



Government of the Republic of Trinidad and Tobago
MINISTRY OF FINANCE

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MEDIA RELEASE

Court of Appeal Ruling Pertinent only to 2017 Valuation Exercise

The Court of Appeal today handed down its decision on an appeal filed by Devant Maharaj in 2017 in which he was challenging a data collection exercise commenced by the Commissioner of Valuations in 2017. The Court of Appeal's decision made it clear that nothing in their decision was intended to apply to or affect the present data collection exercise being carried out by the Commissioner of Valuations.

In relation to that 2017 data collection exercise, the Court of Appeal held that the Commissioner had no legal authority under section 6 of the Valuation of Land Act to require property owners to submit a VRF on or before June 10, 2017 and that prior to that date property owners were under no legal obligation to submit a VRF under the data collection exercise.

The Court made it clear that their decision was solely in relation to a state of affairs which commenced on April 19, 2017 and ended on June 10, 2017.

At paragraph 11 of the judgment the Court of Appeal stated:

“This decision relates **solely to the state of affairs that ended on June 10, 2017** and the collection of information pursuant to the data collection exercise that was then. We have been informed that another data collection exercise is now being conducted on a different statutory basis. Nothing herein is intended to be construed as affecting that exercise which is not before this court on this appeal.”

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It is important to note that the Court was not asked to and did not pronounce upon the legality of the present exercise which is being conducted by the Commissioner of Valuations under section 29 of the Valuation of Land Act.

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