



Government of the Republic of Trinidad and Tobago
MINISTRY OF FINANCE

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MEDIA RELEASE

Privy Council Appeal No 0051 of 2024 Terrisa Dhoray v. The Attorney General and the Trinidad and Tobago Revenue Authority

The Minister of Finance, Honourable Colm Imbert, MP, wishes to advise that today the Judicial Committee of the Privy Council on appeal from the Court of Appeal of the Republic of Trinidad and Tobago, unanimously dismissed the appeal in Civil App. No. P 351 of 2023 Terrisa Dhoray v. The Attorney General and the Trinidad and Tobago Revenue Authority. As a consequence, the **State has again succeeded in defending the constitutionality of the Trinidad and Tobago Revenue Authority** before the Courts. Attached are copies of the decision and a press summary from the Privy Council.

The appeal to the Judicial Committee of the Privy Council panel ensued before Lord Reed, Lord Lloyd-Jones, Lord Burrows, Lord Stephens and Lady Simler.

The Privy Council in upholding the decision that the Trinidad and Tobago Revenue Authority Act does not breach the Constitution of the Republic of Trinidad and Tobago, opined that:

*“The Constitution requires that the obligation to pay tax is imposed by law and further requires that all monies collected by way of taxation be deposited into the Exchequer Fund and that payment out be authorised by Parliament. **The Act is consistent with these requirements.** There is no express provision of the Constitution or any assumption on which it is based that requires the assessment and collection of tax to*

*be carried out only by persons directly employed in the service of government. Given the rationale for the chapter 9 protection, and the fact that those employed by the Authority pursuant to the Act will no longer be part of government, **the assessment and collection of taxes can be done fairly and responsibly by a body corporate such as the Authority provided that it is genuinely independent, and there are adequate and effective safeguards available to protect those employed by it (and indirectly the public) from improper political interference..***”

Lady Simler, in delivering the decision of the Board, held that:

“There is no constitutional prohibition against the arrangements made by the Act. For the reasons given above, the transfer of revenue functions to the Authority pursuant to the Act does not breach any implied provision or assumption on which the Constitution is based.”

Significantly, at paragraph 84 of the decision, the Privy Council stated that:

“...the Board is satisfied that there are the necessary mechanisms and effective safeguards to protect the staff and officers of the Authority and members of the public from executive interference. The Board is fortified in reaching this conclusion by the fact that such mechanisms and safeguards are similar to those identified by Lord Bingham in Perch.”

Consequently, the allegations that the TTRA could be inherently susceptible to political interference from the Minister of Finance, given his remit under the Act, **are baseless, unwarranted and were found to be without merit.**

Finally, at paragraph 86 of the decision, the Privy Council confirmed that:

*“It is common ground that **there is no constitutional prohibition against abolition of posts in the public service by Parliament.** This appeal concerns the removal of public offices from the public service and not the removal of public officers from offices which vest in the Public Service Commission.”*

In light of this landmark decision, the Government intends to take all lawful steps to quickly operationalize the Trinidad and Tobago Revenue Authority in order to improve revenue collection and efficiencies.

- END -

The Honourable Colm Imbert M.P.
Minister of Finance