



Government of the Republic of Trinidad and Tobago
MINISTRY OF FINANCE

For immediate release

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MEDIA RELEASE

Civil App. No. P 351 of 2023 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 Court of Appeal 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.

The Court of Appeal panel comprised of Bereaux J.A., Pemberton J.A. and Dean-Armourer J.A.

In upholding the decision of the James J., in the High Court, Bereaux J.A., opined that:

*“The power to impose a tax is a legislative power wielded by simple majority. That power to impose a tax **has not been devolved or transferred by the TTRA Act to an executive agency**. It remains with the legislature. Thus, the core power of Parliament to impose a tax remains inviolate. The appellant’s case is that contrary to the finding of James J (“the judge”) taxation cannot be compartmentalized into different categories such as imposition, assessment, enforcement for the purposes of the Constitution. In other words, taxation is an indivisible executive function. I agree with Dean-Armorer JA that the judge was correct in separating the enforcement function from the other elements of taxation.”*

Dean-Armourer J.A., in delivering the decision of the Court, held that:

“We have found that the **Act** was not in breach of the Constitution. We have found that the Appellant has not succeeded in displacing the presumption of constitutionality of the **Act**. The **Act** being valid and constitutional, cannot be a basis for a finding of a breach of section 4(b). We therefore find that the Appellant has failed to establish that she suffered a breach of her right at section 4(b).”

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The Honourable Colm Imbert M.P.
Minister of Finance