

Fourth Session Eleventh Parliament Republic of
Trinidad and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 13 of 2019

[L.S.]

AN ACT to provide for a tax amnesty in relation to certain revenue laws and to amend the Retiring Allowances (Legislative Service) Act, Chap. 2:03; the President's Emoluments Act, Chap. 2:50; the Prime Minister's Pensions Act, Chap. 2:51; the Judges Salaries and Pensions Act, Chap. 6:02; the National Insurance Act, Chap. 32:01; the Central Bank

Act, Chap. 79:02; the Companies Act, Chap. 81:01; and
the Non-Profit Organisations Act, 2019
(Act No. 7 of 2019)

[Assented to 25th June, 2019]

Enactment ENACTED by the Parliament of Trinidad and Tobago as
follows:

PART I
PRELIMINARY

Short title 1. This Act may be cited as the Miscellaneous
Provisions (Tax Amnesty, Pensions, National
Insurance, Central Bank, Companies and Non-Profit
Organisations) Act, 2019.

Tax amnesty 2. (1) For the purposes of this section—
“prescribed period” means the period—
(a) commencing on 15th June, 2019;
and
(b) ending on 15th September, 2019 or
such other date as the Minister
with responsibility for finance
may, by Order, prescribe;

Schedule “revenue law” means a written law specified in
the Schedule;

“tax” includes levy.

(2) Notwithstanding any written law to the
contrary, there shall be a waiver of the following
liabilities in relation to any tax payable under a revenue
law:

(a) interest on any outstanding tax due and
payable for the years up to and including
the year ending 31st December, 2018,
where the tax is paid prior to or during the
prescribed period;

- (b) outstanding interest charged on any outstanding tax due and payable for the years up to and including the year ending 31st December, 2018, where the tax is paid prior to or during the prescribed period;
- (c) all other penalties due and payable on or in respect of any tax or outstanding tax or interest for the years up to and including the year ending 31st December, 2018, where the tax is paid prior to or during the prescribed period;
- (d) all penalties on any outstanding return for the years up to and including the year ending 31st December, 2018, where the return is filed prior to or during the prescribed period; and
- (e) all penalties with respect to any return for the years up to and including the year ending 31st December, 2018 and filed prior to 15th June, 2019, where such penalties have not been paid.

(3) For the avoidance of doubt, the waiver under this section shall not—

- (a) affect any liability to tax due and payable by a person under a revenue law; or
- (b) apply to any interest and penalties paid prior to 15th June, 2019.

(4) Where a tax or return under a revenue law remains outstanding after the expiration of the prescribed period, the interest and other penalties, which would have been payable in relation to the tax or return, as the case may be, shall be revived and become payable as if the waiver under this section had not come into force.

3. The Retiring Allowances (Legislative Service) Act Chap.2:03 amended
is amended—

- (a) in section 2, in the definition of “salary” by inserting after the word “Tobago”, the words “, inclusive of housing allowance but”; and

(b) by inserting after section 6A, the following section:

“Review of
retiring
allowance

6B. A person, including a retired legislator, is eligible on every fifth anniversary of the date he ceased to be a legislator for a revised retiring allowance calculated on the basis of the salary payable to a legislator on that date.”.

Chap. 2:50 amended

4. The President’s Emoluments Act is amended—

- (a) in section 3(1), by inserting after the words “annual salary”, the words “, inclusive of housing allowance,”; and
- (b) in section 3A, by repealing subsections (1) and (2) and substituting the following subsection:

“ (1) A person referred to in section 3(1) is eligible on every fifth anniversary of the date he ceased to be President for a revised pension equivalent to—

- (a) the salary payable to the incumbent on that date; or
- (b) three-fourths of the salary payable to the incumbent on that date, where he has exercised the option under section 3(2).”.

Chap. 2:51 amended

5. The Prime Minister’s Pensions Act is amended—

- (a) in section (2), in the definition of “salary” by inserting after the words “Tobago,”, the words “inclusive of housing allowance but”; and

(b) by inserting after section 4, the following section:

“Review of
pension

4A. A person, including a retired Prime Minister, is eligible on every fifth anniversary of the date he ceased to be Prime Minister for a revised Prime Minister’s pension equivalent to—

(a) the salary payable to the incumbent on that date; or

(b) three-fourths of the salary payable to the incumbent on that date, where he has exercised the option under section 4(2).”.

6. The Judges Salaries and Pensions Act is Chap. 6:02 amended amended—

(a) in section 3, in the definition of “pensionable emoluments”, by inserting after the word “the salary”, the words “, inclusive of housing allowance,”;

(b) in section 11(1), by inserting after the words “in lieu of such pension”, the words “, pension”; and

(c) by inserting after section 11, the following section:

“Review of
pension

11A. A person, including a retired Judge, is eligible on every fifth anniversary of the date he ceased to be a Judge for a revised pension—

(a) calculated on the basis of the pensionable emoluments payable to the incumbent on that date; or

(b) at the rate of three-fourths of the revised pension payable under paragraph (a), where he has exercised the option under section 11(1).”.

Chap. 32:01
amended

7. Section 29(2) of the National Insurance Act is amended—

(a) in paragraph (d), by deleting the full stop and substituting the words “; or”; and

(b) by inserting after paragraph (d), the following paragraph:

“(e) the employment of such category of persons during such period as the President may, by Order, prescribe, except that an Order under this paragraph shall not affect a person who is registered under subsection (1) prior to the coming into force of the Order.”.

Chap. 79:02
amended

8. Section 56 of the Central Bank Act is amended by inserting after subsection (5), the following subsections:

“ (6) Notwithstanding subsection (1), the Bank shall, within seven days of receiving a written request from the Minister, cause to be transmitted to the Minister such information as the Minister may specify in the request regarding—

(a) the salary and other terms and conditions of employment of the Governor, Deputy Governors, directors, officers and employees of the Bank;

(b) the organisational structure of the Bank;

- (c) the number of current or former officers and employees of the Bank;
- (d) the number of filled or vacant positions in the organisational structure of the Bank; or
- (e) such other matters relating to the employment of staff as the Minister thinks fit.

(7) A request under subsection (6) may relate to a period before the coming into force of that subsection.”.

9. The Companies Act is amended in Chap. 81:01
amended section 516A—

- (a) in subsection (1), by inserting after the words “30th August, 2019”, the words “or such other period as the Minister with responsibility for finance may, by Order, prescribe”; and
- (b) in subsection (3), by deleting the words “by 30th August, 2019” and substituting the words “before the expiration of the period specified in subsection (1)”.

10. Section 27 of the Non-Profit Organisations Act, Act No. 7 of 2019
amended 2019 is amended—

- (a) in subsection (1), by deleting the words “, provided that the extension does not exceed twelve months”; and
- (b) in subsection (3), by deleting the full stop and substituting the words “or such longer period as the Minister may by Order determine.”.

SCHEDULE

(Section 2)

REVENUE LAWS

Registration of Clubs Act, Chap. 21:01

Income Tax Act, Chap. 21:01

Corporation Tax Act, Chap. 75:02

Unemployment Levy Act, Chap. 75:03

Petroleum Taxes Act, Chap. 75:04

Health Surcharge Act, Chap. 75:05

Value Added Tax Act, Chap. 75:06

Stamp Duty Act, Chap. 76:01

Section 54 of the Property Tax Act, Chap. 76:04

Parts IX, XI, XIII, XIV and XV of the Miscellaneous Taxes Act, Chap. 77:01

Tourism Development Act, Chap. 87:22

Passed in the House of Representatives this 15th day of June, 2019.

J. SAMPSON-MEIGUEL

Clerk of the House

Passed in the Senate this 17th day of June, 2019.

B. CAESAR

Clerk of the Senate

Senate amendments were agreed to by the House of Representatives this 18th day of June, 2019.

J. SAMPSON-MEIGUEL

Clerk of the House