of the Ministry of Legal Affairs. During the period, 1999 to 2006 His Honour Mr. Hosein embarked on a period of service at the Board of Inland Revenue where he acceded to the post of State Counsel III. At the Revenue, he was awarded the Outstanding Effort Prize, in the Internal Revenue Service Award for his laudable work on Tax Reform. In 2003, His Honour Mr. Hosein was chosen for the United States International Visitor Leadership Programme.

In the years spanning from 2006 to 2009 His Honour held substantive posts at two of the Big Four Accounting Firms in the Banking Sector. From 2006 to 2007, His Honour Mr. Hosein was Tax Manager at KPMG and from 2007 to 2009 he was Tax Manager at Ernst and Young. In 2009 to 2012, he was the Head of Taxation with responsibility for tax compliance, reporting, and planning for the RBC Financial Group within the Caribbean, as well as reporting to its Head Office in Canada.

His Honour Mr. Hosein is also a part-time Lecturer and Tutor in Taxation at the Department of Management Studies, University of the West Indies since 2009 and an Associate Tutor in Law Office Management, Accounting and Technology at the Hugh Wooding Law School since 2015.

He is currently an Executive Member of the Daren Ganga Foundation and has previously served as a member of the Provident Fund Committee of the West Indies Cricket Board and a director of the West Indies Player Management Company Limited as well as being a member of the negotiation team on behalf of the West Indies Players Association which had successfully entered into the historic first Collective Agreement with the West Indies Cricket Board in 2004.

He has a keen interest in cricket, football and music as well as being a fitness enthusiast.

His Honour Judge Merlin Sergeant

His Honour Mr. Merlin Sergeant is the newest Member of the Tax Appeal Board. His entry into Tax Appeal Board was October 12, 2018. H.H. Sergeant has a noteworthy history in the Public Service. Owing to his industry and initiative, he ascended the ranks from Field Auditor I to inevitably assuming the exalted roles of Commissioner of Inland Revenue and Chairman of the Board of Inland Revenue. At



one point in time His Honour served as Acting Permanent Secretary in the Ministry of Finance. While he displays an affable and easy going manner, H.H Sergeant possesses the attributes and qualities that have seen him function in many outstanding positions in the government. He represented the country at several international conferences and seminars including conferences hosted by the Caribbean Association of Tax Administration (COTA), he represented Trinidad and Tobago at two meetings of the United Nations Social and Economic Committee with specific focus on tax treaties. He also served as a Member on several committees as follows: Member of the Standing Committee on Energy, Member of the Permanent Double Taxation Team (1992-2008), Member of the Double Taxation Negotiating Team (1998-2008), participated in negotiations with Brazil, Luxemburg, China, India, the Netherlands and Spain, Deputy Chairman of the Double Taxation Permanent Team (2004-2008) and Executive Council Member of the Inter-American Centre of Tax Administrations (CIAT) for the term 2006-2007.

The Tax Appeal Board gladly welcomes H.H. Sergeant on board and looks forward to his professionalism and experience being brought to bear on the job as he functions in his role as Ordinary Member.

2.2.1 Tribute to His Honour Mr. Ishri Harribaran Rampersad – Ordinary Member of the Tax Appeal Board

His Honour Mr. Ishri Harribaran Rampersad assumed duties at the Tax Appeal Board in 2011. His Honour Mr. Rampersad is a Chartered Accountant by profession. In his early days, His Honour Mr. Rampersad was educated at the College of St. Philip and St. James, Chaguanas (now Presentation College, Chaguanas). In 1954, he attained the First Grade in the Cambridge School Certificate examination. His Honour was employed as a junior reporter and sub-editor at the Trinidad Guardian. Subsequent to this, he was taught in the Hollerith System of Mechanised Data Processing at Trinidad Leaseholds Limited, Pointe-a-Pierre and later entered the Civil Service as a Clerk in the Princes Town Magistrate's Court.



In the period 1961 to 1970, His Honour Mr. Rampersad resided in the United Kingdom where he attained Membership status at the Institute of Chartered Accountants in England and Wales. Whilst in the United Kingdom, His Honour undertook five years articling with a firm of chartered accountants. Upon his return to Trinidad in 1970, he was appointed Budget Accountant at the Trinidad and Tobago Electricity Commission where he served for a period of ten years. There, he embarked upon the preparation of the Commission's Annual Budget and tracked the expenditures during the year. In 1973, he spearheaded the Internal Audit Department of the Company and played an integral role in the team on the

Financial Evaluation of the Point Lisas Power Station project. Soon after, His Honour succeeded to the post of Financial Comptroller of the Bagasse Plant, an IDC project, located in Brechin Castle under the Industrial Development Corporation (IDC). Moreover, he was the IDC's Director of the Corporation, on the Board of Trinidad and Tobago Printing and Packing Limited.

In 1980, His Honour Mr. Rampersad served as the Financial Controller of the Bank of Commerce where he aided in the nationalisation process which later played a crucial role in changing the landscape of the Banking Sector. In 1996, His Honour was appointed the Chairman of TANTEAK where he was involved in the formation and fruition of the organization's strategic plan and function. He successfully and proficiently discharged its directive which was designed to effect changes in its structure and functioning which enabled them to sustain the competitive advantage of the company's primary product, teak lumber. His Honour Mr. I. H. Rampersad demitted office in June 30, 2017.

2.2.2 Tribute to His Honour Mr. Rajram Basdeo – Ordinary Member of the Tax Appeal Board

His Honour Mr. Rajram Basdeo under Instrument of Appointment, signed by the Acting President, His Excellency Timothy Hamel-Smith, was appointed as a Member of the Tax Appeal Board on April 18, 2012.

In 1966, His Honour Mr. Rajram Basdeo entered into the Public Service where he was attached to the Magistrates Court. From 1971 to 1973 he was employed at the Central Statistical Office and in later in 1973, he was



appointed to the Inland Revenue Division. At the Division, he climbed the corporate ladder to attain the post of Commissioner and a Member of the Board of

Inland Revenue in 1997. His Honour Mr. Rajram Basdeo represented the Inland Revenue at the Caribbean Organisation of Tax Administration (COTA) and the Commonwealth Association of Tax Administration (CATA).

His Honour's educational pursuits can be traced to Presentation College, Chaguanas, where he gained entry on a College Exhibition while at Felicity Presbyterian School. After completing his secondary level education, he pursued a degree in Industrial Management (BSc.) at the University of the West Indies, St. Augustine. He also holds a Master's degree in Accountancy (MSc. Accounting) from same.

His Honour Mr. Rajram Basdeo also studied law at the University of London where he attained a Bachelor of Laws (LL.B) and a Masters in Law (LL.M) in Corporate and Commercial Law from the University of the West Indies Cave Hill. He also attained the Legal Education Certificate (LEC) from the Hugh Wooding Law School, St. Augustine and assumed the title of an Assistant Tutor there.

His Honour Mr. Rajram Basdeo is a member of the Institute of Chartered Accountants and an Attorney-at-Law. In his leisure time, he is a student of meditation.

His Honour Mr. Rajram Basdeo will forever be remembered for his gentility, amicable nature and his commitment to staff development while at the Tax Appeal Board. His Honour Mr. Rajram Basdeo demitted office in October 31, 2016.

2.3 Registrar of the Tax Appeal Board

Currently, 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 01, 2007. 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 QC, the Chief



Justice of that British Overseas Territory. He also worked with then Lord Justice of Appeal, Sir Robin Auld QC and the Honourable Mr. Geoffrey Martin, Chief Justice of St. Helena who collectively acted as Chief Justice of the same during the hiatus of Chief Justice Gardner.

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.

3.0 CONFERENCES AND MEETINGS

3.1 The 16th Annual Transnational Crime Conference

During the period 2013 to 2019, the Honourable Chairman Mr. Anthony D.J. Gafoor of the Tax Appeal Board attended several seminars and conferences. These included the 16th Annual Transnational Crime Conference held at the South Beach Hotel, Miami Beach from May 15 -17, 2013. As an annual event presented by the International Bar Association (IBA) Criminal Law Section and supported by the IBA North American Regional Forum, this conference's key objective was to gather legal luminaries from all over the world to discuss:

- ⤴ Offshore tax havens and the absence of secrecy in multinational tax fraud investigations and prosecutions;
- ⤴ Money laundering and corruption investigations in South America and the Caribbean;
- ⤴ The use of private investigators, experts, and forensic accountants in multi-jurisdictional criminal litigation;
- ⤴ Bilateral co-operation and the increase in multi-jurisdictional criminal investigations; and
- ⤴ LIBOR (a benchmark interest rate at which major global financial institutions lend to one another) and the upswing in international financial services and securities, fraud investigations and prosecutions.

The conference was integral to the understanding and development of the Court with regards to the improvement in the quality of court processes. It would also allow for greater appreciation in tax fraud investigations, prosecutorial decision-making and as well provide greater insight into money laundering and corruption.

3.2 The International Bar Association Annual Conference

His Honour Mr. Anthony D.J. Gafoor, Chairman of the Tax Appeal Board was invited to, and attended the Annual Conference of the International Bar Association (IBA), from October 6 to October 11, 2013, in Boston, U.S.A.

The IBA, founded in 1947, is a voluntary association of International Legal Practitioners, Bar Associations, and Law Societies. It currently has a membership of fifty thousand individual lawyers and two hundred Bar Associations and Law Societies with global headquarters in London and regional offices in Washington, Seoul, and Sao Paulo. As part of his invitation to the Conference, the Honourable Chairman was expected to share his thoughts on Caribbean Tax Jurisprudence during the Assembly.

The benefits derived from His Honour's attendance included the fostering and development of linkages with other jurisdictions. This consisted of relevant information that would assist the Court in aspects of litigation relating to tax matters thereby enhancing the quality of the Court's processes to meet international standards.

3.3 Visit to St. Anne's College, Oxford, United Kingdom-Alternative Dispute Resolution

The Honourable Chairman of the Tax Appeal Board, Mr. Anthony D.J. Gafoor visited St. Anne's College, Oxford, United Kingdom. This visit was part of the overall thrust of the Tax Appeal Board towards the enhancement of core competencies in Alternative Dispute Resolution (ADR). This program allowed a greater appreciation of judicial systems and processes in ADR. The Supreme Court of Trinidad and Tobago has already engaged its Members in methods of dealing with Case Management Processes and it is envisaged that the Tax Appeal Board

will follow this route in the near future after retooling and re-engineering of its own processes in mediation, arbitration, and conciliation.

From this, the Board has been able to devise new strategies for effective litigation in a time-based environment and improve its standards in the provision of services to its clientele.

3.4 The International Association of Tax Judges (IATJ)

In his capacity as Chairman of The Tax Appeal Board, His Honour Mr. Anthony D.J. Gafoor attended the Fourth Annual Assembly of the International Association of Tax Judges (IATJ) from August 30 to August 31, 2013 in Amsterdam, the Netherlands.

The objectives of the IATJ include promoting and exchanging views, ideas and experiences amongst Tax Judges and developing linkages amongst Tax Bodies in the interest of harmonising tax legislation and dealing with issues as it pertains to tax problems. The advantages derived from the Honourable Chairman's attendance ranged from exchanging ideas with counterparts in this field, as well as meeting with other fellow judges to deepen and widen links with judicial bodies.

3.5 The International Bureau of Fiscal Documentation (IBFD)

His Honour Mr. Roland N. Hosein was in attendance at the International Bureau of Fiscal Documentation (IBFD), the theme of which was the Principles of International Taxation held from October 17 to October 25, 2013 in Kuala Lumpur, Malaysia. This course was designed to provide participants with the essentials of international taxation. It was dedicated to the fundamental concepts relevant to the interpretation and application of international tax treaties. This introduction provided participants with the conceptual tools to fully grasp issues discussed on International Taxation and provided an overview of basic tax

planning structures, as well as an insight into the application of the common anti-avoidance provisions. It also dealt with the principles of transfer pricing and how these principles apply to intra-group service.

International Bureau of Fiscal Documentation



Offices of the IBFD in Amsterdam

The International Bureau of Fiscal Documentation (IBFD) is a leading provider of tax expertise and independent research in the field of taxation.

Established in 1938 in Amsterdam, Netherlands by a group of four researchers, the goal of this office is to provide information on the application of tax law and to stimulate the development of fiscal science. The IBFD has grown rapidly to become one of the leading authorities on international tax.

The IBFD is a non-profit, independent foundation that employs over 70 researchers in tax law and specialists from over 30 different nations. The IBFD is involved in

different activities such as scientific research in the field of Taxation, Tax Information, Education and Government consultation.

The IBFD provides a wide variety of high-quality services:

- Access to international databases on the taxation of all nations
- Newspapers, general and specialised books in the field of taxation
- IT solutions to meet complex tax solutions
- Government consultations to help tax administrations to address issues of tax law, tax organization, tax audit
- Annual seminars for doctoral students
- Partnerships with universities

In addition, the *International Tax Academy* is a tax law school with the opportunity to take IBFD courses online.

The Amsterdam Centre library is reputed to have the largest collection of tax publications in the world. This collection covers more than a century of Fiscal Documentation. Most of these texts are available in their original language. The library includes nearly 20,000 books, more than 8,000 texts of official acts and documents and more than 1,000 subscriptions to newspapers, gazettes, computer databases and CD-ROMS.

3.6 The Caribbean Institute of Arbitrators (CIArb) Centennial Conference



On June 6 to June 11, 2015 a conference for the Caribbean Institute of Arbitrators (CIArb) Centennial Conference was hosted by the Faculty of Law at Mona, Jamaica, where the speakers were the Right

Honourable Sir Dennis Byron, President of the Caribbean Court of Justice and the Right Honourable Sir Edward Zacca, Retired Chief Justice of Jamaica.

The Honourable Chairman, Mr. Anthony D.J. Gafoor, is the Secretary to the Chartered Institute of Arbitrators, Caribbean Branch. A meeting was held at the Tax Appeal Board on March 1, 2015 where the Chair and the Vice-Chair of the Chartered Institute of Arbitrators met at the premises of the Tax Appeal Board at 27 Frederick Street, Port-of-Spain. Numerous persons were invited and amongst those invitees were judges of the Supreme Court, practicing attorneys and various persons from all walks of life. Dr. Christopher Malcolm, Chairman of the Chartered Institute of Arbitrators, spoke of the need to support the regional perspective in terms of the advancement and awareness of arbitration. Litigants could also seek redress by International bodies as seen by the use of the International Centre for Settlement of Investment Disputes (ICSID) and the London Court of International Arbitration (LCIA).

ICSID is an international arbitration institution which facilitates legal dispute resolution and conciliation between international investors. ICSID is a member of the World Bank Group from which it receives funding, and is headquartered in Washington, D.C., in the United States. It was established in 1966 as an autonomous, multilateral, specialized institution to encourage the international flow of investment and mitigate non-commercial risks of a treaty. ICSID was drafted by the International Bank for Reconstruction and Development's executive directors and signed by member countries, there are 163 member countries contracting with and governing the ICSID. Contracting member states agree to enforce and uphold arbitral awards in accordance with the ICSID Convention.

The London Court of International Arbitration (LCIA) is an institution based in

London, the United Kingdom, providing the service of international arbitration. The LCIA is an international institution and is regarded as the leading global forum for dispute resolution proceedings for all parties, irrespective of their location or system of law. Although arbitration and the provision of formal arbitration tribunals are the institution's main focus, the LCIA is also active in mediation, a form of alternative dispute resolution (ADR).

4.0 MISSION AND VISION STATEMENTS

4.1 Vision Statement

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

4.2 Mission Statement

To deliver to our clients (both internal and external) a prompt and efficient system of appeals, from assessment to the various taxes and duties, and to deal effectively with any other matters which fall under its jurisdiction.

5.0 ESTABLISHMENT OF TAX APPEAL BOARD AND ITS JURISDICTION

The jurisdiction of the Tax Appeal Board as mandated by Parliament is governed by the *Tax Appeal Board Act* Chapter 4:50 of the Laws of Trinidad and Tobago. Section 3(1) of the *Tax Appeal Board Act*, Chap. 4:50 provides the creation by statute of a Tax Appeal Board. It states:

“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 any other written law.”

Section 3 (2) states that there shall be an Appeal Board which shall consist of a Chairman and such other members as may be appointed under or in pursuance of Section 4 thereof. It also states that the Appeal Board shall be a Superior Court of Record and have an official seal which shall be judicially noticed.

By virtue of Section 3(4), the Appeal Board shall have jurisdiction to hear and determine:

- (a) Appeals from the decision of the Board of Inland Revenue upon objections to assessment under the Income Tax Act;
- (b) Appeals from such other decisions of the Board of Inland Revenue or of 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 this Act or any other written law.

The Laws of Trinidad and Tobago further states that 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. The Tax Appeal Board is headed by a Chairman who shall be an Attorney-at-law of not less than ten years standing. The Chairman shall be appointed by the President of Trinidad and Tobago acting in accordance with the advice of the Judicial and Legal Service Commission.

The Members of the Appeal Board, other than the Chairman (hereinafter referred to as Ordinary Members) shall be appointed by the President from among such persons as appears to the President to be qualified by virtue of their knowledge of, or, experience in law, commerce, finance, industry, accountancy, taxation or the

valuation of property.

It must be noted that Ordinary Members hold office for such term, not less than three years, as may be determined by the President at the time of their appointment and are eligible for reappointment.

5.1 Notices of Appeal, Hearings, And Statements of Case

By virtue of Section 7 (1) of the *Tax Appeal Board Act* Chapter 4:50, the provisions of the Act shall apply to Section 87 of the Income Tax Act, and to every other appeal to the Appeal Board under any other provisions of that Act or of 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. 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, Section (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 of the *Tax Appeal Board Act* lays down a prescription for the hearing and determination of appeals against the assessment to tax. 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. By virtue of Section 3 the Appeal Board may dispose of an appeal by:

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

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 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.

Sub-section 2 states that where the Appellant requires the case to be stated, the

notice shall be accompanied by a fee of ten dollars (which is not enforced!). A requirement under Sub-section 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.

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 judgment shall be delivered after it has been amended.

5.2 Registry

Section 3(1) of the *Tax Appeal Board Act* prescribes the nature of the duties and functions of the Registrar in relation to the Registry. It states that the Registrar shall keep in the Registry, suitable books of record, in which he shall enter a true copy of every order, judgment, directive or other decision of the Court and every document that the Court may require being entered therein; and such entries constitute and is the original record of such order, judgment, directive or decision. According to Section 3(2) of the said Act, the duties of the Registrar in terms of his judicial functions are:

- (a) To keep a record of all proceedings before the Court;
- (b) To have the custody and care of all records and documents belonging or appertaining to the Court or filed in the Registry;

- (c) To have the custody of the official seal of the Court and to affix it to any documents as may be required by law, or as may be generally or specially directed by the Court or the Chairman;
- (d) To obey all rules and directions that may be made or given by the Court or the Chairman, touching his duties or Office, and in the event of a conflict of such rules or directions, those made by the Court shall prevail;
- (e) To have every order or judgment of the Court drawn pursuant to the directive of the Court and filed in the Registry;
- (f) To perform such other duties and functions as may be imposed upon him by or under these Rules or any written law.

It must be noted that Section 4 of the Tax Appeal Board Act states that the Registry shall be open on every day of the year between the hours of 8.30 a.m. and 4.00 p.m. 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.

6.0 STAFF OF THE TAX APPEAL BOARD

Mrs. Marcia Headley – Administrative Assistant

Mrs. Marcia Headley assumed duties as acting Administrative Assistant on January 4, 2010. Prior to this, Mrs. Marcia Headley worked in the



Accounting Department at the Diego Martin Regional Corporation from the period October 1992 to December 2009. Her manifold responsibilities included the supervision of the Accounting Department where she was responsible for the payroll register, reconciliation of accounts, budgeting, vote book maintenance, as well as other government accounting duties. At the Regional Corporation, Mrs. Headley gained a significant amount of experience which positioned her to assume the role as the Administrative Assistant. Her span of control involves primarily administrative procedures with regard to the effective operations of the staff. These duties entail pension and leave entitlements, contract gratuities and performance appraisals to name a few. Her accounting duties included that of the overall maintenance of the Vote Book and signing of invoice orders and departmental vouchers. Her other administrative functions include maintenance of attendance and inventory registers and the correct adjustments in terms of increments for staff salaries. Her logistical duties also involved the coordination of the various government bodies such as the Budget Division, the Ministry of Public Administration and the Service Commission Department.

Ms. Norva Nurse - Clerk Stenographer IV

Ms. Norva Nurse assumed duties on October 10, 2017, and is the present secretary of the Honourable Chairman of the Tax Appeal Board. She assists with the preparation of the court lists, liaises with the Honourable Chairman for the dispatch and preparation of his correspondence and maintains and updates his files. 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. Her warm and pleasant demeanour has endeared her to the staff, Registrar Honourable Chairman and Members of the Tax Appeal Board.

Mrs. Afrose Subratti - Accounting Assistant

Mrs. Afrose Subratti joined the Tax Appeal Board in May 18, 2015. She entered the Civil Service in the year 2004 and previously worked as a Clerk II in the Ministry of Health. She has an Associate Degree in Environmental Management as well as a Diploma in Public Sector Management. She attended the Cipriani College of Labour as well as the University of the West Indies. She has proven to be an asset to the Tax Appeal Board and she has been deemed



industrious by all members of staff and it is hoped that she can contend with the issues as it pertains to the efficient management of the Accounting Unit as well as the vested interest that pervades the Tax Appeal Board Accounting Unit. Mrs. Subratti has both the herculean tasks of the Draft Estimates of Expenditure and Revenue together with the Appropriation Accounts including pay sheets and departmental invoice orders and ensuring the timely payment of salaries and that of stakeholders. We of the Tax Appeal Board are indeed grateful to Mrs. Afrose Subratti.

Ms. Shinelle Joseph – Clerk II

Ms. Shinelle Joseph assumed duties at the Tax Appeal Board on September 18, 2017 as a Registry Clerk. Her



main duties consist of accepting, registering and filing documents for the provision of dates for Notices of Appeals or Applications as they are received at the Registry Counter. These documents are then affixed with the office stamp with current date. Ms. Joseph also prepares and distributes appeals and applications to the Registrar, Honourable Chairman and Members of the Court. On occasions Ms. Joseph, may be required to sit in Court. She additionally functions as an Accounts Clerk, preparing vouchers, maintaining and updating the Vote Book and the preparation of the paysheets. Ms. Joseph has moved on to the Ministry of Local Government on 10, February 2020.

Sara Maharaj - Clerk/Typist I

Mrs. Sara Maharaj joined the Tax Appeal Board eleven years ago on April 6th 2009 as a Clerk/Typist. At the inception of her appointment, Mrs. Maharaj was responsible for the typing of the Appropriation Accounts along with the timely submission of the draft estimates of expenditure and revenue. At present, her duties entail typing, assisting in the checking of statements and reports and routine clerical duties. She also acts as interim secretary to all Members; His



Honour Mr. Roland Hosein and His Honour Mr. Merlin Sergeant, while the Tax Appeal Board seeks to fill the posts of the two other Clerk/Typists. Mrs. Maharaj who is also trained in For the Record (FTR) reporting and is occasionally utilised in this area.

Ms. Lisa Ann Small – Acting Messenger I/Acting Bailiff I

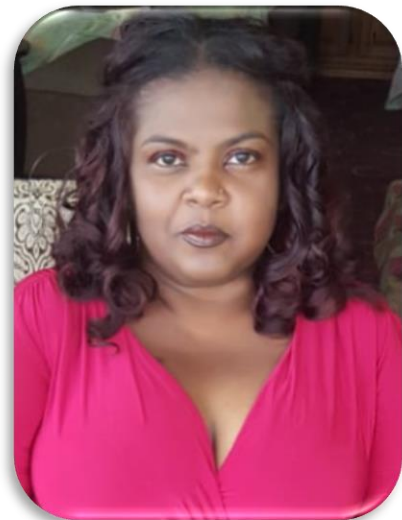
Ms. Lisa Ann Small assumed her duties at the Tax Appeal Board on September 22, 2009 as a replacement for then Messenger I, Mrs. Lynette Trotman. The nature of Ms. Small's duties includes the delivery of correspondence, the timely distribution of cheques and ensuring that court files are available for the Honourable Chairman, the Members, and the Registrar in accordance with the Court List. Ms. Small is now acting Bailiff in the Court. Her prompt, courteous and efficient manner has endeared her to all at the Tax Appeal Board.



Ms. Lorna Dookeeram – Office Attendant/Acting Messenger I

On June 15, 2006, Ms. Lorna Dookeeram assumed the duties as the Office Attendant at the Tax Appeal Board.

This post is unique in that Ms. Dookeeram assists the counter clerk in vetting documents filed by the respective stakeholders of the Tax Appeal Board and assists the Registrar with the maintenance of a file register and filing system in accordance with Public Service Regulations. She also acts as a Liaison



Officer with the variety of government stakeholders to oversee the procurement of office stationery, ensure the servicing of the water coolers and the maintenance of the Board's furniture and equipment. She is now Acting Messenger I. Ms. Dookeeram's presence assists in the efficient functioning of the Tax Appeal Board.

6.1 Employees on Contract

Ms. Terry-Ann Daniel – CAT Reporter I

On November 6, 2009 Ms. Terry-Ann Daniel assumed duties at the Tax Appeal Board following the untimely demise of Mrs. Caryl-Ann Highly. Ms. Daniel's responsibilities include performing stenotype machine shorthand reporting using Computer Aided Transcription (CAT) technology and the transcription of verbatim shorthand notes of proceedings in court, meetings and other events for which accurate recordings are needed. Ms. Daniel spent many years working at the Parliament of Trinidad and Tobago, and as a result, brings with her a plethora of experience and knowledge in Parliamentary etiquette. This has placed her in good stead to accurately depict proceedings in court and the timely production of transcripts. It must be noted that Ms. Daniel is one of only two CAT Reporters occupied at the Tax Appeal Board, we are grateful to her since the increased workload at the Tax Appeal Court.



Mrs. Rosabelle John – CAT Reporter I

Mrs. Rosabelle John assumed duties at the Tax Appeal Board on March 10, 2014 as a Computer Aided Transcription Reporter 1 (CAT Reporter I). Prior to this, she was employed in the Public Service from the period 1979 to 1990 during which she worked in manifold posts which included Clerk Typist, Secretary, Stenographer and Verbatim Court Reporter at the Hall of Justice.



It was while working as a Court Reporter that Ms. John developed a love for the

profession. She subsequently undertook a relevant course of study and then pursued it as a career in the United States, at one point becoming an Official Court Reporter for the State of Washington. Ms. John can attain machine speeds up to two hundred and twenty-five words a minute and voice writing speeds up to two hundred and sixty words per minute. She is also highly versed in the Court's Voice Recognition System software making her a welcome asset to the Tax Appeal Board.

Mr. Keith Joseph - IT Specialist

Mr. Keith Joseph began his term of employment at the Tax Appeal Board in July 2000. He has proven himself to be reliable in the proper functioning of all computerized equipment. He possesses a BSc in Computer and Information Systems, a MSc in Information Systems, and a MA in Literatures in English.



Mr. Joseph undertakes the routine checks of all IT equipment and procures all computers and other electronic equipment that is needed to facilitate the parliamentary mandate of the Tax Appeal Board. He also oversees the virtual servers and the networking of the entire Tax Appeal Board System. Additionally, he conducted computer literacy courses for the Honourable Chairman, Members and staff at the Tax Appeal Board along with Mrs. Anisha Gattoo and Mrs. Sita Ramlogan (both formerly of the Tax Appeal Board). Mr. Joseph was influential in identifying the needs for and installation of, a Case Management system in the form of the Judicial Enforcement Management System (JEMS).

While the use of JEMS will fulfill the court's mandate to become an e-court, the numerous vagaries regarding the status of accommodation of the Appeal Board have had a debilitating effect on its operation and proper function.

Mr. Wayne Lezama – Motor Vehicle Driver/Courier

Mr. Wayne Lezama assumed duties at the Tax Appeal Board on January 17, 2011 under a three-year contract which has been subsequently renewed. He performs a dual role of Chauffeur/Messenger. His functions regularly include collecting and delivering correspondences and packages as a Driver/Courier along with other duties as



assigned by the Chairman and Registrar of the Tax Appeal Board. Mr. Lezama takes great pride in the maintenance and operation of the official vehicle of the Tax Appeal Board on a daily basis. He has proven himself to be a safe and dependable driver.

Mrs. Gayvelle Davis - Librarian II

Mrs. Gayvelle Davis assumed duties at the Tax Appeal Board on December 2, 2013 filling the vacant position of Librarian II. Mrs. Davis is versed in the operations of a library and her plethora of experience and knowledge demonstrates an ability to overcome the numerous challenges at the Board's Library.

Mrs. Davis has been in the library field since 1995 when she began work as a Library Assistant. Since that time she progressed steadily; earning an Accounting



Technician Diploma from San Fernando Technical Institute; a BSc in Management Studies from the University of the West Indies in 2006 and a MS of Library and Information Science in 2010 from Syracuse University. Prior to her joining the Tax Appeal Board, Mrs. Davis served as the Librarian at the Ministry of Legal Affairs from October 2010 to November 2013.

Since assuming responsibility for the Tax Appeal Board's Library, Mrs. Davis has completed a holistic library upgrade programme which has seen the library updating its collection of monographs, law reports and implementing other architecture important to the operations of a contemporary specialist law library.

Mrs. Davis has successfully implemented the Tax Appeal Board's Judgment Database (Decisia).

As she juggles the roles of wife, mother of two girls, sister to many siblings and aunt to eleven nieces and nephews Mrs. Davis has aspirations to undertake courses in Industrial Relations, Human Resource Management and a Masters of Business Administration.

Ms. Merlene Tull - Library Assistant II

Ms. Merlene Tull assumed duties as the Library Assistant II at the Tax Appeal Board Library on November 02, 2015 under NALIS' Special Libraries Division. Prior to this, Ms. Tull worked for several years in public libraries, rendering service to patrons.



She joined the Tax Appeal Board team at a critical juncture when the Library was engaged in the various activities aimed at reactivating the Library.

As the Library Assistant II at the Tax Appeal Board she is responsible for performing a variety of higher level library duties and operations; and includes, but is not limited to in-depth legal research, processing and cataloguing of library materials, manipulation of records in an integrated library system, circulation desk duties and supervision of junior staff.

Ms. Tull has a Certificate in Industrial Relations and an Associate Degree in Human Resource Management. She is positioned to become a qualified Librarian in the near future.

Ms. Christy Davis –Library Assistant I

Ms. Christy Davis joined the staff of the Tax Appeal Board Library on May 15, 2014 as the Library Assistant I. Prior to her assumption of duties at the Tax Appeal Board she was assigned to the library at the Board of Inland Revenue and Chaguanas Public Library.



Ms. Davis has played an instrumental role in the Library's Upgrade programme over the last three years. Particularly, she was instrumental in creating a title index of all the judgments in the Library's collection. She has also advanced the accessioning and cataloguing of the Library's extant collection of books and other items.

Ms. Davis has obtained an Associate Degree in Tourism Management at the Trinidad and Tobago Hospitality and Tourism Institute and is currently pursuing the Bachelor's Degree in the same field. Ms. Davis plans to pursue studies in International Relations and has aspirations of working at the United Nations. She also has aviation intentions.

Ms. Nakeisha Humphrey- Secretary to the Registrar

Ms. Nakeisha Humphrey joined the Tax Appeal Board May 21st, 2018. Since her arrival she has made tremendous impact in her job by her sheer determination and her ability to assimilate new concepts in a timely fashion. She has assisted the Registrar by stepping in the shoes of Ms. Nicole Bissoon (former Secretary to the Registrar) in the timely generation of orders, Registry Clerk duties



and in Court also operating the FTR system. Ms. Humphrey has worked at the Ministry of Labour and Small and Micro Enterprise Development, International Waterfront Centre and at the Trinidad & Tobago Chamber of Industry and Commerce. In addition she has worked at Trinidad and Tobago Hospitality & Tourism Institute (TTHI) and the Service Commissions Department.

Mr. Ricardo Hood- Digitization Assistant



Mr. Ricardo Hood assumed duties at the Tax Appeal Board on February 28, 2018. He was assigned to the Library as a Digitization Assistant, being tasked with populating the Library database which he performed with distinction. Mr. Hood was also trained as an Audio Visual Operator and functioned as an FTR Reporter. He attended Fatima College from 2008 to 2015. He is trained in Gaming Events Management and a Social Media Manager. He possesses a quiet disposition. At the time of writing he is pursuing A Plus certification at CTS College.

Ms. Roxanne Williams- Administrative Assistant Trainee

Ms. Roxanne Williams assumed duties at the Tax Appeal Board on January 21, 2019 in a position as Trainee Administrative Assistant. She has since been trained as an FTR Reporter. She has mastered the Registry Desk in terms of filing and maintaining all registry files in conjunction with the Clerk II. She has previously worked at the Hilton Hotel as a Trainee for IQoR as a Call Centre Agent. Her interest is in the Culinary Arts. She has proven to be a tremendous asset to the organization in terms of her work ethos.



Mr. Aloysius Jackman – Facilities Assistant Trainee

Mr. Aloysius Jackman assumed duties at the Tax Appeal Board on January 21, 2019 as a Facilities



Assistant Trainee. Since then he has been trained as an Audio Visual Operator in the courtroom and performs his duties with competence. He pays attention to the details of the Audio Visual function. The expectation for Mr. Jackman is to complete training in other aspects of Court Technology and to become proficient in the filing and registering of appeals in the Registry department.

6.2 Past Employees

Ms. Debbie Castillo – FTR Reporter

Ms. Debbie Castillo assumed duties at the Tax Appeal Board on May 25, 2010 as an On-the-Job Trainee, which she completed on May 24, 2012 and held the position of FTR Reporter. Her functions include assisting the Acting Clerk II in the Registry and operating the FTR system. Ms. Castillo was made a permanent fixture in the courtroom based on her willingness to operate the FTR system during the various trials and miscellaneous court cases that have engaged the attention of the Tax Appeal Board.



Mrs. Anisha Gattoo – Business Operations Assistant I

Mrs. Anisha Gattoo was contractually employed at the Tax Appeal Board, with her appointment commencing on January 2, 2008 and her contract was subsequently renewed. Mrs. Gattoo's employment profile has changed over the years. Upon her entry, she was charged with the tasks of



a Data Entry Clerk for the JEMS programme. However, due to the setbacks faced with the implementation of the JEMS programme she became instrumental in the business operations of the Board. Her duties entailed assisting in the filing of documents, such as appeals and applications. This also included extracting files and documents, checking the files against the court list and drafting notices and orders where the need arose. She frequently deputised for the Registrar in court and wrote up the court files and the court diary. Owing to her diversified skills she was occasionally deployed, as the AV Operator or as the FTR Operator in the Tax Appeal Court.

Mrs. Sita Ramlogan

Mrs. Sita Ramlogan functioned as the Business Operations Assistant at the Tax Appeal Board, a position that was critical to the operations of the Board. It involved a multitude of functions, the main aim of which was to assist the Registrar of the Tax Appeal Board in the discharging of his administrative and accounting functions. These involved undertaking basic logistical matters and coordinating project execution efforts. In this regard her role was crucial to the proper functioning of the Board, especially in relation to its external clients such as the Budgetary Division of the Ministry of Finance, the Ministry of the Attorney General and the Ministry of Public Administration. Together with the IT Specialist, Mr, Keith Joseph, Mrs. Sita Ramlogan was responsible for ensuring the survival and functioning of the Tax Appeal Board when it was evicted from the Hall of Justice. The Tax Appeal Board will forever be grateful for Mrs. Ramlogan



for her efficiency in the Accounting Department and more importantly guiding the Tax Appeal Board to a safe harbour during the perilous times of its eviction.

Ms. Gaynor Cooper - Accounting Assistant

Ms. Gaynor Cooper was an Accounting Assistant (Ag.) of the Tax Appeal Board. She assumed her duties on May 26, 2008 and was assisted in her duties by the Acting Clerk II, Mr. Jairaj Mahase. Ms. Cooper's functions at the Tax Appeal Board included the preparation of payment vouchers, schedule of accounts, and the preparation of cheques for dispatch to the banks and other agencies



as well as to members of staff. She also requested the release of funds from the Ministry of Finance, made adjustments to pay record cards in consonance with Return of Personnel and prepared financial statements to submit to the Budget Division on a monthly basis. Ms. Cooper along with the Administrative Assistant, Clerk II, and the Registrar, were responsible for the preparation of the Appropriation Accounts, as well as the Draft Estimates of Expenditure and Revenue in accordance with the Ministry of Finance Call Circular. With the relocation of the Tax Appeal Board to the A.A. Laquis Building, the accounting functions were being streamlined so that Ms. Cooper was assisted in the execution of her onerous responsibilities of the Office which she has admirably carried for several years. Ms. Gaynor Cooper has moved on to the office of the Chief Personnel Officer as an acting Clerk IV. Her duties are now performed by Mrs. Afrose Subratti.

Mr. Jairaj Mahase - Acting Clerk II

Mr. Jairaj Mahase was the Acting Clerk II at the Tax Appeal Board replacing Ms. Tricia Jaglal. Mr. Mahase assumed duties on March 19, 2014 with his main responsibility being to assist in the preparation of payment vouchers, schedule of accounts, the preparation of cheques for dispatch to banks and other agencies and to members of staff. Mr. Mahase brought with him an enormous amount of experience which was an asset to the Tax Appeal Board including his prior experience at the Port-of-Spain General Hospital. Mr Mahase was pursuing a BSc in OSHA at the Cipriani Labour College. He has since moved on to the Service Commissions Department.



Ms. Tricia Jaglal - Acting Clerk II

Ms. Tricia Jaglal worked at the Tax Appeal Board in May, 2013, having been employed in the Public Service for over twelve years at the Treasury and the Ministries of Education and Legal Affairs.

Ms. Jaglal has a Diploma in Law and a Certificate in Hindi and held the position of Acting Clerk II. In her position she has assisted both the Accounting Assistant and the Registrar in the Court duties. From time to time, Ms. Jaglal performed Registry duties as well. She has moved on to the Treasury Department as a Clerk IV.



Mr. Reuben Williamson - Acting Library Assistant II

Mr. Reuben Williamson was a member of the staff of the Tax Appeal Board where he was appointed Acting Library Assistant II on September 21, 2011. He was mainly responsible for acquiring books, classification of library material, indexing, cataloging, circulation of library material and arranging files, documents.



Mr. Williamson started his career in the field as a Library Assistant I, at the Technical Service Department at the NALIS Building in Port-of-

Spain. His myriad of work experiences included: the Chemistry, Food and Drugs Division, the Medical Library in the Port-of-Spain General Hospital, the Nursing Library in St Ann's Hospital, Public Libraries including Tunapuna, Chaguanas, Port-of-Spain and the Children's and Heritage Library. He provided invaluable assistance in various operations of the Tax Appeal Board which included assistance with the Annual Report, helping with the schedule of accounts function, registry operations and procedures of the court. He is currently pursuing a BSc at the University of the West Indies (Evening Classes) in Agricultural Science. Mr. Williamson has since moved on.

Mrs. Dianne Auguste - Cat Reporter 1

Mrs. Dianne Auguste has over thirty-five years experience in Court reporting and worked at the Tax Appeal Board for over a decade. Along with Mr. Keith Joseph, she was one of the longest serving staff members of the Board.

Mrs. Auguste assumed duties at the Board on March 8, 2000 where she was then the most senior of CAT Reporters. The work of the Computer-Aided Transcription (CAT) Reporters involves editing, transcribing, developing and maintaining a personal computer dictionary of legal terms as well as cataloguing and maintaining permanent records and archives of shorthand notes, transcripts, and other data as required.



Preceding her work at the Appeal Board, Mrs. Auguste worked at the Industrial Court and the Supreme Court. Ms. Auguste's pleasant disposition led to her being well loved by the Staff. Her demeanour both in court and outside of it was above reproach, leading the President of the Law Association (at that time) Mr. Seenath Jairam SC, to laud her efforts and accomplishments at court at the end of her departure from the Tax Appeal Board.

Ms. Maria Frank

Ms. Maria Frank assumed duties at the Tax Appeal Board on November 15, 2013 having been temporarily assigned from the Public Service Commission. The post was that of Messenger I and her tenure lasted one calendar year ending November 16, 2014 during which time she deputised for Ms. Lynette Trotman subsequent to her retirement, and in lieu of Ms. Lisa Ann Small who proceeded on vacation leave. Previous to this, Ms. Frank had been employed at Ministry of Agriculture in the position of Messenger I, which stood her in good stead for her work with the Appeal Board albeit for a short time.

Ms. Jinelle Romain – Accounting Assistant

Ms. Jinelle Romain was sent to the Tax Appeal Board by the On-the-Job-Training (OJT) Programme for a period of two years as an Accounting Assistant and assumed duties on February 3, 2014.



Ms. Romain's main duties included being an aide to Ms. Gaynor Cooper in the preparation of the payroll, assisting in the filing of accounting records and the photocopying of accounting documents. She also assisted Ms. Nicole Bissoon in Registry functions including filing and documenting appeals and court orders. Ms. Romain thoroughly enjoyed her work in the Accounts Department and hoped to eventually continue her studies in the field. She is now an aspiring Political Scientist.

Ms. Cheryl-Ann Hypolite - Clerk Stenographer IV

Ms. Cheryl-Ann Hypolite was the most senior of all the Clerk Stenographers that were attached to the Tax Appeal Board and was the Secretary to the Honourable Chairman Mr. Anthony D. J. Gafoor. Ms. Hypolite's responsibility included performing all secretarial duties which were drafting correspondence, preparing the Court List, and maintaining the filing system on behalf of the Honourable Chairman. She also retrieved files



pertaining to the Court List and performed other duties as instructed by the Honourable Chairman. She frequently took shorthand notes from dictation and reproduced them in Microsoft Word format which were then printed and circulated as required. Mrs. Cheryl Ann Hypolite has moved on to the Ministry of Trade at the time of writing.

Ms. Nicole Bissoon - Clerk Stenographer I

It has been fifteen years since Ms. Nicole Bissoon joined the staff here at the Tax Appeal Board on March 8, 2004. Ms. Bissoon played an important role on the Tax Appeal Board as the Registrar's Secretary. She organised all documents, correspondences and preparation of court orders to ensure that they are passed, entered and perfected on a timely basis for the Registrar. She also made and confirmed appointments for the Registrar and liaises with litigants who have matters filed before the court, to ensure that the parties were aware of adjourned dates, as well as a regular



listing of matters in the court diary. In addition to this, she sometimes assumed the role of Business Operations Assistant and Administrative Assistant when the need arose. Ms. Nicole Bissoon stayed a long time at the Tax Appeal Board and worked with many Registrars. She was organised, competent and diligently performed her duties. She has moved on to the Ministry of Education as a teacher.

Mrs. Dianna Phillip-Trim – Bailiff I

On September 2, 2013 Mrs. Dianna Phillip-Trim joined the Tax Appeal Board filling the position of Bailiff I. The nature of Mrs. Phillip-Trim's



primary duties was ensuring the observance of court protocol and taking instructions from the Honourable Chairman and the Registrar. Further, she was involved in the administration of the oath to witnesses giving evidence at the Tax Appeal Court. She also served orders and notices on the various Appellants and Respondents in order to ensure their appearance before the Court. Prior to her employment at the Tax Appeal Board, Mrs. Phillip-Trim worked in the Public Service for twenty-three years including seventeen years at the Ministry of Agriculture and Marine Resources as an Estate Constable trained in the use of firearms. Thereafter, she worked as a Court Orderly at the Supreme Court of Trinidad and Tobago, Hall of Justice. Mrs. Trim was a hardworking, dedicated member of staff and her contributions toward the Tax Appeal Board's operations were greatly appreciated. Mrs. Diana Phillip-Trim has moved onto the Industrial Court as a Bailiff.

Ms. Cindy Briceno - Acting Clerk II

Ms. Cindy Briceno joined the Tax Appeal Board on January 29, 2015. She previously worked at the Election and Boundaries Commission from July 2009 - January 2015. There she performed various duties as it pertains to the Government Accounting Department which redounded to the benefit of the Tax Appeal Board. The nature of her duties whilst based in the courtroom



involved taking account of the stock, taking directions from the Administrative Assistant, Accounting Assistant, and the Registrar. Ms. Briceno also assisted in the preparation of payment vouchers, scheduling of accounts, and the preparation of cheques for dispatch to banks and other agencies. Ms. Briceno is now based at the Election and Boundaries Commission.

Mr. Josiah Joseph – Clerical Assistant

Mr. Josiah Joseph joined the Tax Appeal Board on March 17, 2014 as an On-the-Job Trainee for a period of two years. He started his education at Belmont Boys Secondary School where he studied Accounts and Business Management at CAPE level. He was contracted as a Clerical Assistant, however, the nature of his duties being wide and varied and he assisted with the administrative and clerical functions of the Board.



In addition to this, Mr. Joseph also assisted in the AV room, operated the FTR recording system and synchronized with the IT Specialist operator so that proceedings in the court were recorded and retrieved in a timely manner. The fact that he was already versed in information technology has been a tremendous advantage. In early 2017, Mr. Joseph moved on from the Tax Appeal Board.

Ms. Nicolette Frankie - Research Assistant

Ms. Nicolette Frankie assumed the post of Research Assistant at the Tax Appeal Board on September 12, 2016. Her qualifications included a Bachelor of Laws Degree (LLB) from the University of West Indies and a



Legal Education Certificate (LEC) from Hugh Wooding Law School. At that point in time she was pursuing a Masters of Business Administration at the Edinburgh Business School, Heriot-Watt University.

Ms. Frankie's erstwhile experience ranged from her tenure in private practice where she focused primarily on non-contentious work to her civil litigation experience as an Attorney-at-Law in a private law firm. Moreover, she has served as an intern in the legal departments of state agencies which included: the National Gas Company of Trinidad and Tobago, the South West Regional Health Authority and the Mediation Board of Trinidad and Tobago. Ms. Nicolette Frankie has since moved on.

Mr. Christopher Mauge' - Communications Specialist

Mr. Christopher Mauge' assumed his role as Communications Specialist at the Tax Appeal Board on November 7, 2016. He had been tasked with planning and organizing the 50th anniversary celebrations and all the events surrounding the Tax Appeal Board's milestone, but due to financial constraints and the economic



downturn, these plans were shelved. Mr. Mauge' is an alumnus of the University of the West Indies having completed a Bachelor of Science degree in Management Studies with a Minor in Communication Studies.

He was excited to be a part of the Tax Appeal Board and was eager to learn about the different aspects of the tax system and the court system while improving on his skill level and skill set in the field of communications. He underwent training on the FTR system, the AV system and the drafting of orders. He is an avid reader and enjoys genres such as self-help and spirituality books and hoped to further his

education in the field of Business Management. Mr. Mauge´ continued his studies at the University of the West Indies.

7.0 THE INFORMATION TECHNOLOGY DEPARTMENT

In today’s work environment, even basic operations are dependent on information technology as it provides the means for retrieving current information, providing effective communication, data processing, and storage of information. The Tax Appeal Board has seen the need to dedicate and consistently upgrade both its hardware and software to ensure the protection of content, processing and transmitting of dedicated information and the secure retrieval of information of the Court’s operations and activities. Although information technology is still in its developmental stage, the procurement and provision of information technology resources is an asset in the daily and overall functioning of the Tax Appeal Board.

The economic environment in which the Board operates and the subsequent budgetary constraints have curbed any major developments in the IT framework. Additions to the existing structure include the acquisition of new cabinets for the servers, the upgrade in the Microsoft Office Suite of programs for staff and investment in new PCs to replace the existing computers.

In spite of the financial challenges, the IT department is optimistic for the future. The detailed information technology plan developed by Mr. Keith Joseph IT Specialist, promised to take the IT department to the next level and to the forefront of technology in the court system. Some of the main developments include:

I. Comprehensive Wireless Networking System

The wireless networking system was intended to enhance the networking needs and capability of the networking environment. At present, the system allows users to connect to the network primarily through wired network

technology and as a result there is reduced portability and lesser access to functions. This proposed action will allow for the optimum usage of the tools and peripheral devices employed across the Board's network and will also allow the ready use of shared resources at the Tax Appeal Board.

The Management/Backup Server and Storage Access Network (SAN) will provide the avenue for the overall administration of the wireless network as well as a backup facility to ensure that processes are not lost in the event of a disaster or emergency situation. Further, it is intended that the system will allow employees to access the internal network. In addition, it will also allow the utilisation of resources such as email, file servers, and databases without compromising the internal network security whilst guests would have limited internet connectivity. Further, the proposed post of System Administrator will aid in managing the devices effectively and secure the network from any potential threats.

The benefits of the wireless architecture will allow easy connectivity from wireless devices. This will also support simultaneous data forwarding and air monitoring functions and will offer robust wireless coverage with up to nine times the throughput of 802.11a/b/g networks.

Secondly, the security policies, Radio Frequency Management, and quality of service will be further enhanced and will subsequently enable restricted access by guest users. It will also detect malicious users and deny them access.

Finally, the network users would be able to connect to voice and data services anywhere in the Tax Appeal Board's building. This will create a

seamless business environment in where roaming and uninterrupted access will be allowed. The wireless controller will automate wireless configuration and management functions. It will provide network administration with more visibility and control to manage and secure the wireless networks in a cost-effective manner.

II. Digitization of the Tax Appeal Board's Judgments

Digitisation is the process of converting the content of the physical media, books, periodical articles, manuscripts, cards and photographs into digital format. These are subsequently available for access at a digital location or on a website through internet access. The actual digitisation function is the process of translating raw data into bits, which are fundamental units of information in a computer system.

This will facilitate browsing and effective comparison of material in useful and creative ways, providing a much greater and easier access to many different types of materials and collections. Also, they will take up much less storage space than those of hard copy books with flexibility of options. Apart from creating electronic images of the library's item, it is also possible to develop a digital surrogate of the rare and fragile original objects which could be brought together by virtual means and made available at that location.

It will also provide an educational benefit since networked digital information can be accessed by a readership across a wide spectrum with global reach. It will also aid in the preservation of the cultural heritage of the

Tax Appeal Board's library by enabling advanced research to be conducted on historical material.

III. Establishment of Video Conferencing Facilities

The services of the Tax Appeal Board over the years have been accessed by taxpayers from all parts of Trinidad and Tobago. In order to reduce the inconvenience and expense of travelling to Port-of-Spain, the Board is planning to install Video Conferencing Equipment and Video Conferencing Centres in San Fernando and Tobago.

These centres would provide the following:

- Video conferencing courtroom presence for the Tax Appeal Board, through which the Honourable Chairman, Registrar, Members and other relevant Tax Appeal Board functionaries will hold court sittings.
- Reduce the time and expense of commuting to Port-of-Spain from the remote areas in Central, South, and Tobago.
- Permit a wider array of court services to taxpayers.
- Open up greater access to areas outside of suburban Port-of-Spain.

IV. Setting up of a Document Management System

This Document Management System (DMS) would facilitate tracking, filing, movement and storage of electronic documents from the major departments of the Tax Appeal Board. These are the Registry, the Courtroom, and the Case Management database. Its capability extends to tracking and management of a variety of file versions and formats to be forwarded to the main entities of the Tax Appeal Board.

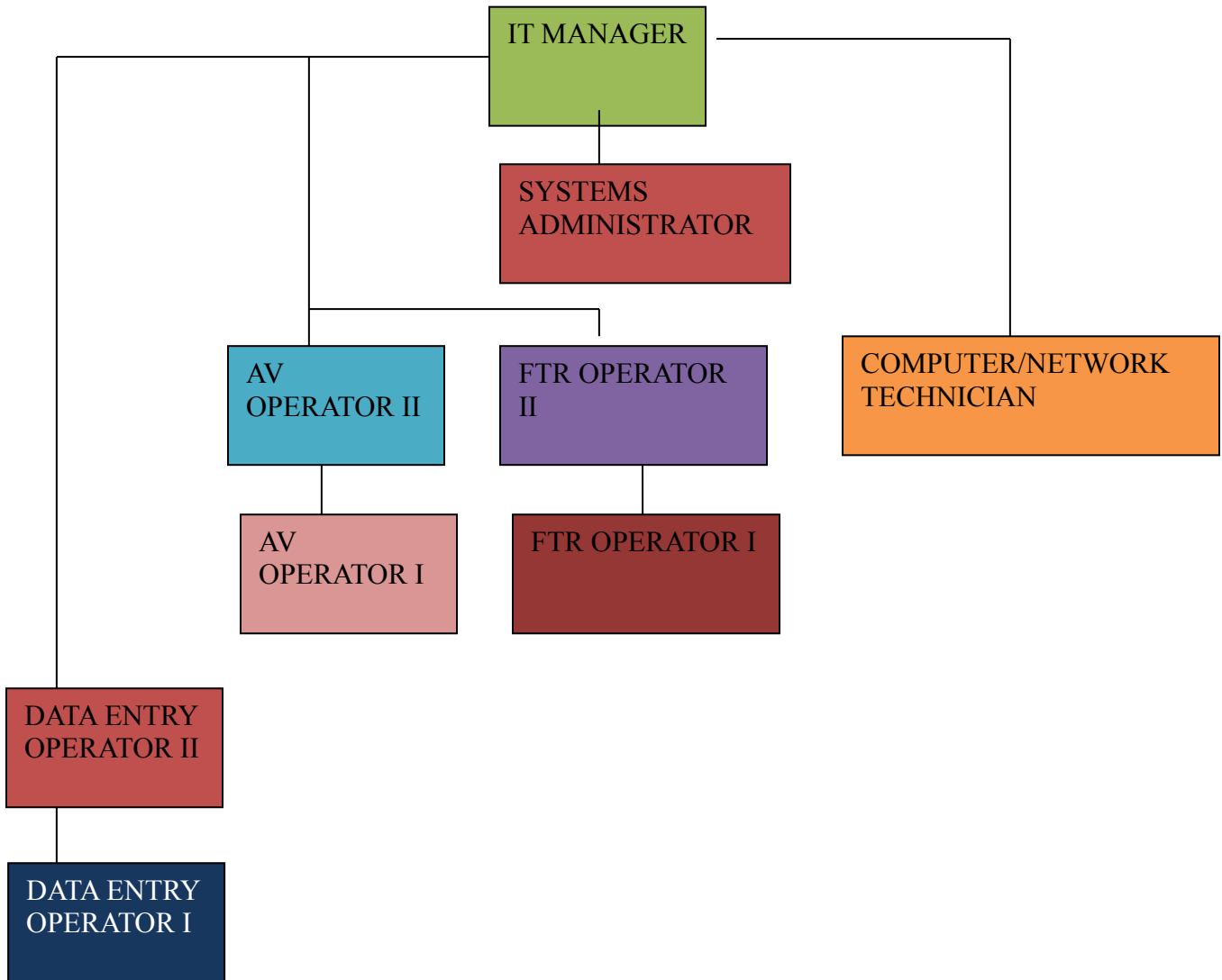
V. Upgrade of the Tax Appeal Courtroom

There is at present an urgent demand for the upgrade of the equipment and presentation devices in the courtroom. The cameras would be updated to include enhanced capture and reproduction of visual images in the courtroom. The present liquid crystal display (LCD) screens would be replaced by light emitting diode (LED) screens. The reasons for these are LED screens use less power, provide a brighter, sharper display with defined contrast and also possess a thinner panel and as a consequence generate much less heat dissipation. Also, additional touchscreen monitors will be installed at both the appellant and respondent benches for use by their respective attorneys at these locations. Two large pull-down screens would also be located at the left and right sides of the courtroom to increase the visibility of presentation documents.

VI. Establishment of an Information Technology Unit, headed by an IT Manager and consisting of ten other members of staff.

In order to assist with the proper functioning and maintenance of the new software and equipment, it will be crucial to expand the Information Technology department to accommodate key personnel responsible for different responsibilities and processes involved.

Figure 1 showing the hierarchical structure of the proposed unit



Ultimately, the Tax Appeal Board remains committed to revamping and reshaping the information technology processes. These are to ensure that functionality is optimised and will employ the requisite resources and will effect prime functioning in minimum time frames. In spite of the budgetary constraints, it is a hoped that some of these strategic objectives are implemented to improve the overall functioning of the court processes. The passing of the 2019/2020 Budget has, however, put a damper on all those initiatives in terms of allocations.

8.0 THE TAX APPEAL BOARD LIBRARY

The Tax Appeal Board was created by Act No. 29 of 1966 as a Superior Court of Record to facilitate the settlement of disputes between taxpayers and tax assessors. It was at that embryonic stage that the Tax Appeal Board's Library was created.

The Trinidad and Tobago Estimates of Expenditure for 1966 revealed that a new post of Librarian I, Grade I, was created. One year later, however, this position was changed to one of Library Assistant II in the Income Tax Appeal Board's (as it was then called) establishment. The Estimates of Expenditure for 1967 also show that at that early stage in the Library's development, a provision of \$4,000.00 (TTD) was made for the purchase of books in the financial year ending December 31, 1967.

Over the years, the library's collection has gradually expanded and was considered one of the best managed legal libraries in Trinidad and Tobago. The Library was initially staffed by a number of persons which included Ms. Joyce Douglas, Ms. June Renie, Ms. Debbie Huldah-Balchan and Ms. Monique Archer. These individuals provided yeoman service towards the Library's development.

Sadly, in February 2006, the entire Tax Appeal Board, inclusive of its Library was unceremoniously evicted from its "home" located on the second floor of the Hall of Justice building in Port of Spain. It must be noted that the Hall of Justice had been the Tax Appeal Board's home for over twenty years. This move resulted in the mothballing in cardboard boxes of the entire library collection. This had a major impact in the functioning of the library as accessibility to law reports, research materials unique to this specialist library was unavailable.

The Library remained dormant until 2010 when a new home was found for the Board at the A. A. Laquis Building at 27 Frederick Street, Port of Spain. A new Library Assistant II, Mr. Reuben Williamson was assigned to the Library in 2011. In that period of reactivation, Mr. Williamson was engaged in the physical aspects of unpacking series of boxes and re-shelving the items. However, by this time the collection had become obsolete because of the dynamic nature of law especially tax law. The herculean efforts of rejuvenating a once active law library single-handedly proved to be a near impossible task. Fervent efforts were made to recruit a professionally trained Librarian and by 2015, Mrs. Gayvelle Davis and two others, Ms. Christy Davis and Ms. Merlene Tull joined the team of NALIS Library personnel.²³ They were assigned to the Tax Appeal Board and were now charged with the responsibility of reactivating the library.

8.1 Library Upgrade: Developmental Programme 2016

The Library upgrade project was wide-ranging and took into consideration the new developments that occurred.

8.2 Collection Development

Collection Development refers to the process of building and maintaining a library's collection. It involves the selection, acquisition, evaluation, and maintenance of information resources in electronic, print and non-print formats.²⁴

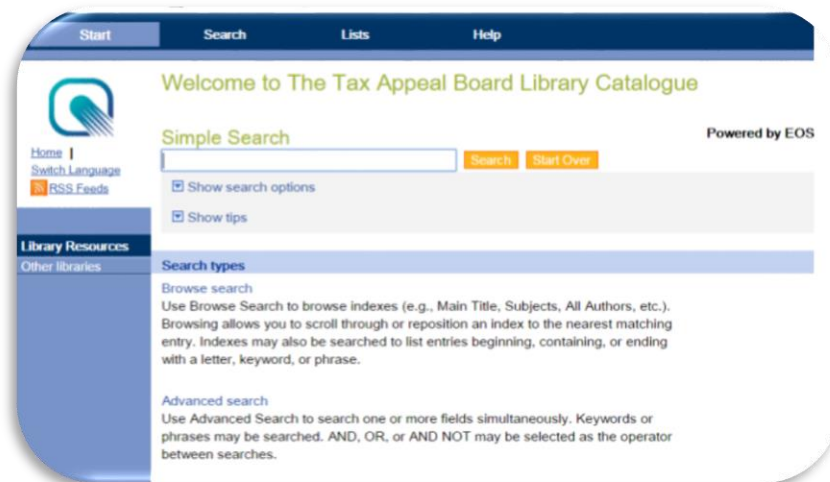
The Library embarked on the updating of outdated publications, acquisition of books and materials in the areas of taxation, as well as updating the law reports. To date the following law reports have been finalised: Simon's Tax Cases, Reports of

²³ NALIS library personnel are persons in the employ of the National Library & Information System Authority of Trinidad and Tobago.

²⁴ Collection Development Policy. (n.d.). Retrieved September 20, 2018, from http://library.ipfw.edu/about/policies/collection_development_policy.html

Tax Cases (United Kingdom), Canada Tax Cases, and Australian Tax Cases. The majority of the funding has been applied to collection development, as the information resources in the library's collection would directly influence the efficacy of the Court.

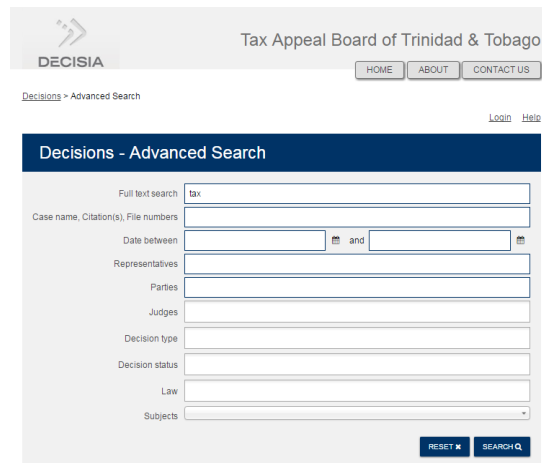
8.3 From MINISIS to EOS.Web Express



MINISIS, the previous Integrated Library System (ILS) was not user friendly. The issues with MINISIS prompted an examination of other integrated library systems as alternatives to MINISIS. Option's such as SirsiDynix Symphony software and EOS.Web were identified as possible choices. Ultimately, Eos.WebExpress, a hosted solution was selected.

EOS.Web Express is versatile and user friendly system. The EOS.Web system contains many components including cataloging, serials control and online public search access. Systems such as EOS.Web are considered integral to ensuring access to the library's information.

8.4 Trinidad and Tobago Tax Cases Database



The screenshot shows the Decisia Advanced Search interface. At the top, the Decisia logo is on the left, and the text 'Tax Appeal Board of Trinidad & Tobago' is on the right, with 'HOME', 'ABOUT', and 'CONTACT US' buttons below it. Below the header, there are links for 'Decisions > Advanced Search', 'Login', and 'Help'. The main search area is titled 'Decisions - Advanced Search' and contains several input fields: 'Full text search' (with 'tax' entered), 'Case name, Citation(s), File numbers', 'Date between' (with calendar icons), 'Representatives', 'Parties', 'Judges', 'Decision type', 'Decision status', 'Law', and 'Subjects'. At the bottom right of the search area are 'RESET' and 'SEARCH' buttons.

A snapshot of the initial Decisia Judgment Search Page.

In 2014 the Library began the Tax Appeal Board Judgments Project, whereby a title listing was created for all the judgments found in the Library's collection, as well as more recent judgments, which were delivered. This project was the precursor to the acquisition of Decisia.

Decisia is an online tool developed by Lexum for decision making bodies, like the Tax Appeal Board who want to self-publish their decisions from their own websites or intranet. It is designed to be a turnkey service available to the court 24/7. It is structured to strengthen the legal research aspect of the court operations and enables 24/7 access to Judges of the Court and to external researchers via a subscription service. It is similar to commercial legal information services, but it remains under the control of the issuing court and the contents belong entirely to the Court.

Decisia requires limited Information Technology (IT) or web specialist resources as it is hosted and supported by Lexum. Decisia is hosted on Lexum's server infrastructure and is equipped with enterprise level security and uptime. Within

days, Decisia can be set up and library staff can start managing the Decisia database. It features a secure zone providing intranet users and external subscribers with a restricted space for publishing and searching documents.

The Decisia Judgments Database will ensure that users have access to the most recent judgments.

8.5 Physical Upgrades

An aspect of the Library Upgrade Programme involves undertaking certain measures to improve the aesthetics of the library space for staff and end users and to modernise the facilities. Between 2015 and 2018 the following changes were implemented:

- The entire Library was repainted to create a user friendly environment
- The Circulation area was fitted with a wrap-around counter to allow for better accommodation of researchers and to improve the safety and security of staff
- The ergonomics of the library was altered to allow for a better workflow environment
- Windows were inserted in certain walls to create portals for natural light to enter the Library
- Compact shelving was purchased to double the shelving space in the Library without increasing the size of the Library space
- Extant shelving was increased through the use of end-panels and canopy tops and the lighting was upgraded.

8.6 Equipment Upgrade

In 2015 the Library acquired a photocopier, this being purchased primarily for use by the Library. The photocopier uses a copy card system which would allow persons to undertake the copies with minimum assistance from staff. The Library also acquired new desktop computers to facilitate staff and patrons.

8.7 Radio Frequency Identification System for Library (RFID)

Intrinsic to the reactivation of the Tax Appeal Board's Library is the need to implement a Radio Frequency Identification (RFID) system. This system is a critical tool to ensure that the integrity of the books and research materials. The necessity of this system will allow for safer use of the library and the protection of its assets.

The 3M RFID system is comprised of the following (Items a-e as shown below):

(a) 3M detection gate (Model 3500)



(b) **Staff Workstation** - The workstation combines item identification and security into a single operation. It processes both barcodes and RFID tags at checkout and returns.



(c) **Digital Library Assistant** – This device instantly reads RFID tags on library materials which make shelf-reading, shelving, sorting, searching, weeding and exception finding into routine tasks.



(d) **Tattle-tape Security strips** - These are magnetic metal strips embedded in a strip of thick, clear adhesive tape. This tape is usually affixed deep between the pages of a paperback book, or between the spine and binding of a hardcover book. If a person removes the book from

the library inadvertently, an alarm will be raised.



(e) RFID Tags

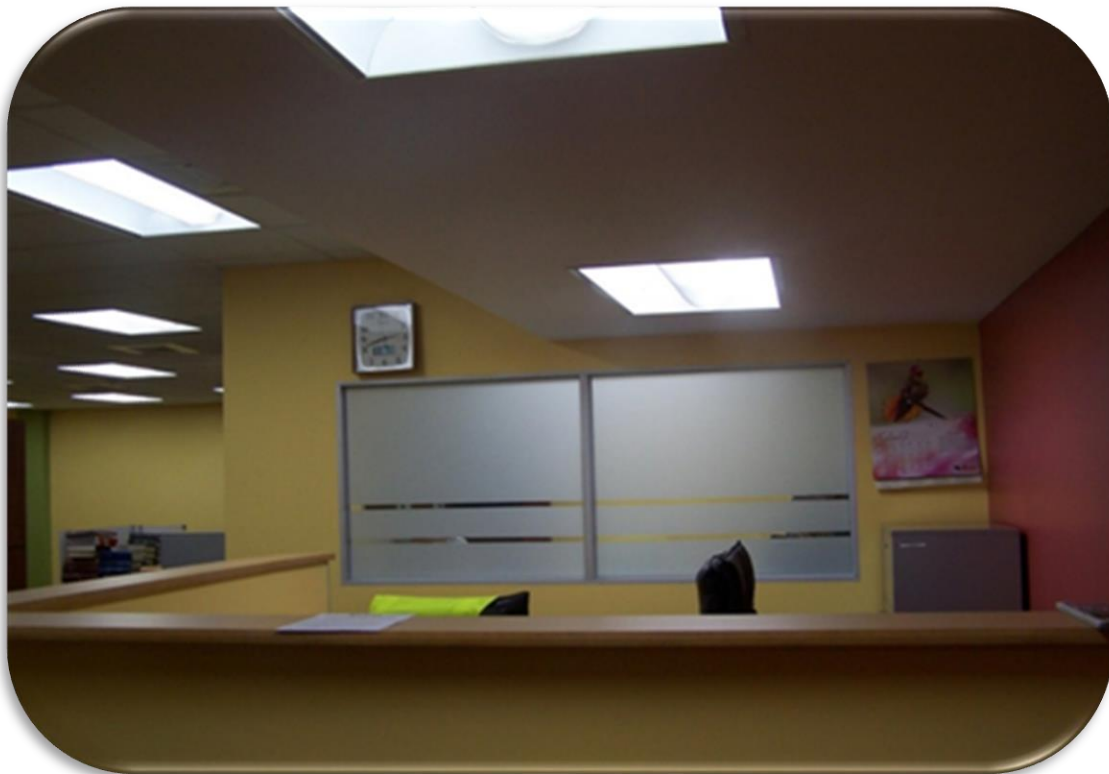


Completed Library Resources

A look at the Library after the physical upgrade was completed.



A view from the outside looking into the Library



Newly built enclosure for the Circulation Desk.



This Conference Table now looks at home in this corner of the library. The Conference Table represents the institutional history at the Tax Appeal Board and has been around for many years. It has been used for myriad purposes such as staff meetings, meetings of the Honourable Judges, cultural programs for Divali and Emancipation Day as well as staff luncheons.



These easy seats are the perfect pieces for this area. The tablet chairs embrace the new ways that people use libraries.

Well decorated library shelves will attract the eyes of the library user.



9.0 THE KAIZEN SERIES

The term Kaizen, which originated in Japan after World War II, is the continuous practice of small improvements, which in this case, is to allow for the enhancement of the organization. It evolved in part by American business leaders who were there to help rebuild the country. There, one of the major automobile companies in the world first implemented the revolutionary concept which became popular very quickly throughout the nineteen-fifties and was ultimately introduced to the Western world in 1986 by Masaaki Imai made famous through his book, Kaizen: The Key to Japan's Competitive Success.

Kaizen recognises the connection between outcomes and processes which are part of the fabric of Japanese Society, even on a personal level which is why it has been so successful.

Since then, it has spread throughout the world and is now widely implemented in environments outside of those of business and productivity. Here in Trinidad and Tobago, the Honourable Chairman of the Tax Appeal Board, Mr. Anthony D.J. Gafoor implemented the Kaizen Series, a monthly speaking segment which showcased a number of prominent guest speakers including Dr. Thackeray Driver, Head of the Energy Chamber; Mr. Noel Inniss, Registrar, Industrial Court; Master Frank Eugene, renowned Taekwondo instructor; Mr. Suruj Ragoonath, former West Indies cricketer; and businessman and head of the Downtown Owners and Merchants Association, Mr. Gregory Aboud.

9.1 Kaizen Series Guest Speakers

Mr. Noel Inniss

Mr. Noel Inniss has been the Registrar of the Industrial Court since 2000. His past work experience includes being employed at the Treasury Department as a State Solicitor before assuming the role of the Registrar of the Industrial Court.



He shared his insight into the workings of the Public Service which was highly instructive. His speech at this session touched on his personal experience and the dilemmas he faced within the organizational structure of the Public Service in terms of the management of staff and the ability to lead and to lead effectively in the Public Service.

Public Management is a discipline that studies the management processes and relationships established in the public and outside organizations in the preparation of concepts, principles and laws to ensure their effective organization and functioning, in power regime and to satisfy public interest, through the provision of public services (Chevallier J. 1987).²⁵

Effective leadership in the public sector is, therefore, imperative as changes in public sector productivity can have wide-ranging impacts on the economy. Given our current economic state of affairs, the deteriorating amount of financial resources is inescapable and therefore productivity, performance and growth must be our primary focus.

²⁵ <http://www.upg-bulletin-se.ro/archive/2012-4/15.Popa.pdf> (Last visited September 24, 2019).

Thornhill (2006)²⁶ suggests three main reasons for the importance of public sector productivity. Firstly the public sector is a major employer. Secondly the public sector is a major provider of services in the economy, particularly business services and social services. Thirdly the public sector is a consumer of tax resources.

Productivity and performance are therefore an outcome of a myriad of factors ranging from the sustenance from the top, committed employees, a performance measurement structure, employee training, incentive structures and feedback.

Mr. Gregory Aboud

Mr. Gregory Aboud is the President of the Downtown Owners and Merchants Association. He graduated from Ivey Business School at Western University in 1978 and has been instrumental in representing the plight of the owners and merchants of Downtown, Port of Spain. Additionally, he has also canvassed several initiatives before various government ministers for the development and prosperity of the members of DOMA.



His involvement in DOMA has therefore played an integral role in the business landscape of Trinidad and Tobago.

His speech focused on issues of safety, leadership and the ability of the private sector to co-exist with the public sector.

²⁶ <http://www.thensg.gov.za/wp-content/uploads/2016/10/PUBLIC-SECTOR-PRODUCTIVITY-24-NOVEMBER-2014.pdf>. (Last visited September 24, 2019).

Master Frank Eugene

Master Frank Eugene's speech emphasized the benefits of Taekwondo and how it can be incorporated into one's lives. He elucidated on the fact that persons must recognize the importance of work but with the benefit of that covenant comes a burden.



According to the World Martial Arts Academy, the discipline of Taekwondo leads to sustained energy, improved health and fitness, superior coordination, and greater self-esteem. Studies indicate that there is a direct correlation between exercising and improved mental/cognitive functions in the workplace. Further, that the psychological benefits can improve mood and interpersonal interactions amongst co-workers.

The importance of Master Eugene's contribution cannot be underscored as a healthy work environment can, in the long run, boost the productivity and performance of the workforce and ultimately the economic viability of our country.

Master Eugene began his journey into the martial arts forum in Florida, USA. He focused mainly on the art of Taekwondo and initially entered one U.S. Invitational tournament and placed first in the Men's Breaking and Weaponry at a level of 4th Guep (Blue Belt) Sabum Eugene. On his return to Trinidad, he became a member of the Trinidad and Tobago Taekwondo Association and attained 2nd Degree WTF Black Belt and 4th Degree Black Belt American Taekwondo Academy. He performed in many Caribbean and World Taekwondo Championships.

His formal athletic representation for Trinidad & Tobago in the sport of Taekwondo on the international stage began in 1993 and finally, in 1998 both at Central

American & Caribbean Games (CAC), He has since retired from international competition.

Master Eugene has contributed significantly to the spread and development of Taekwondo in Trinidad & Tobago by providing additional training halls (Do Jangs) across the east-west corridor of Trinidad.

Mr. Suruj Ragoonath

Mr. Suruj Ragoonath visited the Tax Appeal Board on the invitation of His Honour Mr. Roland Hosein, Honourable Member of the Tax Appeal Board. His speech concentrated mainly on cricket and the rigors, preparation, and training that were associated with the sport and how this was applicable to the general work ethos of the public service and the Tax Appeal Board.



Mr. Suruj Ragoonath was born March 22, 1968. He was a former cricketer and right-handed batsman. He played in two Tests in March 1999. Mr. Ragoonath was an extremely aggressive opening batsman. He has served as the Chief Executive Officer of the Trinidad and Tobago Cricket Board.

Dr. Thackwray (Dax) Driver

Dr. Thackwray “Dax” Driver has a Ph.D. from the University of London and has been the Chief Executive Officer of the Energy Chamber for many years. He is also a Board Member of the Trinidad and Tobago Coalition of Service Industries. Dr. Driver has pioneered numerous new initiatives and activities for the Energy Chamber,



amongst them, include the CSR Awards programme.

His prior work experience includes the Chairmanship of the Economic Development Board, Coordinator of Inter-American Development Bank funded Agriculture Sector Reform Programme and a consultant on land and natural resource projects in the Caribbean and Africa.

10.0 FINANCE AND ACCOUNTS

The Court's Accounting Unit is being managed by the Accounting Assistant, Mrs. Afrose Subratti who played an integral role in the transparency and accountability of the unit by maintaining the record of accounts in compliance with the prescribed rules, regulations and notices issued by the Ministry of Finance, Comptroller of Accounts, and the Auditor General.

NOTE 3 - Comparative Statement of Expenditure for the last (5) Financial Years 2014-2018

YEAR	EXPENDITURE CLASSIFICATION SUBHEADS							TOTAL
	PERSONNEL EXPENDITURE	GOODS AND SERVICES	MINOR EQUIPMENT PURCHASES	CURRENT TRANSFERS AND SUBSIDIES	CURRENT TRANSFERS TO STATUTORY BOARDS AND SIMILAR BODIES	DEBT SERVICING	DEVELOPMENT PROGRAMME	
	\$ c	\$ c	\$ c	\$ c	\$ c	\$ c	\$ c	\$ c
2014	4,797,321.46	5,851,108.34	51,486.95	0.00	0.00	0.00	0.00	10,699,916.71
2015	3,689,782.25	5,724,091.16	89,337.26	0.00	0.00	0.00	288,257.66	9,791,468.33
2016	3,668,990.93	5,337,272.45	97,888.11	0.00	0.00	0.00	1,133,812.80	10,237,964.29
2017	2,821,748.68	4,750,434.02	2,023.46	0.00	0.00	0.00	0.00	7,574,206.16
2018	2,366,705.14	5,187,351.77	62,928.00	0.00	0.00	0.00	0.00	7,616,984.92
2019	2,870,185.60	4,880,316.96	17,977.50	0.00	0.00	0.00	0.00	7,768,480.06

Analysis and Summary of Expenditure

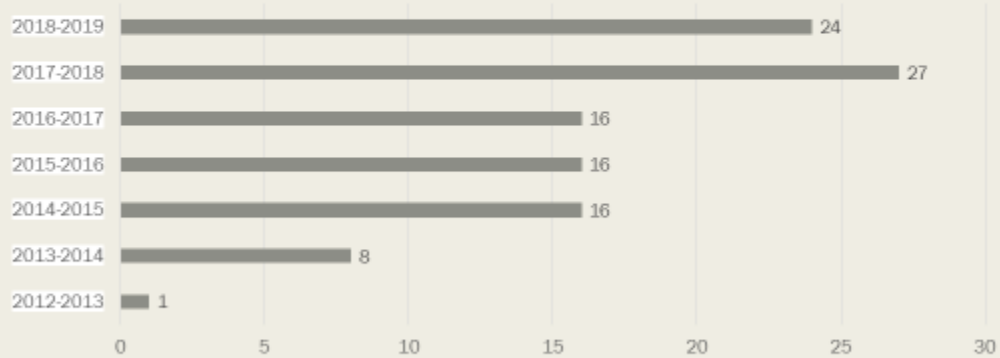
Recurrent Expenditure refer to the payments for expenses which are incurred during the day-to-day operations of the Board for Personnel Expenditure, Goods and Services and Minor Equipment Purchases. Recurrent Expenditure for Fiscal Year 2018/2019 is \$ 7,768,480.06

- The Revised Estimate for Recurrent Expenditure for Fiscal Year 2017/2018 was \$7,616,984.92
The largest portion of die allocation has consistently' gone to Sub-Head 02 Goods and Services .This figure has been fluctuating over the period 2014- 2019.
Minor Equipment Purchases received the lowest portion of the total allocation for the Board over the period 2014 to 2019.
- The total allocation of the Board has been fluctuating over the six (6) year period.

The Tax Appeal Board, therefore, continues to operate within its financial ambit given the strained circumstances of the economy.

We are cognizant of the ever-changing circumstances in the economy and remain adamant on adhering to the policies of transparency, accountability, and good governance in our operations for the upcoming fiscal year 2016-2017.

DECISIONS OF THE TAX APPEAL BOARD BY COURT YEAR 2012-2019



2

Cases Completed by the Tax Appeal Board

BREAKDOWN BETWEEN DECISIONS IN BIR AND CUSTOMS APPEALS 2012-2019

TOTAL	TOTAL	BIR	C&E
2012-2013	1	1	0
2013-2014	8	8	0
2014-2015	16	12	4
2015-2016	16	12	4
2016-2017	16	12	4
2017-2018	27	24	3
2018-2019	24	24	0
TOTAL	108	93	15

3

CA DECISIONS ON APPEALS RELATED TO JUDGMENTS OF TAB 2012-2019

CA FILE NUMBER	APPELLANT	RESPONDENT	DECISION OF COURT OF APPEAL
1P041/2015	UNILEVER CARIBBEAN LIMITED	BOARD OF INLAND REVENUE	Appeal dismissed
2P256/2016	JIMDAR CATERERS LIMITED	BOARD OF INLAND REVENUE	Appeal dismissed though for differing reasons from that advanced by the TAB
3P 187/2015	KENESJAY SYSTEMS LIMITED	BOARD OF INLAND REVENUE	Appeal dismissed

TOTAL CA DECISIONS	% DECISION OF TAB UPHELD
3	100%

5

CASE STATED REQUESTS 2012-2019

YEAR	CASE STATED REQUESTS	DECISIONS	% CASE STATED REQUESTS/DECISIONS
2012-2013	0	1	0.00%
2013-2014	1	8	12.50%
2014-2015	3	16	18.75%
2015-2016	3	16	18.75%
2016-2017	4	16	25.00%
2017-2018	2	27	7.41%
208-2019	4	24	16.67%
TOTAL	17	108	15.74%

4

SIGNIFICANT DECISIONS 2012-2019

Whether particular payments made by a TT resident company to a TT non-resident company arises in Trinidad and Tobago in the context of the criteria necessary for the imposition of withholding tax	I 1 of 2011, AAG v BIR APPLIED SUBSEQUENTLY IN I 78 of 2012,AAZ v BIR; I38-39 of 2013 ABI v BIR; I 80 of 2013, ABL v BIR
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6

SIGNIFICANT DECISIONS 2012-2019

Whether a series of transactions involving flow of dividends originating from Trinidad and Tobago and transmitted to the ultimate parent based in another jurisdiction was on the particular facts within the realm of being an artificial or fictitious transaction within the context anti-avoidance provisions of the Income Tax Act ; the matter also involved an examination of the concept of beneficial ownership in the CARICOM Double Taxation Treaty	I 102 of 2015 ACL (No.2) v BIR Decision is under appeal.
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7

SIGNIFICANT DECISIONS 2012-2019

Whether there is any statutory pre-condition must be satisfied before the Board of Inland Revenue is allowed to make a determination against an employer for PAYE on additional emolument income	I 6-28 of 2014 AAN v BIR; DECISION WAS AFFIRMED BY COURT OF APPEAL -P041/2015 UNILEVER CARIBBEAN LTD v BIR
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8

SIGNIFICANT DECISIONS 2012-2019

Procedural fairness in the context of the obligation on the State to give reasons to the taxpayer as to the adjustments it made in its assessment.	V24-25 of 2016, ACN v BIR; I5 of 2017, ACR v BIR APPLIED IN I 102 of 2015, ACL (No.2)v BIR and DISTINGUISHED IN I 40 of 2018, ACX v BIR in the context of best of judgment assessments
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9

SIGNIFICANT DECISIONS 2012-2019

The distinction between an employee and an independent contractor for purposes of PAYE and the factors to consider in making that determination.	I 82-83 OF 2009., AAM v BIR; DECISION WAS AFFIRMED BY COURT OF APPEAL IN P187/15 KENESJAY SYSTEMS LTD v BIR
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10

SIGNIFICANT DECISIONS 2012-2019

Computation of wear and tear allowances in a year of income in which the initial allowance is also granted	I 49-51 of 2015 ACQ v BIR
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11

11.0 TAX APPEAL BOARD DECISIONS 2013-2019

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
1	A7-8/11	AAA	BIR	25th July,2013	Factors to consider in granting extension of time to file Notice of Appeal out of time
2	I61/10	AAB (No.1)	BIR	3rd October, 2013	Factors to consider in granting extension of time to file pleadings
3	I41-45/11	AAC	BIR	28th November,2013	Application by Appellant under r.26(2) of TAB rules for amendment or amplification of Statement of Case
4	I23/13	AAD	BIR	12th December, 2013	When did business commence to determine to determine Business Levy liability
5	I33/07	AAE	BIR	11th February, 2014	Deductibility of provision for doubtful debts
6	I15/08	AAF	BIR	25th June, 2014	Whether assessment was made within time prescribed under s.89(1) of ITA; deductibility of expenses
7	I1/11	AAG	BIR	26th June, 2014	Withholding Tax; factors to consider in determining where does payment arise; deductibility of management fees

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
8	I 67/09	AAH	BIR	2nd July, 2014	Discovery by the Respondent; relevance of accountancy evidence in determination of tax matters
9	I6-13/05	AAI	BIR	3rd July,2014	Whether Appellant able to pursue issue of interest though not a ground of appeal; whether interest on refund was justifiable
10	I 66/12	REPSOL E&P T&T LIMITED	BIR	2nd October, 2014	Relevance of accountancy evidence in determination of capital assets; whether stamp duty should be included as an element of capitalized costs of assets under the PTA
11	I63/12	READYMIX (WEST INDIES) LIMITED	BIR	2nd October, 2014	Factors to consider in granting leave to file a supplemental Statutory Bundle of Documents
12	C38-57/13	AAJ	C&E	29th October, 2014	In context of Rule 21 of TAB Rules, is RSC or CPR applicable?
13	V33-40/09	AAK	BIR	29th October, 2014	VAT classification on supplies made to a recipient who is not within TT at time services were performed and paid in currency other than TT dollars

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
14	I 61/10	AAB (No.2)	BIR	3rd November, 2014	Whether the objection was determined within time prescribed under section 86(8) of the ITA.; non est factum; taxation of proceeds of deferred annuity plan on surrender or maturity
15	C1-3/12	AAL	C&E	1st December, 2014	Methodologies under the Sixth Schedule of the Customs Act
16	I82-83/09	AAM	BIR	17th December, 2014	Independent Contractor vs Employee
17	I6-28/14	AAN	BIR	17th December, 2014	Whether there is a statutory pre-condition before Respondent can raise a PAYE determination
18	V147-172/98	AAO	BIR	18th December, 2014	Whether a reimbursement of expenses incurred by Appellant on behalf of a related company is a commercial supply for VAT purposes
19	C58-60/13	AAL (No.2)	C&E	20th January, 2015	Methodologies under the Sixth Schedule of the Customs Act
20	C5/10	AAP	C&E	22nd January, 2015	Methodologies under the Sixth Schedule of the Customs Act
21	I36/14	AAQ	BIR	15th July, 2015	Validity of an unsigned tax return; amendment of tax return

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
22	I8-10/13	AAR	BIR	15th July, 2015	Whether Appellant may pursue a ground of appeal which was not raised at objection stage; accounting depreciation and classification errors
23	I97/13	AAS	BIR	20th July, 2015	Procedure on discovery of error by taxpayer in original filing of the tax return; section 90 of the ITA
24	V1-3/14	AAT	BIR	20th July, 2015	Input tax claims where Appellant funded in part by government grants
25	I28/2004	AAU	BIR	30th July, 2015	Refusal of Consent Order on discovery by Court of wrong rate of tax being applied
26	I 105-106/2014	AAV	BIR	8th October, 2015	Right of taxpayer to file Notice of Appeal prior to determination of objection under section 86(9) of the ITA
27	V68/13	AAW	BIR	18th November, 2015	Adequacy of Statement of Case and whether compliance with Rule 26 of the TAB rules
28	V1-3/14	AAT (No.2)	BIR	16th February, 2016	Factors to consider in costs application under Rule 18(2) of TAB rules
29	C9-10/14	AAX	C&E	16th February, 2016	Admissibility of computer-generated documents in absence of original documents

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
30	V48-67/13	AAZ	BIR	22nd February, 2016	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules
31	178/12	AAZ	BIR	29th February 2016	Withholding tax; factors to consider in determining where does payment arise; Business Profits or Royalties under TT/USA Treaty
32	I24/10	ABA	BIR	28th April, 2016	Factors to consider in granting leave to amend Statement of Case
33	I78/12	ABB	BIR	2nd May, 2016	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules
34	I6-8/15	ABC	BIR	4th May, 2016	Whether separate PAYE appeals should be filed for each monthly determination or can it be unilaterally consolidated per income year
35	I 141/14	ABD	BIR	12th May, 2016	Amendment of Pleadings; Factors to consider whether RSC or CPR principles
36	V1-12/07	ABE	BIR	16th June, 2016	Whether appeal should be dismissed for want of prosecution
37	C15/14	ABF	C&E	23rd June, 2016	Factors to consider in costs application under Rule 18(2) of TAB rules

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON -DENT	DATE DELIVERED	SUBJECT MATTER
38	I 73/15	ABG	BIR	25th July, 2016	Factors to consider in application for leave to extend time to file Statement of Case and Statutory Bundle of Documents; RSC or CPR
39	C58-60/13	AAL (No.3)	C&E	25th July, 2016	Whether documentary evidence submitted by Appellant is satisfactory to substantiate pricing of material imports
40	I14/09	ABH	BIR	25th July, 2016	Validity of PAYE determinations for years of income 2001 and 2002 which were made under section 99 (1A) which was introduced by Finance Act 2004
41	C1-3/12	AAL (No.4)	C&E	25th July, 2016	Whether documentary evidence submitted by Appellant is satisfactory to substantiate pricing of material imports
42	I38-39/13	ABI	BIR	1st November, 2016	Withholding tax, royalty payments TT/SWITZERLAND Treaty, payment arising.

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON -DENT	DATE DELIVERED	SUBJECT MATTER
43	C9-10/14	AAX (No.2)	C&E	29th November, 2016	Factors to consider in granting leave to file computer generated documents; whether appeals should be allowed for non-compliance with section 7(6) of TAB Act
44	142/15	ABJ	BIR	1st December, 2016	Failure to issue and serve a Notice of Assessment; summary judgement, non-compliance with s.7(6) of TAB Act and Rule 25 of TAB Rules
45	I 58-69/15	ABK	BIR	12th December, 2016	Factors to consider in extending time to file and serve affidavit evidence
46	I80/13	ABL	BIR	12th December, 2016	Withholding tax, the scope of Article 8 of TT/US Treaty
47	I71-72/14	ABM	BIR	19th January, 2017	Unreported Income, Burden of Proof, Mortgage Interest
48	I39/15	ABN	BIR	30th January, 2017	Whether the PAYE objection was determined within statutory period for making determination

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
49	I4/15	ABO	BIR	2nd February, 2017	Whether the emolument earner is liable to pay to the BIR any tax in respect of emoluments which were paid or provided to the emolument earner by his employer
50	I22/15	AAG (No.2)	BIR	7th February, 2017	Whether a Notice of Determination of Objection was subsequently determined by a Notice of Assessment
51	SD 4-42/15 SD 2-3/16	ABP	BIR	21st February, 2017	Factors to consider in granting leave to amend pleadings in a Stamp Duty appeal
52	V8-23 of 2016	AAD	BIR	13th March, 2017	Whether BIR was premature in requesting case stated
53	C1/16	ABQ	C&E	12th April, 2017	Factors to consider in granting leave to file supplemental affidavit
54	C19-24/14	AAL (No.5)	C&E	13th April, 2017	Summary Judgement application
55	I43-44/14	ABR	BIR	5th June, 2017	Striking out evidence and granting of interrogatories
56	C1/17	ABS	C&E	22nd June, 2017	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
57	I121/14	ABT	BIR	14th July, 2017	Whether a new issue has been introduced; whether a business expense or an application of profits.
58	I 18/13	AAH (No.2)	BIR	27th September, 2017	Whether the BIR was justified in raising an additional assessment
59	I65/09	ABU	BIR	28th September, 2017	Whether the assessment was made within the time prescribed under s.89(1)
60	I 113-114/14 83-86/15	ABV	BIR	11th October, 2017	Res judicata in tax matters
61	I82/15	ABW	BIR	19th October, 2017	Application by Respondent to strike out evidence
62	C19-24/14	AAL (No.6)	C&E	25th October, 2017	Whether to award costs to the Appellant under r.18(2)
63	I64-65/12	ABX	BIR	3rd November, 2017	PAYE, whether new ground of appeal has been introduced in submissions; burden of proof on part of Respondent; employer in the context of PAYE;
64	C73/13, C1,5 &8/14, 16-18/14, 25-26/14	AAL (No.7)	C&E	3rd November, 2017	Summary Judgement application
65	I73/16	ABY	BIR	6th November, 2017	Non-compliance with Court Order relating to filing of affidavit

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
					evidence
66	I 22/09	AAE (No.2)	BIR	9th November, 2017	Burden of proof on Respondent
67	SD 1/16	ABZ	BIR	13th November, 2017	Whether to award costs to the Appellant under r.18(2)
68	I 35-37/12	ACA	BIR	30th November, 2017	Whether to award costs to the Appellant under r.18(2)
69	I5/15	ACB	BIR	8th December, 2017	TT/France Double Tax Treaty. Non-discrimination article, accounting evidence, ground not objected to
70	V5/05	ACC	BIR	15th December, 2017	Whether agent may claim input tax related to supplies made to principal
71	I43/05	ACD	BIR	15th December, 2017	Defects in Notice of Assessment
72	I63-64/04	ACE	BIR	15th December, 2017	Defects in Notice of Assessment
73	I27-28/02	ACF	BIR	15th December, 2017	Whether objection has been determined within prescribed statutory time frame for so doing
74	I 11/11	ACG	BIR	19th February, 2018	Res judicata in tax matters; unreported income

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
75	I 61/12	ACH	BIR	1st March, 2018	Burden of proof on Respondent ; additional income; lease payments; interest deductibility; bad debts; journal entries
76	V21-29/14	ACI	BIR	7th March, 2018	Jurisdiction of TAB of Chairman and one member to hear applications for extension of time
77	I62/12	ACJ	BIR	23rd March, 2018	Deferred income; badges of trade; relevance of accountancy evidence
78	A2-5/18	ACK	BIR	23rd March, 2018	Originating process s.86(4) of ITA
79	I17/18 118/18	ACL	BIR	18th April, 2018	Factors to consider in granting consolidation of appeals
80	I 23/16	ACM	BIR	19th April, 2018	Definition of "public funds" within the context of s.10 (9) of ITA, burden of proof and application of statutory formula for deductibility of expenses
81	C73/13, C1,5 &8/14, 16-18/14, 25-26/14	AAL (No.8)	C&E	1st May, 2018	Striking out evidence
82	V24-25 /16	A CN	BIR	24th May, 2018	Quasi-Judicial function of the objection process

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPONDENT	DATE DELIVERED	SUBJECT MATTER
83	SD1 /15	ACO	BIR	6th June, 2018	Stamp Duty on financial instruments; debenture or promissory note
84	I49-51/15	ACP	BIR	17th July, 2018	Deductibility of expenses incurred in relation to tax exempt income
85	I 58/14	ACQ	BIR	12th October, 2018	Computation of wear and tear allowance in a year of income in which initial allowance is also claimed
86	I5/17	ACR	BIR	12th October, 2018	Procedural Fairness; Investment Tax Credit under the Petroleum Taxes Act
87	V7-10/17	ACS	BIR	30th October , 2018	Application to strike out Notice of Appeal; Relief from sanctions
88	I 49-52/14 & I 125-128/14	ACT	BIR	20th November, 2018	Factors to consider in determination of application for leave of the TAB to grant amendments to Statement of Case; modification of CPR rules within the context of TAB proceedings
89	A 10 &11/18	ACU	BIR	20th November, 2018	Originating process s.86(4) of ITA
90	I 43/17	ACV	BIR	17th December, 2018	Proof of service by Respondent in accordance with s.114 (2) of the ITA

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
91	I 102/15	ACL (No.2)	BIR	21st January, 2019	Beneficial ownership within context of CARICOM Double Taxation Treaty and S.67 of the ITA; procedural fairness and amendment of pleadings
92	SD 5/17	ABQ (No.2)	BIR	27th February, 2019	Assignment of lease vs lease of State Agricultural Lands and whether exemption from Stamp Duty
93	A 20/18	ACW	BIR	12th March, 2019	Factors to consider in granting extension of time to file Notice of Appeal out of time
94	I 40/18	ACX	BIR	28th March, 2019	Procedural fairness within the context of best of judgment assessments
95	I 75/12	ACY	BIR	11th April, 2019	Initial Allowance and Wear and Tear Allowance in the context of a resulting trust; deductibility of insurance expenditure, pre-paid expenses and evidence required to prove expenditure
96	I18/13	AAH (No.3)	BIR	6th May, 2019	Findings on matter referred to the Respondent for reconsideration

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON-DENT	DATE DELIVERED	SUBJECT MATTER
97	I81/18	ACZ	BIR	8th June, 2019	Factors to consider in determining whether to grant leave to file a late objection; distinction between appeals against decisions of the BIR not to grant a late objection from applications to file an appeal out of time.
98	I73/16	ABY (No.2)	BIR	8th June 2019	Summary judgment where there is a failure to file evidence in accordance with Order of the Court
99	I73/15	ABG (No.2)	BIR	10th June, 2019	Application to strike out aspects of pleadings; cross-application for summary judgment
100	I73/01	ADA	BIR	17th June, 2019	Considerations of Court in making an Order in terms of an agreement
101	I46/02	ADB	BIR	28th June 2019	Whether agreement entered between parties accurately classified the expenditure allowable
102	I 35/18	ADC	BIR	5th July, 2019	Non-compliance with section 7(6) of TAB Act and Rule 25 of TAB rules

NUMBER	APPEAL NO.	RULE 20 TITLE	RESPON -DENT	DATE DELIVERED	SUBJECT MATTER
103	I 75/16	ACZ	BIR	5th July, 2019	Application by Respondent to strike out evidence; whether exceptional circumstances for admission of documents into evidence pursuant to Rule 13 (1A) of the TAB Rules.
104	I79/16	ADD	BIR	10th July 2019	Application by Appellant for Order confirming inapplicability of Rule 13 (1A) of TAB Rules
105	I37/19	ADE	BIR	29th July 2019	Application by Appellant under r.26(2) of TAB rules for amendment or amplification of Statement of Case
106	V56-61/15	ADF	BIR	29th July 2019	Application by Respondent to strike out evidence of the Appellant on basis of Rule 13 (1A) of TAB rules
107	I 15/02	ADA	BIR	29th July 2019	Power of the Court to grant an Order in terms of an agreement
108	A 12/18	ABY	BIR	30th July 2019	Factors to consider in granting extension of time to file Notice of Appeal out of time

12.0 PAST HOLDERS OF THE POST OF CHAIRMAN OF THE TAX APPEAL BOARD

THE HONOURABLE H.A. BESSON (1979)



His Honour Mr. Alexander Besson was the Honourable Chairman of the Tax Appeal Board in 1979. Herman Alexander Besson was the son of Henry Alexander Besson of Arima. He attended Queens Royal College where he was awarded a House Scholarship in 1941. He was a former Judge of the Supreme Court and prior to that worked at several positions in the Attorney General's Office. In 1982, he was posthumously awarded the Chaconia Gold Medal for long and meritorious service to the legal profession. He was appointed Crown Attorney in the island of Montserrat. Additionally, he worked in several positions in the Attorney General's Office in Trinidad and Tobago before being appointed Solicitor General and later ascended to the position of Judge of the Supreme Court. He married Gweneth Gumbs of Tortola, their children were Herman, Noel and Sandra Besson.

THE HONOURABLE H.P. KOYLASS (1979-1985)



The Honourable Harold Peter Koylass was the Honourable Chairman of the Tax Appeal Board from 1979-1985. He departed this life on January 15, 2004. He led a long and accomplished career in the legal profession after being called to the Bar at Gray's Inn, London in 1955. Justice Harold Peter Koylass was according to his Justice Lucky "a person whose life exhibited standards of conduct which are difficult to emulate."

His professional accomplishments included serving in private practice until his accession to Magistracy in 1959 where he served for six years on the bench, Crown Counsel in 1963, Senior Crown Counsel in 1966, Legal Draftsman II 1967, Senior Parliamentary Counsel in 1972 and Director of Public Prosecution. In 1979 he was appointed Chairman of the Tax Appeal Board where he served for a period of six years. Thereafter, he was appointed Puisne Judge of the High Court from October 01, 1985 till his departure in 1994.

THE HONOURABLE MONICA BARNES (1985-1995)



The Honourable Monica Barnes S.C., was featured among the 90 most prominent women in Trinidad and Tobago. Her Honour was the first woman to be admitted to the Inner Bar and appointed Senior Counsel.

She worked in the Trinidad and Tobago Civil Service for a period of ten years (10) before leaving Trinidad for England where she attended the College of Law and the Honourable Society of the Middle Temple. In 1966 Ms. Barnes was called to the Bar of England and Wales and admitted to the Bar of Trinidad and Tobago. She also attended the Institute of International Relations at the University of the West Indies where she majored in Diplomacy.

Her Honour had a distinguished career in the Legal Service where she was appointed the Chief Parliamentary Counsel of Trinidad and Tobago in 1978, Senior Counsel in 1979, Chairman of the Tax Appeal Board from 1985 to 1995 (which

post she served with distinction) and a Puisne Judge of the Supreme Court from 1995 to 2000.

Her notable involvement and contribution to the legal sphere can be seen in her many memberships to Commissions such as the Law Reform Commission, Law Revision Commission, and the Constitution Commission. She was also elected Vice President of the Commonwealth Legislative Drafting Association at the Commonwealth Conference and a Course Director at the Hugh Wooding Law School.

Following her retirement from the profession in 2000 her Honour served on various Government appointed bodies such as the Commission on the Status of Women, the Committee for the establishment of a Family Court, the Caribbean Community Company Law Task Force, The CARICOM Standards Committee and the Committee for the Reorganization of the University of the West Indies.

HER HONOUR AMELIA CARRINGTON SC (1996-1998)



Her Honour Ms. Carrington served the Tax Appeal Board for a period of two years. She was the former Solicitor General and a Director of Central Bank of Trinidad and Tobago. She also served as a member of the Public Service Appeal Board for six years after having been appointed to office on January 18, 2010.

PAST FULL-TIME MEMBERS

THE HONOURABLE PATRICK BRENNAN BURKE (1967-2001)



His Honour Patrick Brennan Burke departed this life on April 22, 2002. He served the Tax Appeal Board since its inception in 1967 till his retirement in September 2001. In his thirty-year span, his Honour made sterling contributions to the jurisprudence of the Tax Appeal Court and the field of accountancy having sat in over five thousand appeals.

His Honour acceded to fellowship status in the Association of Certified and Corporate Accountants now recognized as the Association of Chartered and Certified Accountants. His public service contributions included serving in the Financial Secretary's office of the then Colonial Secretariat, and thereafter, to the Public Treasury as Deputy Accountant General. He contributed to modernizing the accounting system and widening the use of bank accounts and laying the foundation for decentralization of the Public Service Accounting system. From Accountant General he moved to the Industrial Corporation and served as its Deputy General Manager from which office he moved to the Tax Appeal Board where he was known for his sagacity in Tax Jurisprudence.

In his personal capacity, the Honourable Mr. Patrick Brennan Burke was an avid cricketer and a recipient of the Chaconia Medal Gold in 2000 for his contribution to the development of sports. He was also known by friends, acquaintances and professionals alike for his intelligence, honesty, integrity, and trustworthiness.

HIS HONOUR VINDAR DEAN-MAHARAJ (1989-2012)



On April 03, 1982 His Honour Vindar Dean-Maharaj was appointed a full-time member of the Tax Appeal Board where he dedicated his working life and served without fear or favour for a period of over 21 years. In 2001 he was awarded the Chaconia Medal Gold for long and meritorious service in the sphere of public service and accountancy.

His career was grounded mainly in the Public Service where he worked for over six decades holding countless posts and positions. In 1948, he was appointed 2nd Class Clerk and thereafter promoted in 1955 to 1st Class Clerk until his departure for the United Kingdom in 1961 where he obtained his F.C.C.A. He became a member of the Association of Chartered Accountants and this facilitated his appointment to Comptroller of Accounts in 1964 and 1967 for over 21 years until his retirement in 1989. In his capacity as Comptroller, he restructured and re-engineered the processes of the department ensuring that the financial regulations were met and preserved with the utmost standards and streamlined the organization's structure in order to meet the changing needs of the environment.

At the Tax Appeal Board, His Honour was identified as the captain that led the ship through the tempestuous waters of uncertainty after its unceremonious eviction from the Hall of Justice in 2006. He was unwavering in his belief that the Tax Appeal Board will rise again and find a permanent structure to house this institution of tax justice and so dedicated his time and efforts, writing endlessly to

government bodies.

HIS HONOUR TERENCE O'NEIL LEWIS (2000-2010)



His Honour Terence O'Neil Lewis was appointed a full-time Ordinary Member of the Tax Appeal Board from November 2000 to May 2010. As a young man, his educational pursuits led him to Canada where he attained a Bachelor's Degree of Commerce in Management/Industrial Relations.

His entrance into the professional arena encompassed many engagements in the banking and government sector. His Honour began his career at the National Commercial Bank (First Citizens Bank) where he served during the period 1971-1979. From 1988 to 1990 he was appointed on a special assignment to the State Enterprise Committee. In 1991, he served in the Agricultural Development Bank and was appointed Director of the Home Mortgage Bank and CARIRI. He also served at the National Housing Authority.

In the sporting arena, he made his mark as the First Vice President of the Trinidad and Tobago Football Federation until his departure in 1991.

At the Tax Appeal Board, he would be forever remembered for his ability to inspire others during periods of hardship, his empathy among staff members and his pervasive sense of humour which was able to overpower any negative or tense situations in the organization.

13.0 PAST PART-TIME MEMBERS

E.C. WATERMAN (1966-1969)

A.R. JULUMSINGH (1969-1979)

M.D. MC CONNIE (1969-1970)

J.T. NANSOO (1973)

R. KNIGHTS (1986-1989)

HIS HONOUR SATYERNAND SEEMUNGAL (1985)

His Honour is currently a Barrister-at-Law with over 50 years' experience in the legal profession. His early beginnings can be traced to his study abroad in England where he became a Member of the Lincoln's Inn after having been called to the Bar in 1966. His study centred mainly on Taxation Law.

His Honour returned to Trinidad and Tobago where he was admitted to the local bar in 1967. Shortly thereafter, he joined the Attorney General's office where he was appointed acting Crown Counsel, and thereafter, a Parliamentary Draftsman. In 1975, he took up an appointment at Texaco Trinidad Inc. as a Senior Taxation Assistant. After this, he became a part-time member of the Tax Appeal Board till his departure in 1985. He entered into private practice which focuses primarily on Taxation Law.

He was a member of several legal and charitable organizations. These included the Lincoln's Inn, the Law Association, and the Legal Officers Association. He was also a past President of the Rotary Club of Port of Spain West and Friends of the Blood Bank Association.

14.0 LIST OF TAX APPEAL BOARD EMPLOYEES OVER THE YEARS

HONOURABLE CHAIRS OF THE TAX APPEAL BOARD

NAME	POSITION	YEAR
Cecil A. Kelsick	Chairman	1966 – 1978
Hermon Besson	Chairman	1978
Harold Koylass	Chairman	1979-1985
Monica A.C. Barnes	Chairman	1985-1996
Amelia Carrington	Chairman	1997-1998
Anthony Gafoor	Chairman	1998- to present

MEMBERS (FULL TIME AND PART TIME)

NAME	POSITION	PERIOD
Patrick B. Burke	FULL TIME MEMBER	1966-2000
A.R. Julumsingh	PART TIME MEMBER	1967 (Part Time 1980)
M.D Mc. Connie	PART TIME MEMBER	1967 (Part Time 1971)
Eric C. Waterman	PART TIME MEMBER	1967 (Part Time 1970)
J.T. Namsoo	PART TIME MEMBER	1970-1971,1973 -1974
Ralph Knights	PART TIME MEMBER	1985-1988 (Part Time)
Satyernand Seemungal	FULL TIME MEMBER	1985-1988 (Part Time)
Vindar Dean Maharaj	FULL TIME MEMBER	1989-2012
Terrence O'Neil Lewis	FULL TIME MEMBER	2000-2010
Malcolm Williams	FULL TIME MEMBER	2003 -2008
Ishri Rampersad	FULL TIME MEMBER	2011-2017

Rajram Basdeo	FULL TIME MEMBER	2012-2016
Roland Hosein	FULL TIME MEMBER	2012 to present
Merlin Sergeant	FULL TIME MEMBER	2018 to present

REGISTRARS

NAME	POSITION	PERIOD
Leslie Mohammed	Registrar	1967-1969
Carlyle Walters	Registrar	1969-1971
Wendy Sandra Purnel	Registrar	1971
Carol Mahadeo	Registrar	1971-1972
Dipchand Sawh	Registrar	1972-1977
Emerson John Charles	Registrar	1978-1979
Ena Eastman	Registrar	1982-1988
Vernon Prashad	Registrar	1983-1985
Amina Mohammed	Registrar	1989-1991
Denis Hackett	Registrar	1989
Robin Mohammed	Registrar	1995
Herbert Soverall	Registrar	1997
Graham Farinha	Registrar	1991-1998
Heather Seales	Registrar	1998-2004
Radha Permanand	Registrar	1999
Margaret Mohammed	Registrar	2003
Joanne Dasat	Registrar	2003
Andrew Dalip	Registrar	2005-2006

NAME	POSITION	PERIOD
Karen Fournillier	Registrar	2009-2010
Dushant Persad Maharaj	Registrar	2007-2008; 2011 to present

ADMINISTRATIVE ASSISTANT

NAME	POSITION	PERIOD
Sharon Hassanali Greenidge	Administrative Assistant	2008
Marcia Headley	Administrative Assistant	2010 to present

CLERK IV

NAME	POSITION	PERIOD
Vishnudath Maharaj	Clerk IV	1999-2002
Sita Ramlogan	Clerk IV	1992-2009
Soonardai Singh	Clerk IV	2002

ACCOUNTING ASSISTANT

NAME	POSITION	PERIOD
Elsa Dickson	Accounting Assistant	1966-1976
Otto Villafana	Accounting Assistant	1972
William Warner	Accounting Assistant	1972
Carol Ransom	Accounting Assistant	1974
D. Jagan	Accounting Assistant	1976
Evelyn Davis	Accounting Assistant	1977-1979
Rampersad Mahabir	Accounting Assistant	1978

NAME	POSITION	PERIOD
Lionel Archibald	Accounting Assistant	1978-1979
Frank Jefferey	Accounting Assistant	1979-1984
Angela O' Brien	Accounting Assistant	1984-1985
Linda Anne Foncette	Accounting Assistant	1984-1993
Grace Cornwall	Accounting Assistant	1986
Ranjit Ramdeen	Accounting Assistant	1988-1989
Yvonne Ramrattansingh	Accounting Assistant	1991-1992
Azard Khan	Accounting Assistant	1991-1992
Carol Mohammed	Accounting Assistant	1995
Sita Ramlogan	Accounting Assistant	1992-2009
Petal Nicholls D'Hereaux	Accounting Assistant	1995-2008
Susan Thompson	Accounting Assistant	2001-2003
Michelle Ann Branker	Accounting Assistant	2004
Kathleen Joseph-Hackett	Accounting Assistant	2005
Debbie Trotman	Accounting Assistant	2006
Gaynor Cooper	Accounting Assistant	2008-2015
Afrose Subratti	Accounting Assistant	2015 to present

CLERK 11

NAME	POSITION	PERIOD
Elsa Dickson	Clerk 11	1966-1976

NAME	POSITION	PERIOD
A.R. Lewis	Clerk 11	1967
J. Griffith	Clerk 11	1967
Tara Rampersad	Clerk 11	1969
Hazra Mohammed	Clerk 11	1980
Ramzanali Khan	Clerk 11	1981-1988
Cheryl Callender	Clerk 11	1981
Curtis Clarke	Clerk 11	1981
Neil Ganga	Clerk 11	1982
Wahida Baksh	Clerk 11	1983-1994
Jan Beaver	Clerk 11	1984
Dave Mohammed	Clerk 11	1985
Sherifa Dindial	Clerk 11	1988
Petal Joy D'Hereaux	Clerk 11	1995-2008
Khowatee Maraj	Clerk 11	1992
Lesan Bagoo	Clerk 11	2000
Heather Gray	Clerk 11	2001
Susan Williams-Thompson	Clerk 11	2001-2003
Shakuntala Dookantie	Clerk 11	2003
Ingrid Humphrey	Clerk 11	2003
Taramatee Soogrim	Clerk 11	2003
Nicole Oxley	Clerk 11	2004-2008
Vijayamte Jagdeo	Clerk 11	2005
Andrea Regina	Clerk 11	2008

NAME	POSITION	PERIOD
Saleesha Mohammed	Clerk 11	2008-2013
Ramjohn		
Tracey Gomez Sahadat	Clerk 11	2010-2011
Jairaj Mahase	Clerk 11	2014-2015
Cindy Briceno	Clerk 11	2015-2017
Shinelle Joseph	Clerk 11	2017-2020
Nicolette Richardson	Clerk II	2020 to present

MESSENGERS

NAME	POSITION	PERIOD
Stanton Isaacs	Messenger 1	1966-1992
Victor Phillip	Messenger 1	1972
Bhim Rampersadsingh	Messenger 1	1973
Sona Jattansingh	Messenger 1	1976
Winston Holder	Messenger 1	1976
Valmikey Chadee	Messenger 1	1977
Derek Juman	Messenger 1	1979
Mervyn Richardson	Messenger 1	1979
Bernard Rodney	Messenger 1	1979-1980
Richard Shade	Messenger 1	1980-2009
Ronald Jeffers	Messenger 1	1980
Wendell Joseph	Messenger 1	1993-2003
Mildred Dickson	Messenger 1	1998-2000

NAME	POSITION	PERIOD
Sandra Quamina	Messenger 1	1999
Dexter Alexis	Messenger 1	2002
Maureen Noel	Messenger 1	2002
Lynette Trotman	Messenger 1	2003-2006
Eleanor Lake-Ramsey	Messenger 1	2003
Bhardat Dwarika	Messenger 1	2004
Lisa Cox	Messenger 1	2005
Gary Jones	Messenger 1	2006
Sandra Gabriel Thomas	Messenger 1	2007
Emily Cottoy	Messenger 1	2007
Marcia La Croix	Messenger 1	2008
Lisa Ann Small	Messenger 1	2009 to Present
Rodney Caton	Messenger 1	2011
Maria Frank	Messenger 1	2013-2014
Andre Patrick	Messenger 1	2013-2014
Ann Oxley-Lashley	Messenger 1	2014
Carol Thomas	Messenger 1	2015-2016

LIBRARIAN 1

NAME	POSITION	PERIOD
Gayvelle Davis	Librarian 1	2014 to present

LIBRARY ASSISTANT 11

NAME	POSITION	PERIOD
Joyce Douglas	Librarian Assistant 11	1967-1969,1971-1988
June Shaw	Librarian Assistant 11	1969-1971
Sandra Mclethie	Librarian Assistant 11	1972-1974
Natasha St. John	Librarian Assistant 11	1986
Lyndon Browne	Librarian Assistant 11	1989-1990
Mayantie Singh	Librarian Assistant 11	1990
Dalas Danso	Librarian Assistant 11	1991-1994
Nicolette Duke	Librarian Assistant 11	1994-1996
Savitri Soobagal Sookdeo	Librarian Assistant 11	1986
Huldah Balchan	Librarian Assistant 11	1996-2001
Monique Archer	Librarian Assistant 11	2001-2007
Asha Ramgulam	Librarian Assistant 11	2002-2006
Darell Celestine	Librarian Assistant 11	2003
Merlene Tull	Librarian Assistant 11	2015 to present

LIBRARY ASSISTANT 1

NAME	POSITION	PERIOD
Reuben Williamson	Librarian Assistant 1	2011-2015
Christy Davis	Librarian Assistant 11	2015 to present

BAILIFF 1

NAME	POSITION	PERIOD
Stanton Isaacs	Bailiff 1	1966-1992
Ronald King	Bailiff 1	1973-1977
Bernard Rodney	Bailiff 1	1979-1980
Richard Shade	Bailiff 1	1992-2009
Wendell Joseph	Bailiff 1	1993-2003
Deodnath Chadee	Bailiff 1	2002
Haydee Noel	Bailiff 1	2003
Victoria Vera Burke	Bailiff 1	2007-2011
David Brown	Bailiff 1	2009
Claire Deacon	Bailiff 1	2011-2013
Dianna Phillip Trim	Bailiff 1	2013-2017
Lisa Ann Small	Bailiff 1	2017 to present

CLERK STENOGRAPHER 11

NAME	POSITION	PERIOD
Ann Joseph	Clerk Stenographer 11	1967-1979
Zaleeka Ramkhelawan	Clerk Stenographer 11	1970,1981-1982
Una Joseph	Clerk Stenographer 11	1973
Claudette Job	Clerk Stenographer 11	1975-1976
Savitri Samuel	Clerk Stenographer 11	1975
Olga Campbell	Clerk Stenographer 11	1978
Sandra Caesar	Clerk Stenographer 11	1979-1981
Jean Bonaparte	Clerk Stenographer 11	1981-1986
Parbatee Ali	Clerk Stenographer 11	1982-2013
Linis Benn	Clerk Stenographer 11	1982-1997
Tara Mohansingh	Clerk Stenographer 11	1986-1990
Jennifer Andrew Baptiste	Clerk Stenographer 11	1986
Allison Mc. Burnie	Clerk Stenographer 11	1988
Marilyn Matthews	Clerk Stenographer 11	1990-2009

NAME	POSITION	PERIOD
Genevieve Babwah	Clerk Stenographer 11	2003
Jossanne Bruno	Clerk Stenographer 11	2003
Samantha Clarke	Clerk Stenographer 11	2005
Randy Quacco	Clerk Stenographer 11	2007-2008
Joanne Sookdeo	Clerk Stenographer 11	2007
Melissa Roopchan	Clerk Stenographer 11	2007
Sara Maharaj	Clerk Typist 1	2010 to present
Nicole Bissoon	Clerk Stenographer 11	2008 to 2018

CLERK STENOGRAPHER 1

NAME	POSITION	PERIOD
June Victor	Clerk Steno 1	2002
Anjami Koonjan	Clerk Steno 1	2002
Nicole Williams	Clerk Steno 1	2002
Venice Lezama	Clerk Steno 1	2012-2014

OFFICE ATTENDANT 1

NAME	POSITION	PERIOD
Veronica Bruce	Office Attendant 1	1982
Ann McMillan	Office Attendant 1	1989
Hyacinth Gibbs	Office Attendant 1	1990
Patricia Portiflitte	Office Attendant 1	1990
Wonda Sharon Wells	Office Attendant 1	1991
Angela Williams	Office Attendant 1	1991
Gloria Alexander	Office Attendant 1	1991
Vilma Greaves	Office Attendant 1	1992
Lena Somrali	Office Attendant 1	1992
Julie Millet	Office Attendant 1	1993
Ursula Tudor	Office Attendant 1	1998-2005

Cynthia Taylor Ferreira	Office Attendant 1	2008-2009
Lorna Dookeeram	Office Attendant 1	2006- present

INFORMATION TECHNOLOGY

NAME	POSITION	PERIOD
Keith Joseph	IT Specialist	2002 to present

DATA ENTRY CLERK

NAME	POSITION	PERIOD
Anisha Gattoo	Data Entry Clerk	2008-2012

COURIER/DRIVER

NAME	POSITION	PERIOD
Wayne Lezama	Courier	2011 to present

COMPUTER AIDED TRANSCRIPTION

NAME	POSITION	PERIOD
Dianne Auguste	CAT Reporter	2000-2014
Caryl Ann Highly	CAT Reporter	2000-2007
Terry Ann Daniel	CAT Reporter	2009 to present
Rosabelle John	CAT Reporter	2013 to present

BUSINESS OPERATIONS ASSISTANT

NAME	POSITION	PERIOD
Sita Ramlogan	BOA	1992-2009
Anisha Gattoo	BOA	2008-2017

CLEANER 1

NAME	POSITION	PERIOD
Lucille Atkins	Cleaner 1	1967-1969
Cecil David	Cleaner 1	1967
Linda John	Cleaner 1	1970
Valerie Johnson	Cleaner 1	1970
Elizabeth Henry	Cleaner 1	1971-1981,1984
Marlene Preddie	Cleaner 1	1971
Wilma Blanc	Cleaner 1	1972
Rosetta Alfonso	Cleaner 1	1973
Lochan Mahabir	Cleaner 1	1974
Jacqueline Phillip	Cleaner 1	1974-1975,1977
Ella Sassimy	Cleaner 1	1976
Elease Sam	Cleaner 1	1978
Betty Mohammed	Cleaner 1	1979
Hilda Alexis	Cleaner 1	1980
Jennifer Bovell	Cleaner 1	1981
Cynthia Dyer	Cleaner 1	1981-1982
Verona Bruce	Cleaner 1	1982-1986
Yvonne Mc Clean	Cleaner 1	2012
Jennifer Simon Torres	Cleaner 1	2013
Linda James Baptiste	Cleaner 1	2013
Wendy Vasquez	Cleaner 1	2013 to present
Nicole James	Cleaner 1	2015 to present

CLERK STENOGRAPHER 111

NAME	POSITION	PERIOD
Cynthia Noriega	Clerk Steno 111	1966-1985

CLERK STENOGRAPHER 1/11/IV

NAME	POSITION	PERIOD
Cynthia Noreiga	Clerk Steno IV	1974-1985
Josephine Lawrence	Clerk Steno IV	1985-1995
Catherine Marshall	Clerk Steno IV	1993-2003
Judith Paul	Clerk Steno IV	2003-2009
Yvonne Wharton	Clerk Steno IV	2007
Cheryl Ann Hypolite	Clerk Steno IV	2009-2017
Norva Nurse	Clerk Steno IV	2017 to present

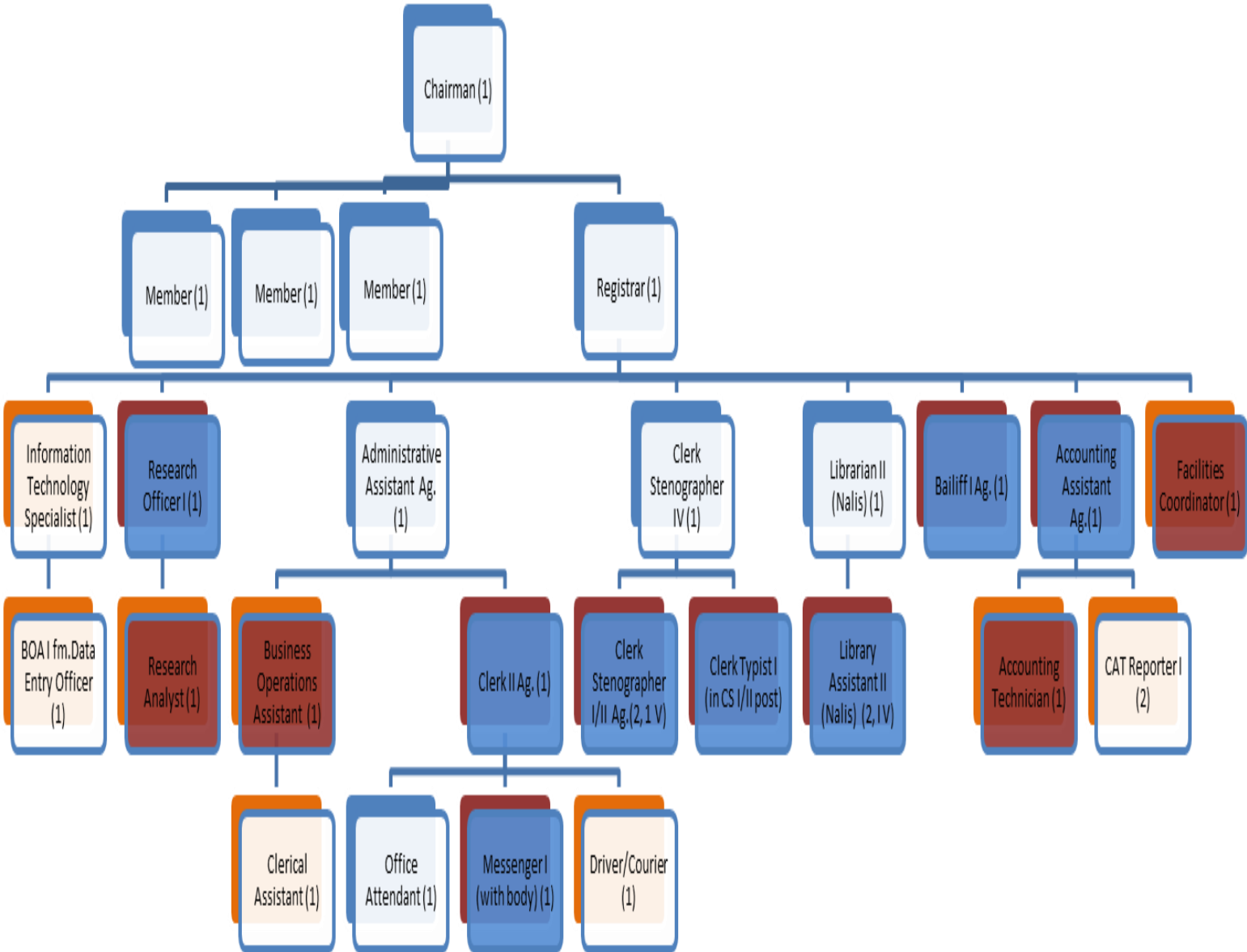
ON THE JOB TRAINEES

NAME	POSITION	PERIOD
Debbie Caty Ann Castillo	OJT	2010-2017
Arisha Lyzanne Callender	OJT	2010-2013
Crystal Felix	OJT	2013
Precious Brown	OJT	2013
Jinelle Romain	OJT	2014
Josiah Joseph	OJT	2014-2017
Nicolette Frankie	OJT	2016-2017
Christopher Mauge	OJT	2016-2017
Ricardo Hood	OJT	2018 to present
Antonio Madray	OJT	2018-2018
Nakeisha Humphrey	OJT	2018 to present
Aloysius Jackman	OJT	2019 to present
Roxanne Williams	OJT	2019 present

15.0 LEGISLATION RELEVANT TO THE COURT'S JURISDICTION

- The Tax Appeal Board Act and Rules, Chap. 4:50
- The Income Tax Act, Chap. 75:01
- The Corporation Tax Act, Chap. 75:02
- The Unemployment Levy Act, Chap. 75:03
- The Petroleum Taxes Act, Chap. 75:04
- The Stamp Duty Act, Chap. 76:01
- The Lands and Building Taxes Act, Chap. 76:04
- The Water and Sewerage Act, Chap. 54:40
- The Customs Act, Chap. 78:01
- The Value Added Tax Act, 1989
- The Municipal Corporation Act, 1990
- The Anti-Dumping and Countervailing Duties Act, 1992
- The Financial Institutions Act, 1993
- The Tourism Development Act, 2000

16.0 TAX APPEAL BOARD ORGANISATION CHART



17.0 PRACTICE DIRECTIONS

**TAX APPEAL BOARD OF TRINIDAD AND TOBAGO
PRACTICE DIRECTION NO. 1 of 2009
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 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”

Dated this day June 9,2009.

H.H. Judge Anthony D.J. Gafoor
Chairman
Tax Appeal Board

TAX APPEAL BOARD OF TRINIDAD AND TOBAGO

PRACTICE DIRECTION NO. 2 of 2009

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 from the date of issue.
2. An Application to settle an appeal by way of 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 of 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.

Dated this day of June 9, 2009.

H.H. Judge Anthony D.J. Gafoor
Chairman
Tax Appeal Board

REPUBLIC OF TRINIDAD AND TOBAGO

BEFORE THE TAX APPEAL BOARD
(Superior Court of Record, Chap. 4:50)

PRACTICE DIRECTION NO. 3

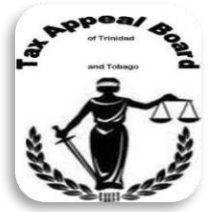
In accordance with the powers vested in the Honourable Chairman by virtue of Section 6(13) of the Tax Appeal Board Act whereby the Presiding Member may, subject to the Tax Appeal Board Act and Rules and the Income Tax Act, determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a Superior Court of Record, the following Practice Direction No.3 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 Rules, 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 filed in both PDF and Word formats.
4. The Court Registry shall review any document submitted for filing for compliance with the Rules and this Practice Direction. A document submitted for filing that does not meet these requirements may be returned to the submitter for correction to ensure compliance. Upon receipt of a document submitted for filing in accordance with this Practice Direction the designated officer in the registry shall register the document.
5. This Practice Direction will come into force on 18th May 2018.

H.H. Judge Anthony D.J. Gafoor
Honourable Chairman
Tax Appeal Board
February 16, 2018



REPUBLIC OF TRINIDAD AND TOBAGO
BEFORE THE TAX APPEAL BOARD
(Superior Court of Record, Chap. 4:50)



PRACTICE DIRECTION NO. 4

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 No.4 is hereby issued:

**FILING OF STATUTORY BUNDLES OF DOCUMENTS PURSUANT TO SECTION 7(6)
OF THE TAX APPEAL BOARD ACT CHAP.4:50**

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.

H.H. Judge Anthony D.J. Gafoor
Honourable Chairman
Tax Appeal Board
Dated this 27th day of September 2019

18.0 COMMUNICATING WITH THE TAX APPEAL BOARD

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**

❖ **Website: taxappealboard.gov.tt**

❖ **Email: txab@gov.tt; taxboard@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**