



Government of the Republic of Trinidad and Tobago  
**MINISTRY OF FINANCE**

For immediate release

June 27, 2024

## **MEDIA RELEASE**

### **The True Effect of the Stay granted in Civil App. No. CA P351 of 2023 Terrisa Dhoray v. The Attorney General and the Trinidad and Tobago Revenue Authority**

The Minister of Finance, Honourable Colm Imbert, MP, notes the various reports that have circulated in local media indicating that the Court of Appeal had directed:

- “that no additional steps be taken by the State to implement the TTRA until at least September 25, 2025”; and
- “to stay the implementation of the long-touted T&T Revenue Authority (TTRA) until at least September while the Public Services Association (PSA) pursues its final appeal over its consecutive losses in its lawsuit before the local courts”

Moreover, the Minister also takes note of an article in today’s Guardian entitled “PSA: Imbert Pressuring workers to join TTRA” and the reported statement by the PSA that:

“The stay granted by the Court was widely publicized in the media and... this action by the government is totally inconsistent with the intent and purpose of the Court’s Order and flies in the face of the rule of law”

Contrary to the above, the **true effect** of the stay granted by the Court of Appeal is in relation to the “interim stay of the Order of the Court of Appeal

dated 28<sup>th</sup> May 2024”. This relates to the decision of the Court of Appeal given on 28<sup>th</sup> May 2024 **and not the injunctive relief sought in relation to section 18(2) of the Trinidad and Tobago Revenue Authority Act.**

The procedural history leading up to an Order of the Court of Appeal dated 11<sup>th</sup> June, 2024 (see *the Court’s Order attached*), is as follows:

By Notice of Application filed in the Civil App. No. CA P351 of 2023 on the 29<sup>th</sup> May 2024 (“the Application for conditional leave”), the Appellant sought from the Court, amongst other things, an Order staying the implementation and/or operation of section 18 of the Trinidad and Tobago Revenue Authority Act, 2021 (“the Act”) pending the hearing and determination of her appeal to the Judicial Committee of the Privy Council.

Notably, the draft Order attached to that Application did not include any Order for such a stay but did include an order that the judgment of the Court of Appeal delivered on the 28<sup>th</sup> May 2024 in these proceedings (dismissing the Appeal) be stayed pending the hearing and determination of the appeal to the Privy Council.

On the 6<sup>th</sup> June 2024 the Court issued to the parties its formal written order (“the Order”) dated 4<sup>th</sup> June 2024 made in respect of the Application for conditional leave. The Order did not include an order for a stay of the operation/implementation of section 18 but it did include an order that an interim stay of the order of the Court of Appeal dated 28<sup>th</sup> May 2024 (dismissing the Appellant’s appeal) be granted until 25<sup>th</sup> September 2024.

On the 10<sup>th</sup> June 2024 Instructing Attorney for the Respondent sent an email to the Court which stated that there seemed to be an error in the Order in that it did not appear to reflect accurately the nature of the stay that was requested by the Appellant and granted by the Court of Appeal in respect of the Application for conditional leave. By that email the Respondent also requested that the Court consider amending the Order.

By email sent on the 12<sup>th</sup> June 2024 the Appellant’s Attorneys also wrote to the Court of Appeal asking that the Court revisit and revise the

Order so that it reflected the stay which was in fact granted by the Court on the 4<sup>th</sup> June 2024.

In response, the Court of Appeal by its email sent to the Parties on the 14<sup>th</sup> June 2024 confirmed that the Order faithfully represents the decision and Order of the Court pronounced at the hearing of the 4<sup>th</sup> June 2024, and has noted that the Order of the Court was given in terms of the draft order submitted to the Court as appended to the Notice of Application for conditional leave.

Based on the above, the Minister of Finance has been advised by Senior Counsel that the Order issued by the Court of Appeal in respect of the Application for conditional leave **does not stay the implementation or operation of section 18 of the Act and that therefore the Government is free at this time to implement that section.**

Moreover, the Minister of Finance has also been advised by Senior Counsel that up to June 25, 2024, a **period of approximately 3 weeks** from being granted leave to pursue an appeal to the Privy Council by the Court of Appeal, the Appellant **did not file the necessary documents with the Privy Council.** As a consequence, correspondence was sent from the State's Legal Team to the Appellant's Legal Team on June 25, 2024 raising this matter (*see the letter attached*). Subsequently, the Minister of Finance was further advised that **based on the correspondence sent to the Appellant's Legal Team, the necessary documents were only filed with the Privy Council on June 26, 2024.**

Consequently, the Government has issued one **last extension of time to July 31<sup>st</sup>, 2024 for the selection of options under section 18(2) of the Act** to allow for the selection of options by public officers. Correspondence to this effect is currently being dispatched to staff at the Inland Revenue Division and the Customs and Excise Division. Following July 31, 2024, the Government will move to operationalize the Trinidad and Tobago Revenue Authority. The extension of time under section 18(2) of the Act was published today as Legal Notice No. 114 of 2024 (*see the Legal Notice attached*).

Further, cognizant of the fact that there is a pending appeal before the Judicial Committee of the Privy Council, the Government, as it has indicated to Courts through its Attorneys-at-law at all stages of proceedings, **will take**

**all required action to place public officers back in their previous positions at both the Customs and Excise Division and Inland Revenue Division** should the Privy Council rule that the Act is unconstitutional.

- END -

The Honourable Colm Imbert M.P.  
Minister of Finance