



# TRINIDAD AND TOBAGO GAZETTE

## (EXTRAORDINARY)

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1709A

GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO

### Public Statement of the Ministry of Finance in compliance with sections 7, 8 and 9 of The Freedom of Information Act, 1999 (FOIA)

#### GENERAL INFORMATION FOR ALL DIVISIONS IN THE MINISTRY OF FINANCE

IN ACCORDANCE with sections 7, 8 and 9 of the Freedom of Information Act, 1999 (FOIA), the Ministry of Finance is required by law to publish the following statements which list the documents and information generally available to the public.

The Act gives members of the public—

1. A legal right for each person to access information held by the Ministry of Finance.
2. A legal right for each person to have official information relating to him/herself 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 FOI.

#### SECTION 7 STATEMENTS

##### Section 7 (1)(a)(i)—FUNCTION AND STRUCTURE OF THE MINISTRY OF FINANCE

##### Mission Statement

To efficiently and effectively manage the economy of Trinidad and Tobago through the development and implementation of innovative policies to the benefit of all citizens.

The Ministry of Finance is comprised of the following 14 Divisions, which have a staff of approximately 3000 persons.

Actuarial Services Division*	Investments Division / Niat*
Budget Division*	Monetary, Fiscal and Trade Division*
Central Administrative Services*	Public Sector Finance Management Unit*
Treasury Solicitor's Division*	Central Tenders Board
Co-ordinating and Monitoring Unit*	Customs and Excise Division
Board of Inland Revenue	Valuation Division
Treasury Division	
Human Resources Division*	

\* For the purpose of this statement these Divisions are grouped under the designation “/Head Office”

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

**Categories of Documents, which are common to all Divisions of the Ministry of Finance:**

1. Personnel Files, re: staff appointments, job applications, job specifications, promotions, transfers, resignations, deaths, retirements, leave, vacation, etc.
2. Files on the procurement of supplies, services and equipment.
3. Local, Foreign and Technical Co-operation Training matters.
4. Circulars, Memoranda, Notices, Bulletins, etc.
5. Files dealing with official functions, conferences and events hosted and attended by the Ministry of Finance.
6. Financial Records (cheques, vouchers, receipts, journals, etc).
7. Cabinet Documents.
8. Policy and Procedure Documents.
9. Documents relating to Strategic Review of the Ministry of Finance, Information Technology, Strategy and Training Plans.
10. Legislation and Legal Instruments. \*\*
11. Legal Opinions and related matters.
12. Minutes/Agenda of Meetings.
13. Reports: Statistical, Audit, Consultants/Technical, Corporate, Valuation, Accident, etc.
14. Inventories.
15. Periodicals and Publications.
16. Complaint/suggestions files.

\*\* All legislation is available for purchase from the Government Printer.

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

**General Policy for Accessing a Document from all Divisions of the Ministry of Finance.**

How to request Information—

**General**—Our policy is to answer all requests, for information both oral and written. However, in order to have the rights given to you by the FOIA (for example the right to challenge a decision if your request for information is refused, *you must make your request in writing*). You must, therefore, complete the appropriate form (Request for Access to Official Documents) available in our Library and Reception/Lobby Area, for information that is not readily available in the public domain.

**Addressing Requests**—It will help us to answer your request sooner if you address it to the Designated Officer or Alternate of the respective Division of the Ministry of Finance.

**Details in the Request**—You should provide details that will help us to readily identify and locate the records you are requesting. If there is insufficient information we will ask request clarification from you. If you are not sure how to write your request or what details to include, please do not hesitate to communicate with our Designated Officer.

*Requests not handled under the FOIA*

Please note that we will not handle your request under the FOIA to the extent it asks for information that is currently available in the public domain, either from us or from another public authority, for example brochures and pamphlets etc.

*Responding to your Request*

The Ministry of Finance is required to furnish copies of documents only when they are in our possession or those we can retrieve from storage. If we have stored the information you want in the National Archives or another storage center, we will retrieve it where possible, in order to process your request.

*Furnishing Documents*

- i. We are required to furnish copies of information we have in our possession, custody or power. We are not compelled to create new documents. For example, we are not required to write a new programme so that a computer will print information in the format you prefer.
- ii. We are not required to perform research for you.
- iii. We are required to furnish only one copy of a document.
- iv. If we cannot make a legible copy of a document to be released, we may not attempt to reconstruct it. Instead, we will furnish the best copy possible and note its quality in our reply.

*Time Limits*

**General**—FOIA sets certain time limits for us to decide whether to disclose the documents you have requested. If we fail to meet the deadlines, the FOIA gives you the right to proceed as if your request has been denied. We will try diligently to comply with the time limits, but if it appears that processing your request may take longer than the statutory limit, we will acknowledge your request and advise you of its status. Since there is a possibility that requests may be misaddressed or misrouted, you may wish to call or write to confirm that we have received the request and to ascertain its status.

**Time Allowed**—We will determine whether to grant your request for access to information as soon as practicable but no later than 30 days as required by Section 15 of the FOIA. If a decision is taken to grant access to the information requested, you will be permitted to inspect the documents or be provided with copies, if you so request.

**Fees and Refunds**—The Freedom of Information Fees and Charges Regulations prescribe the fees related to the search, retrieval and provision of documents. You are entitled to receive the document/s within seven days of payment of the relevant fee. If we fail to provide the information within the seven day period, you are entitled to a refund of the fees paid in addition to access to the document/s requested.

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**HEAD OFFICE**

The Divisions which comprise the Ministry's Head Office are:

Actuarial Services Division	Insurance Division/NIAT
Budget Division	Investments Division
Central Administrative Services	Monetary, Fiscal and Trade Division
Co-ordinating and Monitoring Unit	Public Sector Finance Management Unit
Credit Union Strengthening Unit	Treasury Solicitor's Division
Human Resource Division	

**Section 7 (1)(a)(i)****Function and Structure of the Head Office Divisions**

The duties and responsibilities of the Divisions within the Head Office of the Ministry of Finance encompass a wide range of services which have an impact on the general public, other Government Ministries and Departments, State Enterprises and Statutory Bodies, Private Sector Organizations and Regional and International Financial Institutions. These activities include: management of Government's debt; managing the Government's investment portfolio; registration of insurance companies; negotiation of tax treaties; and other research and policy analysis.

**Effects of Functions on Members of the Public**

The most visible impact of the functions of the Head Office of the Ministry of Finance on members of the public is the Annual Budget exercise and as a result of this, the activities of the Divisions of Head Office can be viewed as having far reaching effects on the social and economic well being of the citizens of Trinidad and Tobago.

The main activity carried out by Head Office in which it deals directly with members of the public is the receipt and investigation of insurance queries.

**Section 7 (1)(a)(ii)****Categories of Documents in the possession of the Head Office, Ministry of Finance:**

1. Files dealing with Insurance Companies.
2. Files dealing with tax treaty negotiations with various countries.
3. Files dealing with State Owned Enterprises.
4. Files dealing with Administrative Support and General Administrative documents for the operations of the Ministry of Finance.
5. Files dealing with the Accounting and Financial Management function of the Central Administrative Services.
6. Minutes/Agenda of Meetings:
  - Mercantile Committee
  - Public Service Training Committee.
7. Share Register, Share Certificates for Corporation Sole.
8. (See also Categories of Documents, which are common to all Divisions of the Ministry of Finance)

**Section 7 (1)(a)(iii)****Material Prepared for Publication or Inspection**

The public may inspect or obtain the following material between the hours of 9.00 a.m. to 3.00 p.m. on normal working days at the Library, Level 6, and Eric Williams Finance Building:

The Budget Statement—Co-ordinating and Monitoring Unit  
 Estimates of Recurrent Expenditure for the Financial Year—Budget Division  
 Estimates of Development Programme for the Financial Year—Budget Division  
 Estimates of Revenue and Expenditure of the Statutory Boards and Similar Bodies and of the Tobago House of Assembly for the Financial Year—Budget Division  
 Estimates of Revenue for the Financial Year—Budget Division  
 Review of the Economy—Co-ordinating and Monitoring Unit  
 Social & Economic Policy Framework—Co-ordinating and Monitoring Unit  
 Report of the Supervisor of Insurance—Insurance Division  
 Policy Statements (State Enterprises)—Investment Division  
 State Enterprise Sector Monitoring Guidelines—Investment Division  
 Guidelines used in Internal Decisions of Public Concern—Investment Division  
 Reports on the State Sector—Investment Division  
 Reports on the Credit Union Sector in Trinidad and Tobago—Investment Division  
 Tax Treaties of Trinidad and Tobago—Treasury Solicitor's Division

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

Literature Available by Subscription

There is no literature available by subscription from the Head Office of the Ministry of Finance.

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

Procedure to be followed when accessing a Document from the Head Office of the Ministry of Finance.

(See General Policy for Accessing a Document from All Divisions of the Ministry of Finance under GENERAL INFORMATION FOR ALL DIVISIONS)

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

**Officers in the Public Authority 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 Documents under section 36 of the FOIA.

The Designated Officer is: Mrs. Ira Rochard-Ali  
Level 7  
Eric Williams Finance Building  
Independence Square  
PORT-OF-SPAIN  
Tel.: 627-9700 Ext. 1027/623-7375  
Fax: 627-5632

The Alternate Officer is: Ms. Zorina Mohammed  
Level 7  
Eric Williams Finance Building  
Independence Square  
PORT-OF-SPAIN  
Tel.: 627-9700 Ext. 1040  
Fax: 627-5632

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

**Advisory Boards, Councils, Committees, and other bodies**

**(Meetings/Minutes are open to the public)**

At the present time there are no bodies 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 in our library or through our website at [www.finance.gov.tt](http://www.finance.gov.tt). You may make general enquiries by calling 6279700.

The Library/Reading Room is located on Level 6, of the Finance Building and is open to the public from Mondays to Fridays between the hours 9.00 a.m. to 3.00 p.m.

**SECTION 8 STATEMENTS**

**Section 8 (1)(a)(i):**

The following publications are available from the Head Office of the Ministry of Finance, on the Internet where there is an asterisk (\*) and at the Government Printery (GP) where indicated:

*Title:* Instructions to Tenderers  
*Author:* Ministry of Finance  
*Method of Provision:* Copies of document available in the Library.

*Title:* Request for Financing Proposals  
*Author:* Public Sector Finance Management Unit  
*Method of Provision:* Document is available in the Library for perusal. Photocopy available on request.

*Title:* Guidelines for the acquisition of shares in companies and the purchase of land by a Foreign Investor under the Foreign Investment Act, 1990.  
*Author:* Monetary, Fiscal and Trade Division  
*Method of Provision:* Document is available for perusal in the Library, copies made on request.

**Section 8(1)(a)(ii):**

**Statements of Policy**

*Title:* Social & Economic Policy Framework  
Review of the Economy \*(GP)  
*Author:* Coordinating and Monitoring Unit  
*Year:* Annual  
*Method of Provision:* Document is available for perusal in the Library

*Title:* Medium Term Policy Framework 2002-2004  
*Author:* Coordinating and Monitoring Unit  
*Year:* Annual  
*Method of Provision:* Document is available for perusal in the Library and on the Internet. Copies made on request.

*Title:* Budget Statement 2004 \*(GP)  
*Author:* Co-ordinating and Monitoring Unit

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*Year:* Annual

*Method of Provision:* Document is available for perusal in the Library.

*Title:* Tax treaties of Trinidad and Tobago\* (GP)

*Method of Provision:* Documents are available for perusal in the Library.

*Title:* A General Policy Framework for the State Enterprise Sector.

*Author:* Investments Division

*Year:* 1997.

*Method of Provision:* Hard copy available from the Library. Also available on Ministry's website.

**Manuals/Rules of Procedure**

*Title:* State Enterprises Performance Monitoring Manual.

*Author:* Investments Division

*Year:* 1993; Revised 2002

*Method of Provision:* Document available for perusal in the Library, copies made on request.

**Guidelines on Classification of Cabinet Appointed Committees**

*Title:* Criteria for determining Fees and Allowances for Cabinet Appointed Committees.

*Author:* Cabinet Approved

*Year:* 1997; Addendum 1998.

*Method of Provision:* Document available for perusal in the Library, copies made on request.

**Informational Reports**

*Title:* Summary Report of Government's shareholding in State Enterprises.

*Author:* Investments Division

*Year:* 2001 (revised quarterly).

*Method of Provision:* Hard copy available from the Library. Also available on Ministry's website.

*Title:* Report on State Sector Resources.

*Author:* Investments Division

*Year:* 2000.

*Method of Provision:* Document available for perusal in the Library, copies made on request.

*Title:* State Enterprises Board of Directors listing.

*Author:* Investments Division

*Year:* 2001 (updated quarterly).

*Method of Provision:* Document available for perusal in the Library, copies made on request.

*Title:* Summary Report on State Enterprise Debt.

*Author:* Investments Division

*Year:* 2001 (updated quarterly).

*Method of Provision:* Document available for perusal in the Library, copies made on request.

**Section 9 Statements**

There are no statements to be published under this section at this time.

**BOARD OF INLAND REVENUE****PUBLIC STATEMENT IN COMPLIANCE WITH SECTION 7, 8 AND 9 OF THE FREEDOM OF INFORMATION ACT, 1999 (FOIA).****Section 7.1. (a)(i)****Function and Structure of The Inland Revenue Division**

Inland Revenue is a Division of the Ministry of Finance and is administered by a Board of five (5) Commissioners, one of whom is appointed Chairman by the President of Trinidad and Tobago.

The Board develops broad policies and programmes for the administration of the tax laws and directs, guides, co-ordinates, and controls and evaluates the activities of the Inland Revenue Division.

**Mission Statement**

To do all things necessary for the proper administration and enforcement of the Tax Laws and regulations at the least cost to all concerned and in a manner that warrants the highest degree of public confidence in the quality of its services and its fairness, integrity, efficiency and effectiveness.

**Effects of Functions on Members of the Public**

The Inland Revenue Division is comprised of four broad areas, which together have a staff of approximately thirteen hundred to fourteen hundred (1300–1400) persons.

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The VAT Administration Centre (Trinidad and Tobago)  
 The District Revenue Offices (Including Tobago)  
 Head Office  
 South Regional Office

It is further responsible for the administration of the following functions:

Audit, including compliance and enforcement  
 Collections, including accounting control and returns processing  
 Administration and computer operations  
 Value Added Tax Administration

By statute, the Board has the responsibility for the administration and collection of taxes under the following Acts: -

The Income Tax Act, Chap. 75:01  
 The Corporation Tax Act, Chap. 75:02  
 The Value Added Tax Act, 1989  
 The Stamp Duty Act, Chap. 76:01  
 The Petroleum Taxes Act, Chap. 74:04  
 The Lands and Buildings Taxes Act, Chap. 76:04  
 Business Levy Act  
 Green Fund Levy Act  
 All other relevant tax legislation administered by the Inland Revenue Division.

The Division also issues licenses and permits and collects fees and other taxes applicable to the Miscellaneous Taxes Act.

**Section 7.1. (a)(ii)****Categories of Documents in the possession of the Board of Inland Revenue**

Administrative Reports of International Organisations  
 Administrative Reports of Trinidad and Tobago Government Ministries and Organisations  
 Administrative Reports of Non-Government Organisations of Trinidad and Tobago  
 Financial Statements of Governmental and Non- Governmental Institutions of Trinidad and Tobago  
 Documents Reporting Meetings Convened by International Organisations  
 Documents Reporting Speeches/Addresses of Persons Aligned to International Organisations  
 Documents Reporting Results of Research Conducted by International Organisations  
 Documents Reporting Research Conducted on Behalf of Trinidad and Tobago Government  
 Texts of Treaties/Agreements  
 Law Reports of Trinidad and Tobago, the Caribbean and Elsewhere  
 Legislation of Trinidad and Tobago, the Caribbean and Elsewhere  
 Documents Provided as a Public Information Service of the Division  
 Tax Returns  
 Tax Information Guides/Handouts.

*(See also Categories of Documents which are common to all Divisions of the Ministry of Finance)*

**Section 7.1. (a)(iii)****Material Prepared for Publication or Inspection**

Booklets—

A Guide for the Small businessman  
 The PAYE System  
 Corporation Tax  
 A Guide to Tourism Investors  
 Expenses, Allowances and Benefits for Directors and other Employees  
 Organisation and Structure –Inland Revenue Division  
 Tax Calendar  
 Withholding Tax  
 Close Companies  
 Code of Ethics  
 Tax Returns and Remittance Forms are also available here but are supplied by the Government Printery.

Other Handouts—

Health Surcharge  
 Wear & Tear  
 Deductions and Allowances  
 Budget Highlights  
 Tertiary Education  
 Who Should File an Income Tax Return  
 Business Levy  
 Green Fund Levy  
 Budget highlights  
 Tax Tables  
 Guidelines under various Tax Acts as well as to rights and responsibilities of the taxpayer

**Section 7.1. (a)(iv)****Literature Available by Subscription**

There is at present no literature available by subscription from the Inland Revenue Division.

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**Section 7.1. (a)(v)**

**Procedure to be followed when accessing a Document from the Board of Inland Revenue**

**(See Procedure to be followed when accessing a Document from any Division of the Ministry of Finance).**

**Section 7.1. (a)(vi)**

Officers in the Public Authority Responsible for—

- (i) The initial receipt of and action upon notices under Section 10;
- (ii) Requests for access for documents under Section 13; and
- (iii) Applications for corrections of personal documents under Section 36 of the F.O.I.A.

**The Designated Officer is—**

Ms. Corine Tang  
Revenue Planning Officer  
Tax Administration Improvement  
Inland Revenue Division  
Sixth Floor,  
Trinidad House  
Tel.: 623-2981/1211 Ext. 370

The Alternate/Designated Officer is—

Ms. Michelle Carrington  
Taxpayer Relations Officer  
Taxpayer Relations Section  
Inland Revenue Division  
Ground Floor  
Edward Street,  
Trinidad House  
Tel.: 623-2981/1211 Exts. 396, 321, 324  
623-1130

**Section 7.1. (a)(vii)**

**(Advisory Boards, Councils, etc., whose Meetings are open to members of the public)**

At present, there is no body, which falls within the meaning of this section of the F.O.I.A.

**Section 7.1. (a)(viii)**

**Library/Reading Room Facilities**

Information can be accessed through the Taxpayer Relations Section where printed material is available.

The public may also choose to either call, write or visit the above named section or the Taxpayers Assistance Section for general information and enquiries. The offices are open to the public from 7.45 a.m. to 4.00 p.m. Mondays to Thursdays and 8.00 a.m. to 4.00 p.m. on Fridays.

The following printed material is produced by the Taxpayer Relations Unit and is available at the Taxpayer Relations and the Taxpayers Assistance Sections of the Division.

The material at these sections is usually readily available but can be obtained by written or oral requests.

Library facilities are not available to the public at present; however, we are in the process of putting systems in place for accommodation.

**Section 8 Statements**

There are no statements to be published under this section at this time.

**Section 9 Statements**

There are no statements to be published under this section at this time.

**CENTRAL TENDERS BOARD**

The following information is published by the Central Tenders Board as approved by the Honourable Minister of Finance.

**Section 7(1)(a)(i) Function and Structure of the Central Tenders Board**

**Mission Statement**

To provide procurement and disposal services for the Government of Trinidad and Tobago efficiently and effectively and with a commitment to fair treatment for all.

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## FUNCTION

The Central Tenders Board was established by Act No. 22 of 1961 to ensure that the proper procedures are followed to obtain the most suitable supplies and services from available sources—

The Central Tenders Board Ordinance, No. 22 of 1961 as amended, provided for the establishment of the Central Tenders Board, which is the sole and exclusive authority—

- (a) to act for, in the name and on behalf of the Government and the Statutory Bodies to which this Ordinance applies, in inviting, considering and accepting or rejecting offers for the supply of articles or for the undertaking of works or any services in connection therewith, necessary for carrying out the functions of the Government or any of the Statutory Bodies;
- (b) to dispose of surplus or any unserviceable articles belonging to the Government or any of the Statutory Bodies.
- (c) to perform other functions and duties as the President may by order prescribe from time to time.
- (d) to appoint consultant in connection with any project.

Over the years several amendments have been made.

## STRUCTURE

The legislation defines the composition of the Board, sub-committees and special committees with specific financial limits for the making of awards and disposal of surplus and unserviceable articles. All committees act for and on behalf of the Board and follow the same procedures.

- (a) Composition of the Board—Eight (8) Members  
Section 5 of the Central Tenders Board Ordinance, No. 22/61 refers—

The present Board comprises:

- 1. Director of Contracts—Chairman
- 2. Deputy Director of Contracts—Deputy Chairman
- 3. Permanent Secretary, Ministry of Trade, Industry and Consumer Affairs
- 4. Comptroller of Accounts
- 5. Chief State Solicitor
- 6. Member at large
- 7. Member at large
- 8. Member at large

- (b) Composition of Sub-committees of the Board

Tenders Committees in Regional Corporations and Statutory Boards comprise five (5) Members—a Chairman representative of the Central Tenders Board Division and four (4) Members.

Tenders Committees in Ministries and Departments comprise three (3) Members—a Chairman and two (2) Members.

Special Ministerial Committee of Regional Corporations comprise three (3) Members—a Chairman and two (2) Members. The composition of these Committees are as follows:

- 1. The Permanent Secretary, responsible for the Regional Corporations or his representative.
- 2. The Chief Executive Officer.
- 3. The County Superintendent.

- (c) Composition of Special Committee of the Board

There is one (1) Special Committee which “shall be comprised such officers as the Minister of Finance, shall from time to time nominate, one of whom shall be an *ex-officio* Member of the Board”.

## OFFICE MACHINES, APPLIANCES AND FURNITURE COMMITTEE

The composition of this committee is as follows:

- 1. Director of Contracts—Chairman
- 2. Director of Budgets
- 3. Director, Performance Management Consulting Division, Office of the Prime Minister
- 4. Property Manager, Ministry of Works and Transport



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

**Categories of Documents in the Possession of the Central Tenders Board**

**(See categories of Documents which are common to all Division of the Ministry of Finance)**

1. Files dealing with the award of contracts for goods and services on behalf of the Government Departments/Ministries under the purview of the Central Tenders Board.
2. Contractors' files—files dealing with registration of consultants/contractors/supplies
3. Tender Notices  
issued by Central Tenders Board and Sub Committees  
issued by other countries
4. LIST OF CONTRACTS AWARDED—from 1993 to present
5. CONTRACT AGREEMENTS FROM 1979
6. REPORTS ON PUBLIC TENDER OPENING
7. POLICY AND PROCEDURAL DOCUMENTS
8. MINUTES AND AGENDA OF BOARD MEETINGS
9. LETTER FILES  
Tender Notices  
Letters of Invitation  
Letters of Award
10. REGISTERS
  - (1) Showing registration of contractors/consultants/suppliers
  - (2) Showing status of contracts
  - (3) List of tenders to be opened on tender opening days
  - (4) List of invitation and letters of award (for collection)
  - (5) Mails incoming and outgoing
11. FINANCIAL RECORDS  
Cheques—incoming and outgoing  
Receipt Books for tender and cash performance deposits  
Files dealing with the accounting and financial management function of the Central Tenders Board
12. ADMINISTRATIVE RECORDS

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

**Material Prepared for Publication or Inspection**

The public may inspect or obtain the following material between the hours of 9.00 a.m and 3.00 p.m. on normal working days at:

Central Tenders Board  
116, Frederick Street  
PORT-OF-SPAIN  
Tel. No: 625-4330  
Fax No: 625-1809  
E-mail: ctb@cablenett.net

**1. LEGISLATION**

The Central Tenders Board Ordinance No. 22 of 1961 and amendments  
The Central Tenders Board Regulations 1965 and amendments.

**2. POLICY AND PROCEDURAL DOCUMENTS**

Duties, responsibilities and authorities of the Central Tenders Board.  
Duties and responsibilities of Secretaries of Tenders Committees.  
Financial limits of Central Tenders Board and sub-committees.  
Guidelines – selection and employment of consultants by World Bank  
Basic Procurement Policies Procedures of the IDB

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Ministry of Finance Circular No. 19 dated 11/10/60—Introduction of Standing Departmental Board of Surveys  
 Ministry of Finance Circular No. 3 of 1986 dated 9/1/86—Expenditure Control  
 Request for award of contracts and variations to existing contracts  
 Ministry of Finance Circular No. 7 of 1987 dated 12/2/87—Expenditure Control -  
 Request for award of contracts and variations to existing contracts  
 Ministry of Finance Circular No. 12 of 1985 dated 17/8/95—Expenditure Control  
 Ministry of Finance Circular No. 8 of 1980 and No. 4 of 1998 dated 8/5/98  
 Ratification by Cabinet of Breaches of the Central Tenders Board Legislation  
 Insurance Tender procedures  
 Circular Memoranda from the Director of Contracts/Chairman of Central Tenders Board

**3. INFORMATION ON CONTRACTS AWARDED**

Contracts Awarded from 1993 to present.  
 List of Contracts for Supplies and Services for Central Government,  
 The Tobago House of Assembly, Local Government Bodies and Statutory Boards for the period 1993 to present.

**4. TENDER NOTICES—CURRENT YEAR****5. PERIODICAL**

Development Business Journal (New York)—current year

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

Not Applicable.

**Section 7 (1)(a)v****Procedure to be followed when accessing a document from the Central Tenders Board.**

(See Procedure to be followed when Accessing a Document from any Division of the Ministry of Finance under **GENERAL INFORMATION FOR ALL DIVISIONS** )

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

The designated officer is: Miss Susan Smith  
 Contracts Officer III  
 Central Tenders Board  
 116, Frederick Street  
 PORT-OF-SPAIN  
 Tel. No.: 623-5915.  
 Fax No.: 625.1809  
 E-mail: ctb@cablenett.net

The alternate officer is: Ms. Shirena Mohammed  
 Acting Assistant Director  
 Central Tenders Board  
 116, Frederick Street  
 PORT-OF-SPAIN  
 Tel.: No. 625-4330  
 Fax No.: 625.1809  
 E-mail: ctb@cablenett.net

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

Not applicable

**Section 7 (1)(a)(viii)****LIBRARY FACILITIES**

Information in the public domain can be accessed in the Central Tenders Board's library. The library room is located in the Central Tenders Board, 116, Frederick Street, Port of Spain and is open to the public from Mondays to Fridays between the hours of 9.00 a.m. to 3.00 p.m.

**Section 8 (1)(a)(i)**

Document containing interpretations of particulars of written laws administered by the Central Tenders Board.

- (1) The Central Tenders Board Ordinance No. 22 of 1961 as amended the
- (2) Central Tenders Board Regulation, 1965 and amendments

These documents can be purchased at the Government Printery.

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**Section 8 (1) (a) (ii)**

Rules of procedure, statements of policy, documents containing rules, policies, guidelines, etc.

**A. POLICY AND PROCEDURAL DOCUMENTS**

Duties, responsibilities and authorities of the Central Tenders Board.  
 Duties and responsibilities of Secretaries of Tenders Committees.  
 Financial limits of Central Tenders Board and sub-committees.  
 Guidelines—selection and employment of consultants by World Bank  
 Basic Procurement Policies Procedures of the IDB  
 Ministry of Finance Circular No. 19 dated 11/10/60—Introduction of Standing Departmental Board of Surveys  
 Ministry of Finance Circular No. 19 dated 11/10/60—Introduction of Standing Departmental Board of Surveys  
 Ministry of Finance Circular No.3 of 1986 dated 9/1/86—Expenditure Control  
 Request for award of contracts and variations to existing contracts  
 Ministry of Finance Circular No. 7 of 1987 dated 12/2/87—Expenditure Control  
 Request for award of contracts and variations to existing contracts  
 Ministry of Finance Circular No. 12 of 1985 dated 17/8/95—Expenditure Control Request for award of contracts and variations to existing contracts  
 Ministry of Finance Circular No 8 of 1980 and No. 4 of 1998 dated 8/5/98  
 Ratification by Cabinet of Breaches of the Central Tenders Board Legislation  
 Insurance Tender procedures  
 Circular Memoranda from the Director of Contracts/Chairman of Central Tenders Board

**Section 9—Documents created since 20/2/2001**

**Section 9 (1) (c), (e), (g), (h), (i), (j), (k), (l), and (m) not applicable**

**Section 9 (1) (a)**

**B.** List of contracts for supplies and services for Central Government, The Tobago House of Assembly, Local Government Bodies and Statutory Bodies 1/6/2001 – 31/5/2002

These documents can be purchased at the Government Printery.

**CUSTOMS AND EXCISE DIVISION**

**Public Statement of The Customs and Excise Division**

**Section 7 Statements**

**Section 7 (1) (a) (i) Function and Structure of the Customs and Excise Division**

**Mission Statement**

Facilitating trade, protecting and collecting all revenue due to the state, eliminating unfair trade practices and combating smuggling, especially of illicit drugs, arms and ammunition by administering and enforcing efficiently, professionally and with integrity all laws under which the Division is empowered to act thereby safeguarding our national patrimony.

The Customs and Excise Division was established from the time of colonisation. It comprises a staff of 972 (Technical, Clerical and Manipulative) and is headed by the Comptroller of Customs and Excise. The Customs and Excise Division is divided into 18 responsibility centers:

- (i) Long Room
- (ii) Valuations
- (iii) Container Examination Station (Port of Spain and Point Lisas)
- (iv) Port of Spain Wharves
- (v) Piarco Airport
- (vi) Warehouses
- (vii) Outstations North
- (viii) San Fernando
- (ix) Approved Undertakings
- (x) Air Services
- (xi) Audit
- (xii) Excise
- (xiii) Central Services
- (xiv) Tobago
- (xv) Research, Planning and Classification
- (xvi) Preventive
- (xvii) Training
- (xviii) Legal

1709A—Continued

### **Effect of Functions on Members of the Public**

The work of the Customs and Excise Division impacts on every facet of the society through the imposition of taxes (import duties, vat, excise petroleum) and the imposition of restrictions/prohibitions on certain items.

The Customs and Excise Division carries out its primary or major functions according to the guidelines as set forth by the following:

- (i) The Customs Act, Chap. 78:01
- (ii) Excise General Provisions Act, Chap. 78:50
- (iii) Brewery Act, Chap. 87:52
- (iv) Spirit and Spirit Compounds Act, Chap. 87:54
- (v) Liquor Licences Act, Chap. 84:10
- (vi) Registration of Clubs Act, Chap. 21:01
- (vii) The Vat Act, Chap. 37:89
- (viii) The Free Zones Act, Chap. 19:88
- (ix) The Fiscal Incentive Act, Chap. 85:01
- (x) The Tourism Development Act, Chap. 9:00

Purchases of the said Acts can be made at the Government Printery.

Request for access to any of these Acts at the Custom House or for information contained therein, may be addressed to the Designate Officer or Alternate.

In addition to its major functions, the Customs and Excise Division continues to perform, on behalf of other Government Departments, certain agency duties under the authority of the Ordinances and ACTS of the relevant Department.

The Public and Associations like the Brokers Board, The Shipping Association, Chamber of Commerce, Trinidad and Tobago Manufacturing Association and other associations in consultation and discussions with the Customs Administration may contribute or influence to some extent policy and decision making.

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

#### **Categories of Documents in the possession of the Customs and Excise Division**

**(See also categories of Documents which are common to all Divisions of the Ministry of Finance)**

1. Maps/Charts/Photographs/Compact Discs/Diskettes/Abstracts/Tapes/Catalogues.
2. News Releases, speeches originating in the Customs and Excise Division
3. Customer files.
4. Reports: Statistical, Annual/Monthly/Quarterly, Audit, Consultants/Technical, Corporate, Valuation, Accident etc.
5. Books, booklets, leaflets, pamphlets, brochures, posters, newspaper clippings.
6. Files dealing with official functions, conference and events hosted and attended by the Customs and Excise Division.

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

#### **Material Prepared for Publication or Inspection**

The public may inspect or obtain the following between the hours of 9.00 a.m. and 3.00 p.m. on normal working days at:

Custom House, Port of Spain  
Telephone No. 624-2811  
Fax No. 625-4813  
E-mail Address: - Compt-custt@carib-link.net

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

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

There is no literature available by subscription from the Customs and Excise Division.

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

#### **Procedure to be followed when Accessing a Document from the Customs and Excise Division.**

(See General Policy for Accessing a Document from all Divisions of the Ministry of Finance under General Information for all Divisions).

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

#### **Officers in the Customs and Excise Division 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 Documents under section 36 of the FOIA.

1709A—Continued

**Designate Officer:** Mr. Leonard Watty  
Deputy Comptroller, Administration  
Customs and Excise Division  
Nicholas Court  
Corner Abercromby St. and Independence Square  
Port-of-Spain  
Telephone No.: 625-3176  
Fax: 625-5525

**Alternate Officer:** Mr. Errol Skerritt  
Research & Planning Section  
Customs and Excise Division  
Nicholas Court  
Cor. Abercromby St. and Independence Square  
Port-of-Spain.  
Telephone No.: 624-2811

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

**Advisory Boards, Councils, Committees, any other bodies whose meetings/minutes are open to the public.**

There are no such bodies in the Customs and Excise Division.

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

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

Information in the public domain can be accessed in our library or through our website. You may make general enquiries at our Librarian at Telephone Number 625-3311-6.

The Library/Reading Room in the Customs and Excise Division is located on 3rd Floor, Custom House. The Library/Reading Room is open to the public from Mondays to Fridays between the hours 8.30 a.m. to 3.30 p.m.

#### **Section 8 Statements**

There are no statements to be published under this section.

#### **Section 9 Statements**

There are no statements to be published under this section.

### **NATIONAL INSURANCE APPEALS TRIBUNAL**

#### **Section 7 Statements**

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

##### **Function and Structure of the National Insurance Appeals Tribunal**

#### **MISSION STATEMENT**

In an effort to protect the vulnerable and disadvantaged and promote a better quality of life for all citizens, this Division of the Ministry of Finance strives to ensure "Justice and fairness to all recipients and beneficiaries under the National Insurance System".

#### **RESPONSIBILITIES**

Section 60 of the National Insurance Act, Chapter 32:01 (Act No. 35 of 1971) as amended by the National Insurance (Amendment) Act No. 27 of 1977 made provision for the establishment of an Appeals Tribunal.

The basic and fundamental responsibility of the National Insurance Appeals Tribunal is to hear and determine Appeals from insured persons or their representatives and beneficiaries arising out of the National Insurance Board's failure and/or refusal to pay benefits assured under the System.

The functions of the Appeals Tribunal are regulated by the National Insurance (Appeals) Regulations 1980 as set out in Legal Notice No. 131 of 1980, which came into effect on July 15, 1980. The Regulations provide that any person who is aggrieved with any decision of the National Insurance Board has the right to Appeal. This is done by filing an Appeal with the Tribunal either by completing a prescribed Form 1, or writing a letter to the Chairman.

#### **Effect of Functions on members of the public**

The basic and fundamental activity of the National Insurance Appeals Tribunal is to hear and determine Appeals from persons or their representatives and beneficiaries arising out of the National Insurance Board's failure and/or refusal to pay benefits assured under the System. The Tribunal is therefore committed to providing some form of recourse against an unfavourable decision by the National Insurance Board and the Public expects to receive open, fair and impartial adjudication of their Appeals on a timely basis.

1709A—Continued

**Public Participation**

The National Insurance Act provides for Hearings of the Tribunal to be held in public. This allows for the public to become familiar with the operations of the Tribunal and to make suggestions to improve the effectiveness and efficiency of the Tribunal's resources.

**Section 7 (i)(a)(ii)**

**Categories of Documents held by the Tribunal**

- General Administration Documents- these relate to administrative policies and directions in support of the operations of the Tribunal.
- Information on the Appeals Tribunal.
- Files on Appeals Received
- Registers on Appeals received, settled and pending.
- Correspondence to and from the National Insurance Board.
- Briefing Papers on Appeals to Tribunal Members.
- Legislation administered by the Appeals Tribunal or affecting the operations of the Tribunal.
- Summons to Hearings to Appellant and The National Insurance Board.
- Schedule of Hearings
- Notes of Evidence at Hearings by the Tribunal.
- Minutes of Meetings.
- Decision of Appeals by the Tribunal.

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

**Materials prepared for inspections by public**

- Annual Administrative Report on the work of the Appeals Tribunal.
- Information Brochure on the Appeals Tribunal.

The Public may inspect this material at the office of the Registrar, National Insurance Appeals Tribunal, 'Furness Court', 1A, Richmond Street, Port-of-Spain, during the hours of 8 a.m. to 4.15 p.m. Mondays to Thursdays and 8.00 a.m. to 4 p.m. on Fridays.

**Section 7 (i)(a)(iv)**

**Literature available for subscription**

Not Applicable

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

**Procedure to be followed to access documents from the National Insurance Appeals Tribunal**

(See Procedure to be followed when Accessing a Document from any Division of the Ministry of Finance under **GENERAL**

**INFORMATION FOR ALL DIVISIONS)**

Arrangements can be made to obtain copies of the documents or to inspect documents by contacting the Registrar at "Furness Court", 1A, Richmond Street, Port-of-Spain or by Telephone No. 625-6840.

All notices or requests for access for a document or queries for amendment of information concerning an individual in the possession of the Appeals Tribunal should be addressed to the—

Registrar,  
National Insurance Appeals Tribunal,  
"Furness Court"  
1A, Richmond Street,  
Port-of-Spain,  
Telephone No.: 625-6840

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

**Officer in the Public Authority 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 Documents under section 36 of the FOIA.

1709A—Continued

**The Designated Officer(s) is:** Karen Julien  
Registrar  
"Furness Court",  
1A, Richmond Street,  
Port-of-Spain  
Tel.: Fax No.: 625-6840

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

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

Not Applicable

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

**Library/Reading Room Facilities**

Information in the public domain can be accessed at our office. You may make general enquires to the Registrar at Telephone No. 625-6840

The Office is located at "Furness Court" 1A, Richmond Street, Port of Spain.

The Office is open to the public from Mondays to Fridays between the hours 8.00 a.m. to 4.15 p.m.

**SECTION 8 STATEMENTS**

**Section 8 (1)(a)(1):**

Regulations, Orders etc.  
Legal opinions and advice  
Guidelines

**Section 8 (1) (a) (ii):**

Records of Decisions of Appeals  
National Insurance Act, Chap. 32:01

**Section 9 Statements**

There are no statements to be published under this section at this time.

**TREASURY DIVISION**

**Section 7 Statements**

Section 7(1)(a)(1) Function and Structure of the Treasury Division.

**Mission Statement**

"To develop, administer and superintend within the Public Service, the financial management, accounting and pension systems, practices and procedures in accordance with existing laws and regulations, thereby ensuring that proper accountability is maintained and accounts produced with a high level of proficiency; to provide quality service to our diverse clientele and foster good relationship among staff."

**Legal Framework**

"The Exchequer and Audit Act, Chapter 69:01 states that "Treasury" means "the Minister, and includes such officer or officers in the Ministry of Finance as may be deputed by the Minister to exercise powers and to perform duties under this Act."

The Minister of Finance is responsible for the control and management of the financial affairs of the State.

One of the core agencies through which this is accomplished is the Treasury Division. The key responsibilities of the Treasury Division emanate from various laws and regulations. The principal of these are the Constitution of the Republic of Trinidad and Tobago (Chap. 8), the Exchequer and Audit Act, Chapter 69:01 the Financial Regulations and Instructions and the various Pensions Acts.

**1709A—Continued**

The major function of the Treasury Division is to ensure that proper accounting can be given to Parliament. This will therefore include the provision of financial accounting services and systems and the production of the Consolidated Accounts of Trinidad and Tobago. The Division is headed by the Comptroller of Accounts and to facilitate its functions the Division is structured into the following Branches: -

1. Financial Management
2. Treasury Management
3. Pensions Management

In addition to the above main Branches the Division is supported by the following units:

**Effect of functions on members of the public**

The Treasury Division does not deal directly with members of the public. Its clientele consists mainly of officers of Ministries and Departments and retired public officers.

1. Administrative Services
2. Human Resource Management
3. Information Systems (IS)
4. Legal

**FINANCIAL MANAGEMENT BRANCH**

One of the core functions of the Financial Management Branch is that of reviewing and updating Financial Accounting and Management Systems in the Public Service. The services this Branch provides to its clientele are as follows: -

1. Developing, implementing and monitoring financial management and accounting systems and procedures in the Public Service.
2. Investigating irregularities in the Financial Management and Accounting Systems.
3. Training and developing personnel in financial management and accounting systems and procedures in the Public Service.
4. Providing advice to Ministries and Departments and to the Public Accounts Committee (PAC) in financial and accounting matters.
5. Developing and monitoring Internal Audit Units in the Public Service.
6. Issuing instructions for the recovery of overpayments where appropriate and making recommendations for the write off of losses of cash and stores and overpayments where these are no longer recoverable.
7. Ensuring that Accounting and Administering Officers are appointed by the Minister of Finance.
8. Making recommendations to the Minister of Finance for opening Bank accounts and setting guidelines for the operation of public or official Bank accounts.

**TREASURY MANAGEMENT BRANCH**

The Treasury Management Branch has the responsibility for the production of the Consolidated Financial Statements of Trinidad and Tobago, for servicing the Public Debt and for managing loans that are available to public officers. This Branch is comprised of the following sections:

1. General Accounting Services
2. Public Debt Management
3. Loans Management
4. Finance and Accounts

**General Accounting Services**

The main functions of this section are as follows:

1. The production of the Consolidated Financial Statements of Trinidad and Tobago. It therefore consolidates the revenue and expenditure of all Ministries/Departments necessary for the production of such Accounts.
2. The provision of cashing facilities for the encashment of Government cheques.



**1709A—Continued**

3. The provision of flight insurance for public officials who travel overseas in the performance of their duties.
4. Maintaining the records of loans granted from General Revenue and from Long Term Development Funds.
5. Making payments in respect of unclaimed lottery tickets, such claims to be first verified by the National Lotteries Control Board.
6. Issuing of counterfoil books and blank cheque forms to Ministries and Departments.
7. Funding Overseas Missions and arranging for overseas payments to be made on behalf of Ministries and Departments.

**Public Debt Management**

The major function of the Public Debt Management section is the management of Government loans both local and external. This includes:—

1. Budgeting for loan payments.
2. Repaying Government loans, both local and foreign.
3. Creating and maintaining Sinking Funds to provide for future loan repayments.
4. Making investments on behalf of various Government institutions.
5. Producing the Statement of the Public Debt at the end of each Fiscal Year.

**Loans Management**

The Loans Management Section is charged with the responsibility of administering Government loans to eligible public officers. Loans are available for the following:

1. The purchase, insurance and repair of motor vehicles.
2. Family Passage Loans.
3. Medical Loans.

In addition this section has the responsibility for collecting and accounting for payments under the Cess, Devaluation and Computer Loan facilities.

**Finance and Accounts**

The Finance and Accounts Section performs the accounting functions for specified Divisions under the Ministry of Finance. In addition to the normal operations of an accounting unit, this section also deals with the following:

1. Issuing cheques in respect of Funds and Deposit Accounts of Ministries and Departments.
2. Requesting other Governments to make payments on behalf of Ministries and Departments and reimbursing these Governments for payments made.
3. Effecting payments on behalf of other Governments and making claims for payments made.
4. Payment of Costs/Damages in respect of successful High Court Actions against the State. These payments are made on the instructions of the Chief State Solicitor.
5. Insurance of government vehicles.
6. Dormant Accounts—Bank Accounts which remain inoperative for a period of 14 years and over are closed by the commercial banks and the balances are transferred to the Consolidated Fund.

**PENSIONS MANAGEMENT BRANCH**

The Pensions Management Branch is committed to processing and paying retirement benefits promptly. It is responsible for the administration of all pensions matters in accordance with the existing Pension Laws, Regulations and Memoranda of Agreement which relate to the Judicial, Legislative and Administrative Services of the Republic of Trinidad and Tobago. Payments are made to public officers, teachers, officers of certain Statutory Agencies, daily-rated employees and sundry other (Judges, Diplomats, etc.) Files/records are maintained for monthly paid and daily-rated employees of the Public Service.

Pension Act No. 20 of 1997 provides for the preservation and linking of pensionable service, the transfer of values of superannuation benefits between the Public Service and Statutory Boards and the payment of superannuation benefits to temporary officers.

**1709A—Continued**

In addition to Government Pensions, the Pensions Branch also administers the Widows and Orphans Pension Scheme and the Provident Fund Pension Scheme.

The Widows and Orphans Pension Section maintains the records of eligible male officers who are deemed contributors to the Widows and Orphans Pension Scheme. Payments are calculated in accordance with the existing legislation.

The Provident Fund Pension Section has the responsibility for providing benefits to Government daily-rated employees who are contributors to the Fund.

**ADMINISTRATIVE SERVICES**

Administrative Support Services are provided by the following Units—

1. Administrative Services
2. Information Systems
3. Legal

**Section 7(1)(a)(ii)****Categories of Document in the Possession of the Treasury Division.**

**(See also Categories of Documents which are common to all Divisions of the Ministry of Finance)**

The documents in the Treasury Division relate primarily to Government's financial policy in terms of accounting systems, loans, pensions and other matters that fall under the scope of the responsibility of the Office. There are also documents which fall under the areas of administration and training. These documents are categorized by the functional areas as follows:

**General Accounting Services**

Records of revenue and expenditure for Ministries/Departments including Overseas Missions and Crown Agents.

Reconciliation of Government Bank accounts.

Loan files in respect of loans made from Long Term Development Funds and from General Revenue.

Files for Deposit accounts i.e. amounts held by the Government for specific purposes.

Circulars on procedures and timeframes for preparation of accounting documents.

Monthly statements of Government's Assets and Liabilities.

**Public Debt**

Statements of the Public Debt of Trinidad and Tobago.

Statements of investments held on behalf of the Local Trustees of the Sinking Fund.

Loan Agreements.

Public Debt ledgers.

Statements of revaluation of securities.

Repayment schedules.

Appropriation statements in respect of Charges on Account of the Public Debt.

**Loans to Public Officers**

Lists of requirements.

Policy guidelines *re* loans.

Circulars issued on policies, procedures, and guidelines.

Application forms.

Legal advice *re* policy on loans.

Files dealing with loans granted and repayments.

List of defaulters *re* Cess and Devaluation loans.

**Finance and Accounts**

Appropriation Statements in respect of Treasury Division and other specified Divisions of the Ministry of Finance.

Records detailing expenditure for the Treasury Division and specified other Divisions of the Ministry of Finance.

Void cheques Statements in respect of Treasury Division.

Payments made by the Government in respect of State Liability i.e. successful legal Action against the State.

Payments in respect of Official Overseas Travel for the Ministry of Finance.

Payments made on behalf of other Governments.

**1709A—Continued**

Reimbursements made to other Governments for payments made on behalf of the Trinidad and Tobago Government.  
Payments made out of Treasury Deposit and Treasury Funds accounts that have been set up for specified purposes.

**Payment of Pensions and Gratuities**

Pension Laws, Regulations and Memoranda of Agreement which relate to the Judicial, Legislative and Administrative Services of Trinidad and Tobago.

Pension and Leave Records for Government employees.

Files relating to Pensions and Gratuities paid to Government employees.

Circulars on Pension related matters.

Legal Advice and Interpretation of Pension Laws.

Procedures and Policies for the payment of Pensions.

Forms to be filled out/list of requirements relating to payments of pensions.

**Financial Management**

Circulars on guidelines, procedures etc for accounting systems and operations.

Files containing advice on financial policies and practices.

Files on training courses carried out by the Treasury Division.

Training policy for the Treasury Division.

Files pertaining to losses of cash and stores and overpayments by Ministries and Departments.

Comptroller of Accounts Circulars.

Minister of Finance Circulars.

Treasury Minutes.

Reports on surveys carried out on the operations of Ministries and Departments.

**Section 7 (1) (a)(v)****Procedures to be followed when Accessing a Document from the Public Authority.**

(See Procedures to be followed when Accessing a Document from any Division of the Ministry of Finance).

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

The Designated Officer is: Mrs. Carolyn Skerritt.  
Administrative Officer IV  
Treasury Building  
Independence Square,  
Port-of-Spain.  
Tel.: 623-2941 Ext. 2400  
Fax.: 627-6625.

The Alternate Officer is: Mr. Gregory Harracksingh  
Clerk IV  
Administrative Officer II  
Treasury Building  
Independence Square  
Port-of-Spain.  
Tel.: 623-2941

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

Advisory Boards, Councils, Committees and other Bodies.

(Meetings/Minutes are open to the public.)

At the present time there are no Bodies that fall within the meaning of this section.

**SECTION 8 STATEMENTS****Section 8(1) (a)(i)**

Documents containing interpretations or particulars of written laws or schemes administered by the Treasury Division, not being particulars contained in another written law are as follows:

Legal Advice on who can be classified as a "public officer."

Policy Advice as to whether all persons are subject to "Government's share of proceeds" when applying for loans to purchase motor vehicles.

**1709A—Continued**

Legal Advice on the interpretation of Pension Laws.

Legal Advice on the use of Government vehicles by non Public Officers

Legal Advice on entitlement to vacation leave loan.

**SECTION 9 STATEMENTS**

There have been no new documents created subsequent to 20th February 2001.

**VALUATION DIVISION****SECTION 7 STATEMENTS****Section 7 (1)(a)(i)****Structure and Function of the Valuation Division**

The Valuation Division was formed by an Act of Parliament, "The Valuation of Land Act" No. 5803 of 1969, its primary purpose was to unify and centralise the Valuation of all Real Estate for State purposes in Trinidad and Tobago. Additionally the Division was mandated to prepare a Valuation Cadastre whereby every parcel of land in the Republic of Trinidad and Tobago would have been identified, recorded and valued as it was intended to change the system of Property Taxation from the Rental Value System (ARV) to one of capital value (Site Value System). For diverse reasons this intended change was shelved.

The purpose of the Division is exemplified both in the Mission Statement and in its Vision.

**MISSION STATEMENT**

To provide Government and its Agencies with Valuation and Land Economy advice and Technical Expertise of the highest professional standard to enable fair, consistent and competent decision-making in respect of property transactions, taxation and land management.

**VISION**

The Division strives to be a conscientious professional unit, equipped with a wide range of skills and knowledge on all aspects of real property, ready and able to render support to the State in formulating and executing land and land tax policies geared to the efficient and effective management of the country's land resources and the State's real estate holdings.

**THE FUNCTIONS OF THE DIVISION ARE:**

To advise the District Revenue Officers of the Annual Taxable Value of rateable Buildings, Plant and Machinery. Assist the District Revenue Officers in reviewing Appeals against assessments. Defend our advice on the annual Taxable Value in any formal hearing of the appeal before the District Revenue Officer/Tax Appeal Board.

- (a)(i) To advise Municipal Corporations/to determine and finalise assessments on the House Rate Book.
- (ii) To determine the House Rate Books of the Municipal Corporations reflect correct assessments.
- (iii) To hear and determine all appeals arising out of re-valuation by the City and Regional Corporations.
- (b) To advise the Chairman, Board of Inland Revenue and the Administrator General on all valuations arising out of Succession and Stamp Duty matters.
- (c) To advise the Property and Real Estate Services Division, formerly the Property Management Unit, on rental value for office and housing accommodation and the capital values where properties are acquired by Private Treaty or sold on the open market.
- (d) To advise the Director of Surveys and/or any other acquiring authorities on letting of State Lands and all aspects of compulsory acquisition but specifically on the estimated cost of proposed acquisitions, and to negotiate and settle with owners the quantum of compensation payable on eventual acquisition. To advise on rental values on the letting of State Lands for industrial, residential commercial and agricultural uses and to negotiate and settle rents on behalf of these Authorities.

**1709A—Continued**

- (e) To serve on various committees dealing with all aspects of real property eg. Land Reclamation Committee; Committee dealing with policy formulation such as State Land Rental, Local Government Reform, Property Taxation Review, Management of State Lands.
- (f) Advising and negotiating on behalf of Statutory Authorities, Boards and Bodies on matters relating to the valuation of assets acquisition and disposal of rights in property; e.g., WASA, T&TEC, PTSC, NHA, Caroni (1975) Ltd.

In the execution of these functions the Division is served by the following offices.

Head Office of Valuation Division, 109 Henry Street, Port- of-Spain.

Telephone No.: 623-4221, Fax No.: 623-5874, E-Mail: Vaddiv@carib-link.net

Chaguanas	Market Street	Tel. No.: 665-3092
Sangre Grande	Cor. Brierley and Henderson Streets	Tel. No.: 668-2775
San Fernando	Palms Club Building	Tel. No.: 652-4621
Siparia	District Revenue Office (Warden's Office Building) High Street	Tel. No.: 649-2476
Rio Claro	District Revenue Office (Warden's Office Building) High Street	Tel. No.: 644-2241
Point Fortin	Main Road	Tel. No.: 648-2052
Tobago	Fort Street Scarborough	Tel. No.: 639-2970

**Section 7(a)(ii)****Categories of Documents held by Valuation Division**

**(See also Categories of Documents which are common to all Divisions of the Ministry of Finance)**

**TECHNICAL****(i) SITE VALUES FILES**

These are files in which we ascribe a unique parcel reference number to every parcel of land referenced by the Valuation Division and details the ownership, size, location and value between the years 1969 to 1976.

**(ii) SITE VALUE MAP**

These are maps on which are recorded each parcel of land reference and its unique parcel number in the Republic of Trinidad and Tobago between the years 1969 and 1976.

**(iii) ASSESSMENT SURVEY SHEETS**

These are documents which record the details of every assessment done to buildings and show how the building taxes (ARV) are determined.

**(iv) ASSESSMENT RATE SHEETS**

These are documents which show the different unit rates to be applied in the assessments of varying classes of buildings in the Republic of Trinidad and Tobago.

**(v) MARKET ANALYSIS DOCUMENTS**

These are documents in which selected property transactions are analysed and constitute the main evidence in all valuations and are also used to determine valuation trends.

**(vi) VALUATION REPORTS**

These are technical reports (valuations) done for the Division's numerous clients. (see Part A "f" above for list of clients).

**17109A—Continued**

## (vii) CONSULTANT'S REPORTS

Forgenie, Clive E 1965. "The Establishment of a Valuation Division in the Ministry of Finance".

Copes, John M 1963 "Report to the GORTT on Valuation, Land Taxation and Rating Hettiarachchi, F.B. 1991." Property Taxation in Trinidad and Tobago.

Eckert, Joseph & Almy, Richard 1996. "Designing an Ad Valorem Property Tax System for Trinidad and Tobago Theoretical & Practical Considerations".

## (viii) Valuation Division Strategic Plan 1992–1999

## (ix) Valuation Division Strategic Plan 1998–200

## (x) Minutes of Monthly Technical Meetings

## (xi) Periodicals/Estate Gazette

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

The public may inspect the above documents/material between the hours of 8:00 a.m. to 12:00 noon and 1:00 p.m. to 3:00 p.m. any working day at—

Valuation Division  
209, Henry Street  
(First Floor Library)  
Port-of-Spain

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

All notices or requests for access for document or queries for amendment of information concerning an individual in the possession of a public authority should be addressed to the—

Designated Officer: Mr. Sonnilal Ramsaroop  
Valuation Division  
109, Henry Street  
Port-of-Spain  
Tel.: 623-4221 Ext. 258

Alternate Designated Officer: Mr. Edmund Alexander  
Valuation Division  
109, Henry Street  
Port-of-Spain  
Tel.: 623-4221 Ext. 260

**Section 8-Statements**

All documents listed above can be inspected at the Division's library at 109, Henry Street, Port-of-Spain between the hours of 8.00 a.m. to 12.00 noon and 1.00 p.m. to 3.00 p.m.

The following publications are available as indicated:

1. Concept of "Fairness" in compensation for injury to Real Property—R.E. Cosgrove, Q.C. Tasmania.
2. Do existing acquisition acts really provide for just compensation in all cases—Hon Mr. Justice Else-Mitchell.
3. Reckoning with imperfections in the land market—John M. Hopes U. N. Adviser.
4. Compensation for resumed property in the modern welfare state— S.C. Burbury Q.C. Tasmania.
5. Report of Cabinet Appointed Committee on proposals for expediting the Acquisition of Private Lands by the State and Land Registration—Land Record Systems Cadastre—Land Valuation Disputes.
6. Compensation claim—Reed Employment Ltd. vs London Transport Executive
7. Queen's Bench Divisional Court—R.V. Hillingdon
8. London Borough *Ex Parte* Rayoo Homes Ltd.
9. Dindial vs. Mamit—Wooding C. J. Mc Shine & Phillips J.J.A
10. Bill of Succession (First Draft)

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11. All England Law Reports 6th April, 1976—Lap Shun Textiles vs. Revenue Collector
12. Estate Gazette Law Reports—Grampian Regional Council vs. Secretary of State for Scotland
13. Comments on Land Acquisition Bill
14. Landlord & Tenant (Memorandum)
15. Appeal—Edith Mitchell vs. David Cowie
16. Judgement/Appeal—Robert Alefounder
17. Court of Appeal—Seegobin Gupta vs Hakim Ramjohn Tenure )Agr. Small Holdings Act, Chap. 59:53).
18. Policy for Disposal/Rental of Crown Lands
19. Regularization of Tenancy Squatters on State lands
20. Disposal of National Housing Authority Building Lots
21. National Housing Programmes within the contexts of Housing in the 1980's
22. Assets of the Agriculture Credit Bank
23. High Court Judgement—Sumair Bansraj & Others
24. Court of Appeal between the Attorney General—Appellant and Lopinot Limestone Ltd. respondent
25. Education for the Profession in the Caribbean
26. To review aspects of land use, land development and building construction
27. Variation in the user clause—Application to sub divide—Renewal of leases (various)
28. The role of Land Registration in developing countries
29. Role of the Land Economy surveyor in the Government Service—C. C. Quamina ARICS
30. Appeals against Assessment—Cummings; Pooran; Lucky
31. Tax Administration
32. Tax Appeal—Rodriguez vs. Inland Revenue
33. Registration of Valuers in Malaysia—A.B. Marbeck, Deputy Director—General of Valuations
34. Rent Control Revised
35. Land Acquisition Act and Procedure—P.M. Highway
36. Ex parte Texaco Trinidad Inc. Opinion
37. Appeal—Land and Building Taxes—E.N. Edwards & Warden, County Caroni/Couva
38. Draft Report of the Cabinet Appointed Committee
39. Land Information Management in Trinidad and Tobago
40. Principle into Practice in Budapest—W.O. Ramkay Central
41. H.C.A No. 667 of 1975, Matter of A. A. Lucky
42. Review of charges with regard to Building Lots allocated by the State

**Section 9 Statements**

There are no statements to be published under this section at this time.

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## FREEDOM OF INFORMATION ACT, 1999

## PUBLIC STATEMENT OF THE TAX APPEAL BOARD

In Compliance with Sections 7, 8 and 9 of The Freedom of Information Act, 1999 (FOIA)

IN ACCORDANCE with sections 7, 8 and 9 of the Freedom of Information Act, 1999 (FOIA) the Tax Appeal Board is required to publish the following statements which list the documents and information generally available to the public.

The FOIA gives members of the public:

- a legal right for each person to access certain categories of information held by the Tax Appeal Board;
- a legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading;
- a legal right to obtain reasons for adverse decisions made regarding an applicant's request for information under the FOIA;
- a legal right to complain to the Ombudsman and apply to the High Court for judicial review to challenge adverse decisions made under the FOIA.

**SECTION 7 STATEMENTS****Section 7 (1) (a) (i) – Function and Structure of the Tax Appeal Board**

The Tax Appeal Board is established by section 3 of the Tax Appeal Board Act, Chapter 4:50 of the Laws of the Republic of Trinidad and Tobago (the Act). The provisions of the Act were contained in section 29 of the Finance Act, 1966 which came into force on January 1, 1966 and which repealed and replaced section 3 of Act No. 16 of 1963. Section 3(3) of the Act specifies that the Board shall be a Superior Court of Record with an official seal which shall be judicially noticed.

Section 3(2) of the Act provides that the Board shall consist of a Chairman and such other Members as may be appointed, one of whom may be the Vice-Chairman.

Section 3(5) of the Act makes provision for the appointment of a Registrar of the Board and such other officers, clerks and employees as are required to carry out the business of the Board.

The Board's jurisdiction is set out at Section 3(4) of the Act as under:

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;



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- (b) appeals from such other decisions of the Board of Inland Revenue or of any other person under that Act;
- (c) such other matters as may be prescribed by or under this Act or any other written law.

The legislation under which the Court's jurisdiction may be invoked is as follows:-

The Tax Appeal Board Act and Rules	Chapter 4:50
The Income Tax Act	Chapter 75:01
The Corporation Tax Act	Chapter 75:02
The Unemployment Levy Act	Chapter 75:03
The Petroleum Taxes Act	Chapter 75:04
The Stamp Duty Act	Chapter 76:01
The Lands and Buildings Taxes Act	Chapter 76:04
The Water and Sewerage Act	Chapter 54:40
The Customs Act	Chapter 78:01
The Value Added Tax Act	No. 37 of 1989
The Municipal Corporations Act	No. 21 of 1990
The Anti-Dumping and Countervailing Duties Act	No. 11 of 1992
The Financial Institutions Act	No. 18 of 1993
The Tourism Development Act	No. 9 of 2000.

The Vision and Mission Statements of the Tax Appeal Board as stated in its Strategic Plan covering the period 2000/2001- 2004/2005 are as follows:

Vision: To realize a fully computerized Court where services from the Registry to the Court and to the Court's external clients are available on-line.

Mission: To deliver to our clients (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 matter which falls under our jurisdiction.

The Tax Appeal Board is structured along the following lines:

- (1) The Court consisting of the Chairman and such other Members as may be appointed under or in pursuance of section 4 of the Tax Appeal Board Act, of whom one may be the Vice-Chairman. At present the Board consists of a Chairman and two Members. The jurisdiction and powers of the Court are usually exercised by the Chairman and two Members. However, it may also be exercised by the Vice-Chairman and two Member; the Chairman or Vice-Chairman sitting alone or with one Member; or, in relation to matters of practice and procedure, by the Chairman, Vice-Chairman or any Member who is an Attorney at Law; or by a Member in respect of matters of practice and procedure which are uncontested.
- (2) The Registry which is the office of the Registrar. All appeals to the Tax Appeal Board are instituted by filing with the Registrar 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 Board or Respondent, or within such other time as may be prescribed by the Tax Appeal Board Rules. The Registrar also supervises and manages other members of staff who provide support services to the Court including

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Accounting, Computer Aided Transcription Reporting, Information Technology, Library and General Administrative Services.

#### **Effect of the Functions of the Tax Appeal Board Act on members of the public**

The system of tax appeals as operated by the Tax Appeal Board in keeping with its Act and Rules is accessible to all aggrieved taxpayers, including individuals, sole traders, partnerships and companies, in accordance with the procedures laid down in the various Acts and Rules under which the Court's jurisdiction may be invoked.

The Appellant and the Respondent may appear before the Tax Appeal Board in person or by an Attorney at Law. In accordance with section 8 of the Tax Appeal Board Act an appeal shall be heard *in camera* unless, on the application of the Appellant, the Board otherwise directs.

The onus of proving that the assessment or other decision complained of is excessive or wrong is on the Appellant. The decision of the Court is final on a question of fact. The Appellant or the Respondent, if dissatisfied with the decision of the Court as being erroneous in point of law, may, within twenty-one days or such other time as may be prescribed by Rules of Court, appeal against such decision. Such an appeal is instituted by filing with the Registrar a notice in writing in the prescribed form, requesting the Board to sign and state a case for the opinion of the Court of Appeal. The party making such a request is required to serve a copy on the Appellant or the Respondent as the case may be.

#### **Section 7 (1) (a) (ii) – Categories of documents in the possession of the Tax Appeal Board-**

1. Declaration of Secrecy . . . . . Form A
2. Application . . . . . Form B
3. Notice of Hearing of Application . . . . . Form C
4. Praeceptum of Subpoena . . . . . Form D
5. Subpoena ad testificandum . . . . . Form E
6. Subpoena duces tecum . . . . . Form F
7. Notice of Appeal . . . . . Form G
8. Notice of Hearing of Appeal . . . . . Form H
9. Judgments and Rulings of the Court.
10. Court files in respect of every appeal filed in the Court's Registry
11. Court Files in respect of every application for an extension of time within which to file an appeal to the Court
12. Registers of appeals and applications filed with the Court
13. Registers of proceedings before the Court
14. Transcripts of trials in electronic form and on hard copy.
15. Court diaries
16. Lists of appeals and applications heard before the Court
17. Requests for the Court to sign and state a case for the opinion of the Court of Appeal
18. Registry Clerk's Manual
19. Legislation and Legal Instruments
20. Gazettes
21. Law Reports
22. Legal texts
23. Periodicals and publications on taxation and related subjects
24. Author catalogues, subject catalogues, periodical cards, newspaper clippings
25. Inventories
26. Administrative files used in the daily operations of the Board

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27. Personnel files
28. Files dealing with accounting and financial management
29. Files dealing with official correspondence
30. Financial records
31. Cabinet documents
32. Policy Files
33. The Tax Appeal Board's Strategic Plan 2000/2001-2004/2005
34. Circulars
35. Circular Memoranda

**Section 7(1) (a) (iii) –Material prepared for publication or inspection**

The public may inspect and /or obtain copies of the material listed below between the hours of 8.30 a.m. to 4.00 p.m. on normal working days at:

The Tax Appeal Board  
Second Floor  
Hall of Justice  
Knox Street  
Port of Spain  
Telephone: 624-3038 or 623-1330  
Fax Number: 623-1330  
E-mail [address-txab@tstt.net.tt](mailto:address-txab@tstt.net.tt)  
Web site: <http://www.taxappeal.org.tt>

**Court forms and Judgments**

1. Judgments and Rulings of the Tax Appeal Board (provided consent is obtained from the Appellant where necessary, having regard to proceedings being held in camera).
2. Application -Form B
3. Praecipe of Subpoena -Form D
4. Subpoena ad testificandum –Form E
5. Subpoena duces tecum- Form F
6. Notice of Appeal-Form G

**Publications and Booklets**

1. *Inaugural Annual Report of the Tax Appeal Board*
2. *Annual Report of the Tax Appeal Board 2001/2002*
3. *Annual Report of the Tax Appeal Board 2002/2003*
4. *A leaflet giving information on the procedure in Court, including appropriate attire for Attorneys at Law and the manner of addressing the Bench.*
5. *Two Tax Appeal Board booklets entitled-*
  - a. *“Some Facts about us”;* and
  - b. *“Guidelines to Appellants and Applicants to the Court.”*

**Section 7(1) (a) (iv)- Literature available by subscription**

This section is not applicable at this time.

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**Section 7(1) (a) (v)- Procedure to be followed when accessing a document from the Tax Appeal Board****General Procedure**

The Tax Appeal Board's policy is to respond to all requests for information, both oral and written, in a timely fashion. However, in order to exercise the rights conferred by the FOIA ( for example the right to challenge a decision if one's request for information is refused), the request must be made in writing. In order to access information that is not readily available in the public domain, an application must be completed in the appropriate form, the 'Request for access to Official Documents', available at the Tax Appeal Board or any Public Authority.

**Addressing Requests**

To facilitate prompt handling of requests they are to be addressed to the Designated Officer of the Tax Appeal Board. (See Section 7(1) (a) (vi) for the name of the Designated Officer.)

**Details to be included in the Request**

Applicants are asked to provide details that would allow for ready identification and location of the records that are being requested. If insufficient information is provided, clarification will be sought from the Applicant. If the Applicant is uncertain as to the details to be included, he/she should contact the Designated Officer.

**Requests not handled under the FOIA**

A request under the FOIA will not be processed to the extent that it asks for information which is currently available in the public domain, for example material contained in Acts and Legal Notices, Gazettes, which can be obtained either from the Board or from another public authority.

**Responding to your Request**

The Tax Appeal Board is required to furnish copies of documents in its possession custody or power. With the exception of documents provided under Section 8 of the FOIA, an Applicant is entitled to one copy of a document held by the Board. If we are unable to make a legible copy of a document, we will furnish the best copy possible and give an indication of its quality in our reply.

Please note that the Tax Appeal Board is not compelled to do the following:

- (a) Create new documents;
- (b) Perform research for the Applicant.

**Time Limits**

The Tax Appeal Board will determine whether a request for access to information will be granted as soon as practicable but no later than 30 days after the request has been made, as required by section 15 of the FOIA. If a decision is taken to grant access to the information requested, you will be permitted to inspect the documents or be provided with copies, if you so request.

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**Fees and Refunds**

The Freedom of Information Fees and Regulations prescribe the fees incurred in making documents available. Where such fees are payable, you are entitled to receive the document(s) within seven days of payment of the relevant fees. If the Board fails to provide the information within the seven-day period, you are entitled to a refund of the fees in addition to access to the document(s) requested.

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

Officers in the Tax Appeal Board are responsible for-

1. the initial receipt of an action upon notices under section 10;
2. requests for access to documents under section 13; and
3. applications for correction of Personnel Documents under section 36 of the FOIA.

The Designated Officer is Mrs. Heather Seale.

The Alternate Officer is Mrs. Sita Ramlogan.

Address : The Tax Appeal Board  
Second Floor  
Hall of Justice  
Knox Street  
Port of Spain  
Telephone: 624-3038 or 623-1330  
Fax Number: 623-1330  
E-mail [address-txab@tstt.net.tt](mailto:address-txab@tstt.net.tt)

**Section 7 (1) (a) (vii)- Advisory Boards, Councils, Committees and other Bodies**

This section is not applicable at this time.

**Section 7(1)(a)(viii)- Library /Reading Room Facilities**

Information in the public domain can be accessed at the Tax Appeal Board's Library situated on the Second Floor of the Hall of Justice, Knox Street, Port of Spain between the hours of 8.30 a.m. to 3.30 p.m. Monday to Friday. Information on the operations of the Board including its Act and Rules and all prescribed forms is also accessible through our website, <http://taxappeal.org.tt>.

The provision of certain documents may be subject to a small charge to cover administrative costs.

**SECTION 8 STATEMENTS**

Section 8 (1) (a) - The documents listed at 1-4 below are used to guide officers within the Tax Appeal Board. The documents listed at 1 to 2 can be purchased at the sales office of the Government Printery. Those at 3 to 4 are available for inspection purposes only. Judgments and Rulings of the Court are available for use in Board's Library. Where photocopies of parts of documents are requested, a small charge may apply.

1. The Tax Appeal Board Act and Rules, Chapter 4:50
2. The Laws of the Republic of Trinidad and Tobago

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3. The Tax Appeal Board's Strategic Plan 2000/2001-2004/2005.
4. Judgments and Rulings of the Tax Appeal Board.

Section (8) (1) (b)-The following documents are available for the guidance of the public:

1. *A leaflet on the procedure to be followed including appropriate attire for Attorneys at Law, and the manner of addressing the Bench.*
2. Two Tax Appeal Board booklets entitled-
  - (a) *"Some Facts about us"; and*
  - (b) *"Guidelines to Appellants and Applicants to the Court."*

#### SECTION 9 STATEMENTS

The whole of this section is not applicable at this time.