



**TAX APPEAL BOARD**

**(SUPERIOR COURT OF RECORD)**

**27 FREDERICK STREET, PORT-OF-SPAIN, TRINIDAD, WEST INDIES.**

**Registrar@gov.tt. Phone: (868) 623-1330**

**PUBLIC STATEMENT OF THE TAX APPEAL BOARD OF TRINIDAD AND TOBAGO  
FREEDOM OF INFORMATION ACT (FOIA), CHAPTER 22:02 IN COMPLIANCE WITH  
SECTIONS 7, 8 AND 9 OF THE FREEDOM OF INFORMATION ACT ('FOIA') Chapter 22:02**

In accordance with Sections 7, 8 and 9 of the *Freedom of Information Act*, Chapter 22:02 ('FOIA') of the Laws of the Republic of Trinidad and Tobago, the Tax Appeal Board of Trinidad and Tobago (hereinafter called "The Tax Appeal Board") is required to publish the following statement which lists the documents and information generally available to the public.

The FOIA gives members of the public:

- 1) A legal right for each person to access information held by the Tax Appeal Board;
- 2) A legal right for each person to have official information relating to him/her amended where it is incomplete, incorrect or misleading;
- 3) A legal right to obtain reasons for adverse decisions made regarding an applicant's request for information under the FOIA; and
- 4) A legal right to complain to the Ombudsman and to apply to the High Court for Judicial Review to challenge adverse decisions made under the FOIA.

**SECTION 7 STATEMENTS**

**Section 7 (1) (a) (i)**

**Statement on the function and structure of the Tax Appeal Board**

The Tax Appeal Board is established by the *Tax Appeal Board Act* of the Republic of Trinidad and Tobago Chapter 4: 50 which, by virtue of Section 3 (1) which provides as follows: "An Appeal Board (to be known as the Tax Appeal Board) is hereby established for the purpose of exercising the jurisdiction conferred upon it by this Act or by any other written law."

**Mission Statement:**

To elucidate tax disputes on a basis that is impartial, fair and affordable to the relevant stakeholders of this jurisdiction in an independent approach that will augment voluntary conformity and public declaration in the veracity and efficacy of the service offered by this Court.

**Vision Statement:**

To be a vibrant, premiere and independent Court for the resolution of tax disputes, worthy of public trust and confidence, utilizing relevant information technology in the local, regional and international jurisdictions.

**Jurisdiction**

Section 3 of the *Tax Appeal Board Act* deals with the establishment and jurisdiction of Tax Appeal Board Act:

- (1) An Appeal Board (to be known as the Tax Appeal Board) is hereby established for the purpose of exercising the jurisdiction conferred upon it by this Act or by any other written law.
- (2) The Appeal Board shall consist of a Chairman and such other members as may be appointed under or in pursuance of section 4 of whom one may be the Vice-Chairman.
- (3) The Appeal Board shall be a Superior Court of Record and have an official seal which shall be judicially noticed.
- (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.

**Composition**

By virtue of Section 3(2) of the said Act, the Appeal Board shall consist of a Chairman and such other members as may be appointed under or in pursuance of Section 4 of whom one may be the Vice-Chairman.

The Appeal Board presently consists of:

- i. The Honourable Chairman: H.H. Judge Anthony D.J. Gafoor
- ii. Three Ordinary Members:
  - a) H.H. Roland Hosein,
  - b) H.H. Christine Sahadeo and
  - c) H.H. Cheryl Phillip
- iii. Registrar: Mr. Dushant Persad Maharaj

**Court Sittings**

The Tax Appeal Board sits regularly at 27 Frederick Street, Port-of-Spain.

## **Court Offices and the Registry**

The Registry of the Appeal Board is located at 27 Frederick Street, Port of Spain. The Registry is open from 8:00 am to 4:00 pm Monday to Friday. The Registrar is responsible for the operations of the Court Office or Registry including filing, processing, and custody of court records.

## **Effect of functions on the public**

The Tax Appeal Board carries out a function that directly impacts the members of the public by the exercise of its jurisdiction to hear and determine tax disputes and other relevant matters falling within its purview.

### **Section 7 (1) (a) (ii)**

#### **Categories of Documents in the Possession of the Tax Appeal Board**

- Administrative files used in the daily operations of the Tax Appeal Board;
- Files which concern staff appointments, job applications, transfers, resignations, deaths, retirement, leave, vacation, and other relevant documents.
- Documentation related to the accounting and financial management function of the Tax Appeal Board;
- Financial records
- Correspondence
- Decisions from 1966 to present
- Notes of evidence
- Documentation relating to the procurement of supplies, services and equipment;
- Personnel records containing information on job specifications, job applications, staff appointments, promotions, transfers, applications for vacation leave, resignations, retirements and deaths;
- Cabinet Documents;
- Policy Documents;
- Procedural Guidelines and Manuals;
- Records of Human Resource Development and Training;
- Contract documents;
- Statistical Reports of Court matters;
- Circulars, Memoranda, Notices and Bulletins;
- Legislation and Legal Instruments; and
- Safety Advisories.

### **Section 7 (1) (a) (iii)**

#### **Materials Prepared for Publication or Inspection**

The Tax Appeal Board's Annual Reports are available at [www.taxappealboard.gov.tt](http://www.taxappealboard.gov.tt)

Pursuant to Section 8 of the Tax Appeal Board Act Chap 4:50, appeals are heard in camera unless the Board otherwise directs. Therefore, decisions of the Court are appropriately redacted. It must be noted that Rule 20 (2) of the Tax Appeal Board Rules provides that where the hearing of an appeal or

application has been held in camera, no such report shall contain— (a) the name of the appellant or any other particulars which, in the opinion of the Court or the Chairman, are likely to identify the appellant, if the appellant objects thereto; (b) any other particulars which, in the opinion of the Court or the Chairman, can be omitted from the report without affecting its usefulness or value.

The public can refer to the Library's online catalogue for details on Court judgments and current library holdings or contact/ visit the Library directly at:

The Library  
Tax Appeal Board  
27 Frederick Street, Port-of-Spain  
Tel. (868) 627-3314, ext. 215, 218  
Email: txabttllibrary@gov.tt

#### **Section 7 (1) (a) (iv)**

#### **Literature Available by Subscription**

Members of the public may subscribe for the following material:

- A listing of judgments which are available on subscription, either through e-mail or hard copy.

Contact or write to:

The Library  
Tax Appeal Board  
27 Frederick Street, Port of Spain  
Tel. (868) 627-3314, ext.215, 218  
Email: txabttllibrary@gov.tt

#### **Section 7 (1) (a) (v)**

#### **Procedure to be followed when accessing a document from the Tax Appeal Board**

##### **How to Request Information**

As a general policy, all requests for information are to be answered. However, in order for the FOIA request to be processed, it must be made in writing. The Applicant must therefore contact the Office of the Registrar for information that is not readily available for members of the public. To facilitate such requests, applicants should provide details that would allow for the identification and location of the records that are requested. The requests should take the requisite written format and be accompanied by a form of acceptable national identification of the applicant pursuant to the FOIA.

##### **Addressing Requests**

Requests will be acknowledged as official when made in the prescribed form pursuant to the Freedom of Information Act Section 13.

### **Time Limit**

The Act sets a time limit of thirty (30) calendar days from the date the request was received to notify the applicant of the approval or refusal of the request for access to documents. If a decision is taken to grant access to the requested information, you will be permitted to inspect the document. The Tax Appeal Board will try diligently to comply with the time limit, but where it appears that processing a request may take longer than the statutory limit, the Tax Appeal Board will acknowledge the request and advise the applicant of its status.

### **Requests not handled under the Act**

A request under the FOIA will not be processed to the extent that it asks for information which is readily available to the public, either from this public authority or from another public authority.

### **Details in the Request**

Applicants should provide sufficient information which will enable the duly appointed Officer and/ or Registrar to identify the document(s) being requested. If insufficient information is provided, clarification will be sought from the applicant. If the applicant is unsure how to write his/her request or what details to include, the applicant should communicate with the duly appointed Officer and/ or Registrar.

### **Fees and Charges**

Section 17(1) of the FOIA stipulates that no fee shall be charged by a public authority for the making of a request for access to an official document. However, where access to an official document is to be given in the form of printed copies, or copies in some other form, such as on tape, disc, film or other material, the applicant shall pay the fee to which the document(s) is subjected.

### **Section 7 (1) (a) (vi)**

Designated Officers and/ or the Registrar in the Tax Appeal Board are responsible for:

- 1) The initial receipt of and action upon notices under Section 10;
- 2) Requests for access to documents under Section 13; and
- 3) Applications for corrections of personal information under Section 36 of the FOIA.

### **Section 7 (1) (a) (vii)**

**Advisory Boards, Councils, Committees, and other bodies (where minutes/meetings are open to the public).**

At this time, there are no bodies in the Tax Appeal Board that fall within the meaning of this section of the FOIA.

### **Section 7 (1) (a) (viii)**

#### **Library/Reading Room Facilities**

Information in the public domain can be accessed at the library or through the Court's website

at [www.taxappealboard.gov.tt](http://www.taxappealboard.gov.tt). You may make enquiries at the Court library at:

The Library  
Tax Appeal Board  
27 Frederick Street, Port of Spain  
Tel. (868) 627-3314, ext. 215, 218  
Email: [txabttllibrary@gov.tt](mailto:txabttllibrary@gov.tt)

The Library of the Tax Appeal Board is open from Monday to Friday 8:00 am to 4:00 pm. Access to the library is open to Judges and other Judicial Officers as well as administrative staff of the Board and other Court users.

### **SECTION 8 STATEMENTS**

**8 (1) (a) (i) Documents containing interpretations or particulars of written laws or schemes administered by the Tax Appeal Board, not being particulars contained in another written law.**

- There are no reports or statements to be published under this section.

**8 (1) (a) (ii) Manuals, rules of procedure, statements of policy, records of decisions, letters of advice to persons outside the public authority, or similar documents containing rules, policies, guidelines, practices or precedents.**

The following internal documents can be made available for inspection only upon request to the duly appointed Officer and/ or Registrar:

- Judgments of the Tax Appeal Board
- Legal Notices

The following documents are made available online via [www.taxappealboard.gov.tt](http://www.taxappealboard.gov.tt)

- Tax Appeal Board Form G
- Tax Appeal Board Newsletters
- Practice Directions
- Annual Reports
- Brochures

**8(1) (b) In enforcing written laws or schemes administered by the public authority, where a member of the public might be directly affected by that enforcement, being documents containing information on the procedures to be employed or the objectives to be pursued in the enforcement of the written laws or schemes.**

- There are no reports or statements to be published under this section.

## **SECTION 9 STATEMENTS**

**9. (1) This section applies, in respect of a public authority, to any document that is—**

**(a) a report, or a statement containing the advice or recommendations, of a body or entity established within the public authority;**

- There are no reports to be published under this section

**(b) a report, or a statement containing the advice or recommendations, of a body or entity established outside the public authority by or under a written law, or by a Minister of Government or other public authority for the purpose of submitting a report or reports, providing advice or making recommendations to the public authority or to the responsible Minister of that public authority;**

- There are no reports to be published under this section

**(c) a report, or a statement containing the advice or recommendations, of an inter-departmental Committee whose membership includes an officer of the public authority;**

- There are no reports to be published under this section

**(d) a report, or a statement containing the advice or recommendations, of a committee established within the public authority to submit a report, provide advice or make recommendations to the responsible Minister of that public authority or to another officer of the public authority who is not a member of the committee;**

- There are no reports to be published under this section

**(e) a report (including a report concerning the results of studies, surveys or tests) prepared for the public authority by a scientific or technical expert, whether employed within the public authority or not, including a report expressing the opinion of such an expert on scientific or technical matters;**

- There are no reports to be published under this section

**(f) a report prepared for the public authority by a consultant who was paid for preparing the report;**

- There are no reports to be published under this section

**(g) a report prepared within the public authority and containing the results of studies, surveys or tests carried out for the purpose of assessing, or making recommendations on, the feasibility of establishing a new or proposed Government policy, programme or project;**

- There are no reports to be published under this section

**(h) a report on the performance or efficiency of the public authority, or of an office, division or branch of the public authority, whether the report is of a general nature or concerns a particular policy, programme or project administered by the public authority;**

- There are no reports or statements to be published under this section.

**(i) a report containing final plans or proposals for the re-organisation of the functions of the public authority, the establishment of a new policy, programme or project to be administered by the public authority, or the alteration of an existing policy, programme or project administered by the public authority, whether or not the plans or proposals are subject to approval by an officer of the public authority, another public authority, the responsible Minister of the public authority or Cabinet;**

- There are no reports or statements to be published under this section.

**(j) a statement prepared within the public authority and containing policy directions for the drafting of legislation;**

- This section is not applicable to the Tax Appeal Board at this time.

**(k) a report of a test carried out within the public authority on a product for the purpose of purchasing equipment;**

- There are no reports to be published under this section.

**(l) an environmental impact statement prepared within the public authority and**

- There are no environmental impact statements to be published under this section.

**(m) a valuation report prepared for the public authority by a valuator, whether or not the valuator is an officer of the public authority.**

- There are no reports to be published under this section.





**Dushant Persad Maharaj**  
**Registrar**  
**Tax Appeal Board**

REGISTRAR  
TAX APPEAL BOARD