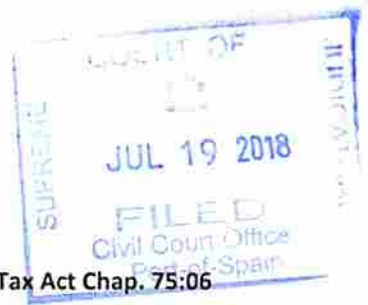


Claimant: Theresa Hadad: 1<sup>st</sup> : T.H. 1-16 : 1907.18 : 1907.18

CIVIL- Statutory Interpretation -Value Added Tax Act Chap. 75:06



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REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018- 02605

IN THE MATTER OF

IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06

IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03

IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX ACT CHAP.  
75:06

BETWEEN

The Law Association of Trinidad and Tobago

AND

The Board of Inland Revenue

Claimant

Defendant

---oOo---

I, Theresa Hadad of No. 19 St. Vincent Street Port of Spain, Attorney-at-Law, in the Island of Trinidad, make oath and say as follows: -

1. I am the Treasurer of the Law Association of Trinidad and Tobago ('the LATT') and I am duly authorised to make this affidavit on behalf of the LATT. I make this affidavit from facts within my own knowledge and from the books and papers of the LATT which are under my control. The facts deposed to herein are true and correct except where otherwise expressly stated to be on information and belief in which case I verily believe same to be true.
2. The Claimant, the LATT, is a body corporate established pursuant to section 3 of the Legal Profession Act Chap.90:03("the Act") and having its address at the 2nd Floor, 95-97 Frederick Street Port-of-Spain, Trinidad.
3. The LATT's purposes as set out in s. 5 of the Act are as follows:
  - a. to maintain and improve the standards of conduct and proficiency of the legal profession in Trinidad and Tobago;
  - b. to represent and protect the interests of the legal profession in Trinidad and Tobago;
  - c. to protect and assist the public in Trinidad and Tobago in all matters relating to the law;
  - d. to promote good relations within the profession, between the profession and persons concerned in the administration of justice in Trinidad and Tobago and between the profession and the public generally;
  - e. to promote good relations between the profession and professional bodies of the legal profession in other countries and to participate in the activities of any international association of lawyers and to become a member thereof;
  - f. to promote, maintain and support the administration of justice and the rule of law;



- g. to do such other things as are incidental or conducive to the achievement of the purposes set out at (a) to (f).
4. The LATT is therefore required to carry out statutory duties by section 5 of the LPA. Further, the LATT carries out a regulatory function that is for the protection of the public and is not done for the economic benefit of the LATT or its members. The LATT does not provide any services to its members in exchange for their membership fees which are paid by said members in order to secure their practising certificates which they require in order to practise law in Trinidad and Tobago. The LATT charges its members separately for all services afforded to them including the provision of ID Cards, attendance at Seminars and social functions, Certificates of Fitness, the rental of facilities and the sale of the Lawyer (journal).
  5. Sections 12 and 27 of the Legal Profession Act Chap.90:03 (the "LPA") provide that members, other than honorary members and law officers, are required to pay an annual subscription. The method of payment laid down by section 12 is that members who are required to pay, make the subscription payments to LATT through the Registrar of the Supreme Court.
  6. If an Attorney-at-Law fails to pay the annual subscription then that person is not issued a valid practising certificate and by virtue of section 22 (2) of the LPA is not entitled to practise law.
  7. Furthermore, by section 9(2) of the LPA (as interpreted by the Court of Appeal in *Nabie v LATT* CA 72 of 2012 with respect to Law Officers), only members who pay the annual subscription are eligible to attend and vote at a general meeting or at an election meeting of members of the Council or to be elected to the Council.

8. The LPA does not expressly contemplate the issuance of invoices either by the Registrar or LATT and no such invoices are issued in respect of members' subscriptions.
9. The LATT's statutory function is a public one that is, directed at the maintenance and support of the administration of justice and the rule of law by the maintenance and improvement of standards, the representation and protection of the interests of the legal profession at large, the protection and assistance of the public in all matters relating to law and the promotion of good relations between the legal profession and the public and other bodies.
10. The Board of Inland Revenue("the BIR") is a Division of the Ministry of Finance and the Economy. It serves as the principal tax collecting agency in Trinidad and Tobago. The organisation is managed by a Board of five (5) Commissioners, one of whom is appointed Chairman. Board members are charged with the primary responsibility of administering taxes in Trinidad and Tobago, in accordance with Section 3 of the Income Tax Act Chapter 75:01.
11. Value Added Tax is an ad valorem regressive tax imposed by section 6 of the Value Added Tax Act Chap 75:06 ('the VAT Act').
12. The BIR is responsible for the administration of VAT by Virtue of section 49 of theVAT Act.
13. Entities carrying out business activities in Trinidad and Tobago having a turnover above a certain threshold requirement are required to register for and charge VAT to customers.

14. The first time the LATT applied for VAT registration was on the 15<sup>th</sup> October 1998. This application was made by the administrative staff and the Treasurer at the material date of the application without first receiving advice.
15. On the 29<sup>th</sup> April 1999 the LATT was registered to charge VAT. There is now produced and shown to me and attached hereto and marked "T.H.1" a true copy of the Certificate of registration. The Certificate wrongly recorded the name of the LATT as "Trading as Law Association of T&T Ltd" and as a consequence of this error it was returned to the BIR for correction in June 1999. The BIR did not issue the corrected VAT Certificate to the LATT and the original remained in the possession of the BIR.
16. At a meeting of the LATT Council held on the 2<sup>nd</sup> July 1999 the Council of the LATT had a discussion about the registration and decided to apply to cancel the registration on the advice of Senior Counsel. A true copy of the minutes of the meeting of the LATT Council held on the 2<sup>th</sup> July 1999 is now produced and shown to me and attached hereto and marked "T.H.2".
17. By letter dated the 10<sup>th</sup> August 1999 the LATT wrote to the BIR seeking cancellation of its VAT Registration. A true copy of the letter dated the 10<sup>th</sup> August 1999 is now produced and shown to me and is attached hereto and marked "T.H.3".
18. The LATT's letter requesting cancellation as aforesaid was acknowledged by the BIR by way of letter dated the 30<sup>th</sup> August 1999 and on the 14<sup>th</sup> September 1999 the LATT submitted a VAT 14 form applying for cancellation of VAT registration on the following ground set out at item 2 of the form:
- "Application for registration was made in error. Under the provisions of the Legal Profession Act 1986 our activities are not taxable."*
19. The BIR cancelled the LATT's registration certificate No. 117104 by notice dated on the 26<sup>th</sup> November 2002. True copies of the letter dated 30<sup>th</sup> August 1999, the VAT 14

form dated 14 September 1999 and the BIR notice dated the 26<sup>th</sup> November, 2002 are now produced and shown to me and are attached hereto as a bundle and marked "T.H.4".

20. In its notice of cancellation, the BIR had requested that the LATT file VAT returns up to 2002. In a letter in response dated the 6<sup>th</sup> January 2003 the LATT wrote to the BIR seeking an exemption from the BIR's request. A true copy of the letter dated the 6<sup>th</sup> January, 2003 is now produced and shown to me and is attached hereto and marked "T.H.5".
21. After its VAT registration was cancelled and until 2015, when it re-registered, the LATT was a non-registered entity.
22. In 2014, the LATT, purchased its own property and building on Frederick Street. The LATT offered a portion of the building for rental and upon being made aware that the proposed rental income would exceed the VAT threshold at the material time, that is \$360,000.00, the LATT took the view that there would be a need to apply for VAT registration in respect of this anticipated rental income.
23. By letter dated the 15<sup>th</sup> January 2015 the former President of the LATT, Mr. Seenath Jairam SC, wrote to the BIR applying for re-registration "in respect of rental income only". This letter set out the history of the LATT's previous application and explicitly stated, in reference to the LATT's first VAT application that "The application for de-registration was accepted which confirms the acceptance of the Inland Revenue Division of the position that membership fees are not a commercial supply and therefore non-vatable." LATT was re-registered for VAT with effect from 25<sup>th</sup> February, 2015 VAT registration No. 327105. True copies of the letter dated the 15<sup>th</sup> January 2015 and the certificate of registration are now produced and shown to me and are attached hereto as a bundle and marked "T.H.6".





24. Following re-registration, VAT was paid on the rental income derived from the property and building owned by the LATT and the LATT continued to treat membership subscriptions as being exempt from VAT. Based on my review of the books and papers of the LATT the BIR did not respond to the letter dated the 15<sup>th</sup> January, 2015 or otherwise refute the history set out in said letter.
25. I have duly reviewed the Minutes of the 28<sup>th</sup> and 29<sup>th</sup> Councils of the LATT and I have observed that concerns were expressed by Members thereof as to whether membership fees were chargeable to VAT and further, that Mr. Gerry Brooks, former Vice-President of the LATT, was charged with the responsibility of obtaining legal advice on this issue.
26. By virtue of the Finance Act (No. 2) 2016 a tax amnesty was granted in respect of interest and penalty on taxes up to the 31<sup>st</sup> December, 2015. In order to benefit from the tax amnesty the taxes had to be paid between the 1<sup>st</sup> July, 2016 and the 16<sup>th</sup> September 2016. The Act was assented to on the 20<sup>th</sup> July 2016 but was published in the press since the beginning of July 2016. The Executive Members of the 29<sup>th</sup> Council of the LATT and specifically the Vice-President sought advice as to whether the LATT would be liable to pay VAT on membership subscriptions. The Executive of the LATT consulted various persons with expertise in tax matters, including Wade George and Nassim Mohammed of Ernst & Young and Angelique Bart and Myrna Robinson-Walters of Hamel-Smith and Company, at a meeting held on the 9<sup>th</sup> September 2016.
27. At the meeting held on the 9<sup>th</sup> September 2016 the documents relative to the LATT's first application for VAT registration and subsequent deregistration were not available and were accordingly not considered. The Executive of the LATT referred the several questions to the persons present as to the tax and VAT liability of the LATT and were advised, inter alia, that membership fees were vatable. It was decided at the said meeting that Mr. Wade George would contact the BIR on behalf of the LATT and

conduct and informal discussion with the former in order to secure a waiver of VAT liability for the period prior to February 2015 and to regularise the LATT's tax position from February 2015 onwards.

28. On the 12<sup>th</sup> September 2016 Mr. Wade George held discussions with Mr. Nayak Ramdahin, a Commissioner of the BIR, who expressed the view that membership fees were vatable.
29. On the 12<sup>th</sup> September 2016 the Secretary to the Council of the LATT communicated to Members of Council by email the advice received and requested approval for the payment of specified sums in settlement of the LATT's estimated liability for tax and VAT. A true copy of email dated the 12<sup>th</sup> September 2016 is now produced and shown to me and is attached hereto and marked "T.H.7".
30. Based on responses received from Members of Council as to the LATT's first application for VAT registration and subsequent deregistration the Executive of the LATT made enquiries of the Honourable Mr. Justice Aboud, a former Treasurer of the LATT, and Ms. Elaine Green, the head of the Chambers previously led by Mr. Karl Hudson-Phillips QC. Ms. Elaine Green provided the LATT with Minutes of Council Meetings of the LATT from the time period of the first application and deregistration and the Honourable Mr. Justice Aboud provided his recollection of the first application and deregistration but the Executive was unable to locate the documentation relative to same.
31. On the 14<sup>th</sup> September 2016 the firm of Hamel-Smith & Company delivered to the LATT their written advice as to the liability of the LATT to pay VAT on membership fees. A true copy of letter of advice dated the 14<sup>th</sup> September 2016 is now produced and shown to me and is attached hereto and marked "T.H. 8".





32. The former President of the LATT Mr. Reginald Armour SC, the former Treasurer Mr. Dennis Gurley SC and Mr Wade George met with Mr Nayak Ramdahin of the BIR on the 15<sup>th</sup> September 2016 to discuss the LATT's tax position.
33. Mr Ramdahin confirmed that he had discussed the matter with the Chairman of the BIR, Mrs. Allison Raphael and that they were of the view that LATT's annual members' subscriptions were liable to VAT.
34. The representatives of the LATT duly informed Mr. Ramdahin of reports received as to the prior VAT registration and de-registration of the LATT and further, that the LATT had been unable to locate the requisite documentation at the material time. Mr. Ramdahin in turn informed the LATT that he had checked the BIR's records and had found no record of the de-registration. He further informed the LATT representatives that he could see no legal basis for the prior de-registration. He agreed to accept the LATT's cheque in proposed settlement of outstanding VAT and tax liability offering a "high level of confidence" that the settlement would be accepted by the Chairman of the BIR. He signed the cover letter dated the 15<sup>th</sup> September 2016 to signify the receipt of the cheque within the Amnesty period. By virtue of letter dated the 15<sup>th</sup> September 2016 the LATT expressly reserved its rights consequent to a recitation of the facts then known to it of the first application for VAT registration and subsequent de-registration. The former President of the LATT prepared a retrospective note of the meeting held on the 15<sup>th</sup> September 2016. A true copy of the note of the meeting taken by the former President, the letter from the LATT to the BIR dated the 15<sup>th</sup> September 2016 and the cheques from the LATT to the BIR are now produced and shown to me and are attached hereto as a bundle and marked "T.H.9".
35. The Members of the 29<sup>th</sup> Council issued additional questions to their advisors by Memorandum dated the 3<sup>rd</sup> October 2016, a true copy of which is now produced and shown to me and is attached hereto and marked "T.H.10".

36. By letter dated the 26<sup>th</sup> October 2016 Hamel-Smith and Company provided the Council of the LATT with an addendum to their advice of the 14<sup>th</sup> September 2016, a true copy of which is now produced and shown to me and is attached hereto and marked "T.H.11".
37. The 29<sup>th</sup> Council of the LATT also requested and obtained advice from Mr. Mark Morgan, Attorney-at-Law which said advice differed from the advice which had been received from Ernst & Young and Hamel-Smith & Co. A true copy of the said advice dated the 15<sup>th</sup> March 2017 is now produced and shown to me and is attached hereto and marked "T.H.12"
38. By letter dated the 15<sup>th</sup> March 2017 the BIR confirmed its opinion that the activities of the LATT are regarded as a business and that subscription fees are subject to VAT. A true copy of this letter is now produced and shown to me and is attached hereto and marked "T.H.13".
39. Members of the LATT requisitioned a special general meeting of the LATT on the issue of the payment of VAT on membership fees and also raised concerns about said payment at the AGM held on the 17<sup>th</sup> March 2017.
40. I became the Treasurer of the LATT on the 10<sup>th</sup> April 2017. The special general meeting of the LATT on the issue of VAT was scheduled on the 11<sup>th</sup> April 2017. Although the special general meeting was duly scheduled it was not convened due to the fact that a sufficient quorum of members failed to attend the meeting.
41. I thereafter requested that a search of the records of the LATT be carried out in order to locate the documentation relative to the first application for VAT registration made by the LATT, the de-registration and the subsequent re-registration in 2015. In June 2017 we were able to locate a considerable number of the relevant documents and we

provided same to our duly appointed Attorneys-at-Law to advise on the options available to us consequent on their review of the documentation.



42. By letter dated the 12<sup>th</sup> January 2018 the LATT provided the BIR with the documentation which had been located and set out its position to the BIR and proposed that the BIR reconsider its position on whether VAT should be charged on members' subscriptions. The BIR has neither acknowledged nor responded to the said letter. A true copy of this letter is now produced and shown to me and is attached hereto and marked "T.H.14". There has been no acknowledgement or response to this letter and the BIR has instead issued Notices of Assessment to the LATT on or around the 19<sup>th</sup> April 2018 purporting to charge interest and penalty on sums paid by the LATT on the 15<sup>th</sup> September 2016 including the sum of \$200,000.00 paid in respect of the alleged pre-registration VAT. True copies of these Notices of Assessment are now produced and shown to me and are attached hereto as a bundle and marked "T.H.15".
43. Since the 15<sup>th</sup> September 2016 the LATT has paid significant amounts in respect of VAT on members' subscriptions for each successive VAT period and details of same are set out in the true copy of the schedule now produced and shown to me and attached hereto and marked "T.H.16".
44. Based on my review of the books and papers of the LATT and correspondence and documentation exchanged between the LATT and the BIR I consider that the BIR has adopted contradictory positions in respect of whether VAT is payable on members' subscriptions. Based on my review as aforesaid, I further consider that the LATT has received contradictory advice from its several legal advisors. In the circumstances, the LATT was constrained to pursue an interpretation of the relevant legislation from the Honourable Court so as to determine the issue conclusively.

45. On the advice of Counsel I respectfully submit that the determination of this matter by the High Court is manifestly in the public interest:

- i) It raises live and subsisting issues of law which will likely have to be determined in the future;
- ii) There is urgency in obtaining a binding determination as this may affect the future relations between the LATT and the BIR;
- iii) The factual issues raised by these proceedings involve facts which are likely to be matters of formal record and therefore not contested;
- iv) The issues raised herein have relevance to the annual fees payable by practitioner members of the LATT in the future and it will be useful for this purpose to obtain definitive guidance from the Supreme Court.

SWORN to at <sup>13-15 ST. VINCENT STREET</sup>  
<sup>PORT OF SPAIN</sup>  
Street, Port of Spain, this <sup>19<sup>th</sup></sup> day  
of <sup>July</sup>, 2018

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)  
) 

Before me,  
**COLIN F JOHNSON**  
Commissioner  
Of  
~~Affidavits~~  
COMMISSIONER OF AFFIDAVITS

Claimant: Theresa Hadad: 1<sup>st</sup> : T.H. 1-16 : 19.07.18 : 19.07.18

REPUBLIC OF TRINIDAD AND TOBAGO



IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.1."

This is the Certificate of Registration referred to and marked "T.H.1." in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,  
**COLIN F JOHNSON**  
Commissioner  
Of  
Affidavits

-----  
Commissioner of Affidavits





REPUBLIC OF TRINIDAD AND TOBAGO

# VALUE ADDED TAX CERTIFICATE OF REGISTRATION

VAT 3

*This is to certify that*

LAW ASSOCIATION OF TRINIDAD  
AND TOBAGO  
SUITE 4 CHANCERY COURTYARD  
13-15 ST VINCENT STREET  
PORT OF SPAIN

VAT Reg. No.

117104

*has been registered under the provisions of the  
VALUE ADDED TAX ACT 1989, with effect from*

29/04/1999

TRADING AS: LAW ASSOCIATION OF T & T LTD

*Narema Ali*  
COMMISSIONER  
Board of Inland Revenue



REPUBLIC OF TRINIDAD AND TOBAGO



IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.2.”

This is the Minutes of Meeting referred to and marked “T.H.2.” in the prefixed affidavit of  
THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me  
COLIN F. JOHNSON  
Commissioner  
Of  
Affidavits

-----  
Commissioner of Affidavits

COURT OF  
JUL 19 2014  
SUPREME  
FRI  
CLERK

# LAW ASSOCIATION OF TRINIDAD AND TOBAGO

## *The Secretariat*

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*Suite 4, Chancery Courtyard, 13-15 St. Vincent Street, Port of Spain, Trinidad, West Indies; P.O. Box 534, Port of Spain, Trinidad.  
Tel/Fax: (868) 625 9350; e-mail: lawassoc@tstf.net.tt*

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**TO: All Council Members**

TAKE NOTICE that the 6<sup>th</sup> Meeting of the Thirteenth Council will be held on Friday 2<sup>nd</sup> July 1999 at 3:00 p.m. at the Holiday Inn, Wrightson Road, Port-of-Spain, to discuss the following matters: -

### AGENDA

1. Consideration and approval of the Minutes of the 4<sup>th</sup> Meeting of the 13th Council held on Friday 4th June 1999;
2. Matters arising from the Minutes of the 4<sup>th</sup> Meeting of the 13th Council held on Friday 4th June 1999;
3. Consideration and approval of the Minutes of the 5<sup>th</sup> Meeting of the 13th Council held on Wednesday 16th June 1999;
4. Matters arising from the Minutes of the 5<sup>th</sup> Meeting of the 13th Council held on Wednesday 16th June 1999;
5. President's Report;
6. Treasurer's Report
  - 6.1 Presentation of Annual Budget
  - 6.2 Investment of Funds
7. Secretary's Report;
8. Submission of the Report "A Review of the Draft Civil Proceedings Rules 1998"
9. Any other business;
10. Date and time of next meeting.

Dated this 25<sup>th</sup> day of June 1999.

  
Judy Anne Prescod  
Executive Administrator

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*PRESIDENT: Karl Hudson-Phillips QC; VICE PRESIDENT: Hendrickson Seunath SC.; TREASURER: James Aboud, Esq.  
HONORARY SECRETARY: Afreen I. Mohammed*

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## **LAW ASSOCIATION OF TRINIDAD AND TOBAGO**

**MATTERS FOR DISCUSSION AT THE 6<sup>th</sup> MEETING OF THE THIRTEENTH COUNCIL TO BE HELD ON FRIDAY JULY 2<sup>nd</sup> 1999 AT 3:00 P.M. ON THE 12<sup>TH</sup> FLOOR HOLIDAY INN HOTEL, WRIGHTSON ROAD, PORT-OF-SPAIN: -**

### **OUTSTANDING**

- 1. DEVELOP ROAD MAP FOR THE COUNCIL 1999/2000**
- 2. PRESS RELEASES BY THE PRESIDENT**
- 3. PLANS FOR SEMINAR ON CONDUCT OF A CRIMINAL CASE**
- 4. PLANS FOR WINE & CHEESE**
- 5. TENDER FOR COFFEE SHOP CONCESSION**
- 6. APPOINTMENT OF AN ATTORNEY TO THE PROTECTIVE SERVICES COMMITTEE.**
- 7. APPOINTMENT OF COMMITTEES (suggestions)**
  - i) PUBLIC RELATIONS**
  - ii) GRIEVANCE**
  - iii) OUTREACH PROGRAMME**
  - iv) LEGISLATION - OTHER BILLS, ACTS, WHITE PAPERS ETC.**
  - v) EDITORIAL COMMITTEE**
    - 1. THE LAWYER**
    - 2. IN-HOUSE LEAFLET/BROCHURES**
  - vi) ADVOCACY TRAINING**
  - vii) CONTINUING PROFESSIONAL EDUCATION**
  - viii) MEMBERSHIP DRIVE**

COURT OF  
JUL 19 2018

LAW ASSOCIATION OF TRINIDAD AND TOBAGO

MATTERS FOR DISCUSSION AT THE 6<sup>th</sup> MEETING OF THE THIRTEENTH COUNCIL TO BE HELD ON FRIDAY JULY 2<sup>nd</sup> 1999 AT 3:00 P.M. ON THE 12<sup>TH</sup> FLOOR HOLIDAY INN HOTEL, WRIGHTSON ROAD, PORT-OF-SPAIN: -

OUTSTANDING

1. DEVELOP ROAD MAP FOR THE COUNCIL 1999/2000
  2. PRESS RELEASES BY THE PRESIDENT
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    - v) EDITORIAL COMMITTEE
      1. THE LAWYER
      2. IN-HOUSE LEAFLET/BROCHURES
    - vi) ADVOCACY TRAINING
    - vii) CONTINUING PROFESSIONAL EDUCATION
    - viii) MEMBERSHIP DRIVE
- 21<sup>st</sup> July 1999

**LAW ASSOCIATION OF TRINIDAD AND TOBAGO**

**MINUTES of the 6<sup>th</sup> Meeting of the 13<sup>th</sup> Council  
of the Law Association of Trinidad and Tobago  
held on Friday 2<sup>nd</sup> July, 1999 at the  
Holiday Inn, Port of Spain**

**Present were:**

Karl Hudson-Phillips QC	<b>President</b>	Alvin Fitzpatrick SC	Dennis Gurley
Hendrickson Seunath SC	<b>Vice President</b>	Stanley Marcus SC	Glenda Morean.
Afreen Mohammed	<b>Secretary</b>	Gayatri Badri- Maharaj	Garvin Simonette
James Aboud	<b>Treasurer</b>	Veena Badrie-Maharaj	Avory Sinanan
Stephanie Daly	<b>Immed. Past President</b>	Carol Gobin	Stuart Young

Desmond Allum SC

**Absent with apologies:**

Roberta Clarke

Kemraj Harrikissoon

The President welcomed members and called the meeting to order at 3:10 p.m. a quorum being present.

On a point of order, D. Gurley pointed out that the minutes of the 3<sup>rd</sup> meeting were not approved at the last meeting and therefore the agenda for today should include this said item for consideration. This was agreed.

1. **Consideration and approval of the Minutes of the 3<sup>rd</sup> Meeting of the 13<sup>th</sup> Council held on Monday May 10<sup>th</sup> 1999.**

On a motion proposed by V. Badrie-Maharaj and seconded by A. Sinanan the minutes of the meeting of the 3<sup>rd</sup> meeting were considered and approved.

The matters arising were considered under item 4.12.

2. **Consideration and approval of the Minutes of the 4<sup>th</sup> Meeting of the 13<sup>th</sup> Council held on Friday June 4<sup>th</sup> 1999.**

- 2.1 The minutes of the 4<sup>th</sup> meeting were read and the following amendments recorded.

- (i) Page 5 item 2.16, Rules Committee 1<sup>st</sup> paragraph: In the first line: delete " produced a new Civil Proceedings Rules ....." and replace with " had drafted substantial amendments to the Civil Proceedings Rules...".  
In the last sentence, change " Mr. C. Hamel-Smith..." to " Mr. Justice Hamel-Smith..."
- (ii) In the 2<sup>nd</sup> paragraph: replace " had set an implementation date of September 15 1999" with "had targeted an implementation date of September 1999 but considering the time that has elapsed, his personal view was that the date would have to be postponed".



2.2 On a motion proposed by H. Seunath SC and seconded by S. Young the minutes of the 4<sup>th</sup> meeting were considered and approved.

3. Consideration and approval of the Minutes of the 5<sup>th</sup> Meeting of the 13<sup>th</sup> Council held on Wednesday June 16<sup>th</sup> 1999.

3.1 The minutes of the 5<sup>th</sup> meeting were read and the following amendments recorded:

- (i) Page 1, 1<sup>st</sup> line of the last paragraph, replace "presented a rationale by enquiring" with "enquired" and in the same line, replace "valid" with "being pursued".

On a motion proposed by A. Sinanan and seconded by G. Morean the minutes of the 5<sup>th</sup> meeting were considered and approved.

4. Matters arising from the minutes of the 4<sup>th</sup> and 5<sup>th</sup> meetings of the 13<sup>th</sup> Council

4.1 Law Association Logo

This assignment was promised during the September 1999 school term.

4.2 Compensation Fund

The President was unable to prepare this report.

4.3 Accounts Rules - Jamaica Bar Association

No response to date despite several enquiries.

4.4 Goals/targets to be achieved during the tenure of the Council

The road map of objectives was not compiled.

4.5 Coffee Shop

J. Aboud reported that he received a letter of application for the concession of the Coffee Shop from Ms. Lisa Lee whom he subsequently interviewed and whose suitability he was recommending to the Council. He intended to arrange a meeting between Ms. Lee and C. Gobin.

The President enquired whether he should still meet with the Chief Justice to obtain clarification with a view to the regularisation of the informal arrangements for use of the Coffee Shop by the Association. While members did not agree that this matter should be pursued, the President disagreed in that he saw the talks as being necessary. It was generally felt that as a courtesy the Chief Justice should be notified when the concessionaire was being changed.

4.6 Legislation Committee - Review of the Legal Profession Act 1986

A general review was ongoing.



#### 4.7 Premises Committee

The Treasurer, on the direction of the President, arranged a visit to a property situated at #18 Abercromby Street, Port of Spain on Thursday 24<sup>th</sup> June 1999 with a group of members who included H. Seunath SC, J. Aboud, A. Mohammed, S. Daly, G. Simonette and the Executive Administrator. The building consisted of 1 ground floor and 5 stories. On the ground floor level there were parking facilities for 5 cars, the entrance to the service elevator and 1 small office enclosure. The asking price was \$3million.

The Treasurer reported that the consensus was that the building was unsuitable for the following reasons viz. :-

- The Association would have to find a tenant or tenants for at least four floors. Should there be individual tenants, an area on each floor would have to be allocated a lobby area thereby reducing space available for each office.
- The state of disrepair would warrant astronomical repair cost to bring to a tenatable condition as the building required carpeting, repainting of interior and exterior walls, repair to the elevator which reached to the fourth floor, resurfacing of the stairwell, additional water tanks, repair to central air condition system, reinforcement of front of premises and improvements to lighting.
- The parking bays were not adequate.

The Treasurer had subsequently obtained a list of properties from NEALCO which he circulated to members of the committee with a view to short listing a few for site visits.

The President requested the Treasurer to present to the Council financial data to support investment in property while meeting recurrent expenditure.

The President referred to the Rules which provided that the Council could seek an additional subscription from the general membership of no more than \$500.00 per member per annum as a contribution towards a building fund or any specific project of the Association.

The meeting agreed broadly to look for a location close to the courts and that lack of parking facilities would not be a criterion for rejecting a property otherwise found to be suitable.

The President further suggested that the Treasurer begin talking with bankers.

#### 4.8 Seminar on the conduct of a Criminal Case

D. Allum reported that the committee has targeted the last weekend in October for the hosting of this seminar. After some discussion D. Allum was directed to contact the firm of London solicitors with assistance from Ms. Sophia Chote and C. Gobin to begin discussion.

#### 4.9 Investment of Funds

No information was presented.

#### 4.10 Annual Budget

An analysis of projected expenditure over income for 1999/2000 was tabled.

4.11 Appointment to the Protective Services Committee

No nomination had been forthcoming from members to date. It was therefore agreed that the President would identify a suitable candidate and notify the Secretary.

4.12 Draft Civil Proceedings Rules

G. Simonette apologised for the non-readiness of the report but promised to have it delivered by Monday July 5<sup>th</sup> 1999.

4.13 Certificate of Fitness

The President referred to correspondence received dated June 19<sup>th</sup> 1999 from S. Daly who commented on the draft statement of certificate of fitness prepared by him dated June 1<sup>st</sup> 1999. The President agreed to amend the statement to incorporate some of the comments raised by S. Daly.

On a related matter, it was agreed that the President and S. Daly prepare a position in respect of enforcement of the rules for the non-payment of annual practising fees.

4.14 Amendments to the Legal Profession Act 1986 proposed by the Assembly of Southern Lawyers and forwarded to The Law Commission by letter dated April 20<sup>th</sup> 1999.

The President was directed to write to the Law Commission that while the Council was not in support of the recommendations of the Assembly, there was an ongoing general review of the Legal Profession Act 1986 by the Associations whose recommendations would be forthcoming to The Law Commission.

4.15 Letter from the Chief Justice - Visit to New Hampshire

H. Seunath SC announced his availability for the New Hampshire visit as he was no longer attending the Commonwealth Lawyers Association conference in Malaysia.

The members who had accepted their nomination were D. Allum SC representing the criminal bar and S. Marcus SC representing the civil bar. S. Seunath would therefore act as alternate to S. Marcus.

4.16 Statement by Lord Wilkinson-Browne in The Lawyer 7/5/99 Publication

The President wished to record that members had rejected the draft statement he had prepared as a press release. Subsequent events have led to the justification for such a release.

4.17 Wine & Cheese

C. Gobin confirmed that plans have been put in place to have the reception on Friday 30<sup>th</sup> July 1999 on the 1<sup>st</sup> Floor Hall of Justice, Port of Spain, subject to the availability of the venue.

The Executive Administrator was directed to write seeking permission to use the foyer of the 1<sup>st</sup> floor.

## 5. President's Report

### 5.1 Article in the Newsday dated May 28<sup>th</sup> 1999 - 'Attorneys Could Face Disciplinary Action: The Dole Chadee Case'

The President reported on the sequence of letters since the last Council meeting of June 16<sup>th</sup>, 1999.

- i). A report titled ' Law Association slams CJ's remarks on death penalty' appeared in the Sunday Express dated June 20<sup>th</sup> 1999 purporting to carry statements given by the President during an interview session with a reporter.
- ii) By letter dated June 21<sup>st</sup> 1999 The Chief Justice responded expressing his disappointment with the remarks made therein.
- iii) The President then circulated by fax to all Council Members on June 22<sup>nd</sup> 1999, the CJ's letter of June 21<sup>st</sup> 1999.
- iv) A report titled 'CJ knocks Karl for press statement' appeared in the Sunday Express of June 27<sup>th</sup> 1999 quoting excerpts from the CJ's letter to the Association.
- v) By letter dated June 30<sup>th</sup> 1999 the President responded to the Chief Justice's letter expressing regret that the letter was leaked to the press.

The President's letter dated June 30<sup>th</sup> 1999 was tabled for discussion. Comments were invited from members.

A. Fitzpatrick recommended an amendment to the letter as he was of the view that there was a suggestion that the leak might have been from one of the members of Council. Other members did not agree, however, it was too late as the letter was already dispatched.

C. Gobin expressed that there was a general view by the judges that attorneys should not represent their clients interests such that judges were literally running practitioners out of Court. She remarked further that the Council had directed the President to issue a press release but she noted instead that an interview was given.

S. Young cautioned that one had to be very carefully when dealing with the press as they were known widely to misrepresent persons' views and the Association should not allow itself to be seen to be debating in this public medium. The President reaffirmed that the environment and culture of the press is one of sensationalism.

The President pointed out that the ball was now swinging towards his earlier stated position on the abolition of the death penalty although he was not yet comfortable with the whole issue and how it had evolved.

A. Fitzpatrick SC stated that it was not acceptable for a judge to openly criticise another judge. This seemed to be an unfortunate trend.

J. Aboud stated his support for the abolition of the death penalty. D. Gurley stated that the reports in the press gave the wrong impression. This impression was unfortunate and wished that it was

COURT  
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dispelled and not be clouded by erroneous misrepresentations in the press. He further stated that even the headline was not a true representation of the body of the article.

5.2 **Visit with Justice Lucky**

The President reported that he attended a meeting with Justice Lucky where discussion was held about the criminal assizes. The Chief Justice was also in attendance.

6. **Treasurer's Report**

6.1 Value Added Tax

A memorandum from the Treasurer dated June 10<sup>th</sup> 1999 was circulated prior to the meeting. The Treasurer reported therein that the Association had been registered for VAT and that there was need to notify members in the press as annual subscriptions would become due on October 1<sup>st</sup> 1999 and VAT will be chargeable from that period. Agreement was given to issue advertisement accordingly.

7. **Secretary's Report**

The Secretary tabled a report for the period June 11<sup>th</sup> 1999 to July 2<sup>nd</sup> 1999. The report was noted.

In addition the Secretary circulated a form on which members were asked to indicate their interest in visiting court districts outside of Port of Spain. There were thirteen districts identified. The Secretary would compile the responses to begin arranging visits.

8. **Appointment of Committees**

The undermentioned committees were appointed:

8.1 Public Relations

Karl Hudson-Phillips QC - Chairman  
Garvin Simonette

Afreen I. Mohammed  
Stewart Young

8.2 Ethics Committee

Karl Hudson-Phillips QC - Chairman  
Hendrickson Seunath SC

Stephanie Daly  
Desmond Allum SC

Stanley Marcus SC

S. Daly suggested that it was not appropriate to have Ethics committee composed only of silks she thought that it should be more broad based in its composition and therefore it was agreed that the committee shall consist of such other active silks or senior members as the members see fit to co-opt from time to time.

8.3 Grievance Committee

Karl Hudson-Phillips QC - Chairman  
Afreen I. Mohammed

Hendrickson Seunath SC  
Carol Gobin

8.4 Outreach Committee

Afreen Mohammed - Chairman

8.5 Legislation Committee to Review Bills, White Papers and other

Hendrickson Seunath SC - Chairman

8.6 In-house Publication Committee

Dennis Gurley - Chairman

The Association's newsletter is to be published regularly and would highlight news from the Council, various activities on the social calendar of the Association and other news of interest to lawyers.

The committee would also be responsible for the publication of a first list of members who have paid practising fees as at 31<sup>st</sup> July 1999. It is hoped that this list would be published in the newspaper by 31<sup>st</sup> August 1999 with a statement regarding enforcement of the rules for non-payment of fees.

The committee would also look into the publication of brochures dealing with specific topics such as 'what to do when a client visits a lawyer' which would serve to inform both lawyers and members of the public.

8.7 The Lawyer

Dr. Claude Denbow SC  
Stanley Marcus SC

J. Aboud

The President would hold discussion with Dr. Denbow in respect of the administrative and financial aspect of the publication of the Lawyer as well as the need to keep Council abreast of its publications.

All chairpersons would have responsibility to co-opt other members to serve on the respective committees.

8.8 Advocacy Training - Committee

Karl Hudson-Phillips QC - Chairman

Desmond Allum SC

The President and D. Allum SC would prepare a report and present to the Council by July 21<sup>st</sup> 1999. D. Allum said he required a mandate to plan for senior lawyers from Trinidad to be trained by London practitioners who would then return and offer training here in Trinidad.

JUL 19 2018

A proposed programme for continuing professional education would include the introduction of pupillage by the year 2002 as post qualification training. D. Gurley suggested that the Association collaborate closely with other Caribbean jurisdictions. D. Allum commented that standards were falling. The President said that with the introduction of pupillage member firms would have to make their chambers available for training. G. Simonette said that there was a crying need for proper introduction into practice and therefore the two-year lead-time was not unreasonable. He recommended that early enough notice had to be given to counsel.

8.9 Membership Drive Committee

Karl Hudson-Phillips QC - Chairman  
Avory Sinanan

Desmond Allum SC  
Garvin Simonette

9. Any Other Business

9.1 Letter of invitation from the Registrar General

A letter from Ms. Susan Francois, Registrar General dated July 1<sup>st</sup> 1999 was received by the Secretary inviting representatives of the Association to attend a meeting on Wednesday July 7<sup>th</sup> 1999 at her office.

The Secretary was directed to coordinate a team of attorneys with interest in conveyancing.

9.2 Special General Meeting - By-election


Nominations were received from Reginald Armour and Indal Harracksingh to fill the vacant position of one senior ordinary member on the Council.

The Secretary confirmed that all notices would be published pursuant to the requirements of the rules. She also confirmed that the Special General Meeting was scheduled for 3:00 p.m. on Wednesday 14<sup>th</sup> July in the Convocation Hall, Hall of Justice, Port of Spain.

10. Date and time of next meeting

The next regular meeting of the Council was scheduled for Wednesday 21<sup>st</sup> July 1999 at 3:00 p.m. at the Holiday Inn, Port of Spain.

The President ended proceedings at 5:45 p.m.

  
Karl Hudson-Phillips QC  
President

.....  
Afreen Mohammed  
Secretary



## LAW ASSOCIATION OF TRINIDAD AND TOBAGO

MINUTES of the 8<sup>th</sup> Meeting of the 13<sup>th</sup> Council of the Law Association of Trinidad and Tobago held on Thursday 29<sup>th</sup> July 1999 at the Holiday Inn, Port of Spain at 3:00 p.m., which was adjourned from the 7<sup>th</sup> Meeting held on Wednesday 21st July 1999

**Present were:**

Hendrickson Seunath SC	Vice President	( <i>presiding</i> )	
Afreen Mohammed	Secretary	Stanley Marcus SC	Glenda Morean
James Aboud	Treasurer	Gayatri Badri- Maharaj	Kemrajh Harrikissoon
Stephanie Daly	Immed. Past President	Veena Badrie- Maharaj	Indal Harracksingh
Desmond Allum SC		Roberta Clarke	Garvin Simonette
Alvin Fitzpatrick SC		Carol Gobin	Stuart Young

**Absent with apologies:**

Karl Hudson-Phillips QC	President	Dennis Gurley	Avory Sinanan
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The Vice President conveyed apologies on behalf of the President who was unavoidably absent.

The Vice President presiding called the meeting to order at 3:15 p.m. The meeting then proceeded to deal with the unfinished business of the meeting held on Wednesday 21<sup>st</sup> July 1999 where items 1- 2.12 were already dealt with.

Mr. Indal Harracksingh who was attending his first meeting since his re-election to the Council was warmly welcomed by all.

**2. Matters arising from the Minutes of the 6th Meeting of the 13<sup>th</sup> Council held on Friday 2<sup>nd</sup> July 1999.**

**2.13 Certificate of Fitness**

The contents of a letter dated July 7, 1999 sent by the President to Mrs. S. Daly concerning the draft statement for the Certificate of Fitness were noted.

In response to certain comments submitted by Mrs. S. Daly on the draft certificate of fitness, the President had prepared an amended statement of requirements for the certificate of fitness for consideration by the meeting.

The meeting agreed that the revised statement dated July 2<sup>nd</sup> 1999 was to take immediate effect.

2.14 Amendments to the Legal Profession Act 1986 proposed by the Assembly of Southern Lawyers and forwarded to The Law Commission by letter dated April 20<sup>th</sup> 1999.

A letter dated July 7, 1999 was sent by the President to the Commission Secretary of the Law Commission. The Commission was advised that the Council was undertaking a general review of the Legal Profession Act which would be forwarded on completion by the end of August 1999. The letter was read.

2.15 Letter from the Chief Justice - Visit to New Hampshire

It was reported that the President sent a letter dated July 6, 1999 to the Honourable Chief Justice, Mr. Michael de la Bastide advising of the nominees of the Association who were to visit New Hampshire. The letter was tabled.

2.16 Value Added Tax

A. Fitzpatrick SC reported that he researched the documentation with reference to a ruling from an English court that he received from I. Harracksingh. He was of the firm view that the Association should apply to cancel its registration for VAT from the Board of Inland Revenue.

The Treasurer would follow up.

2.17 Secretary's Report

2.17.1 Land Registry Committee

The Secretary reported that at a meeting held with the Registrar General it was agreed that the Association should appoint a committee to examine ongoing issues at the land registry department. Following contact with several members the undermentioned persons volunteered and Council appointed them accordingly.

Indal Harracksingh  
Christine Ragoobar

Andrew Johnson  
Keith Scott

Norma Maynard-Marshall

The Secretary would notify the Registrar General and the individual members.

On a related matter, the Executive Administrator was reminded to forward to the Vice President copies of bills pertaining to land which had been received in the Secretariat.

2.17.2 Execution of documents in Hospitals and Nursing Homes

Mr. Chadeesingh sought assistance from the Council about problems being experienced by attorneys at the point of execution of documents to clients who were hospitalised. The Secretary would request Mr. Chadeesingh to put in writing what he perceived to be the problems and to also put forward suggestions for consideration by the Council.

### 2.17.3 Re-introduction of Identification Cards for Attorneys

Several members were appointed to sit on a committee to consider the re-introduction of identification cards for attorneys. Members appointed were viz. Dennis Gurley (chairman), James Aboud, Roberta Clark and Stewart Young.

Samples of previous identification cards were circulated. One suggestion was to affix a reduced copy of the annual practising certificate to the reverse side of the card. The Committee would submit its recommendations to the Council.

### 2.18 In-house Publication Committee

Members applauded the efforts of D. Gurley for the successful publication of the first newsletter in July 1999. Copies were available for distribution at the Special General Meeting held on July 14, 1999 in addition to which the Secretariat ensured that the library in the Hall of Justice and other government departments received copies.

S. Daly questioned whether the name of the editor should not be included in the publication as a point of reference.

### 2.19 The Lawyer

The Executive Administrator informed the meeting that the President would be convening a meeting with 11 members who were interested in the publication of the Lawyer. This meeting was carded for Wednesday 4<sup>th</sup> August 1999.

### 2.20 Advocacy Training - Committee

D. Allum SC circulated a revised draft of a letter addressed to Justice Mummery in London. Subject to an amendment to replace 'to progress' with 'to advance', the meeting agreed to send this draft to the President for onward transmission to London.

The Executive Administrator was directed to forward the letter to the President.

### 2.21 Special General Meeting - by-election held on Wednesday 14<sup>th</sup> July 1999

Indal Harracksingh was successful in the recent by-election held to fill the vacant position which had arisen upon the resignation of Rolston Nelson SC.

## 3. Draft Civil Proceedings Rules

It was brought to council members' attention that the Honourable Chief Justice was circulating to attorneys in general copies of his letter dated 21<sup>st</sup> July 1999 to Mr. Karl Hudson-Phillips QC, President, on the subject "The Civil Proceedings Rules 1998" and "The Family Proceedings Rules 1998". Members agreed that this was an unorthodox practice by the Chief Justice.

The meeting agreed that under the signature of the President an advertisement should be published notifying the general membership of the recent decision with respect to the proposed

implementation date of the new rules. The President would also generally address the membership on issues concerning the profession which had been discussed with the Attorney General and the Chief Justice within the recent past.

Members were of the view that this advertisement should be paid for to ensure that there was accurate reporting by the press. The meeting also concluded that the Council has been merely reacting to statements made by the Chief Justice rather than taking the position of advising members and the public at large of all the relevant issues.

A. Fitzpatrick SC and G. Gobin were assigned the responsibility to prepare a first draft for review by the President.

The meeting did not agree to the suggestion to organise any plan of action to coincide with the opening of the new law term.

#### 4. Resignation of D. Gurley from the Rules Committee

- 4.1.1 Consequent upon the decision of the Council on July 21<sup>st</sup> 1999 that D. Gurley be asked to resign from the Rules Committee, D. Gurley sent a letter of resignation to the Secretary of the Rules Committee on July 27, 1999. A copy of this letter was tabled.

Members noted that following the receipt of D. Gurley's resignation letter the President gave a statement to the press on the matter, which was published on July 29<sup>th</sup>, 1999. The report was carried in the newspaper under the headline "Law Association controversy - Member bows to pressure".

S. Daly pointed out that she was indeed disturbed that this matter had reached the printed media and questioned the confidentiality of decisions of the Council. She opined that the publication was unnecessary and uncalled for. She lamented that the headlines could only have caused serious embarrassment and humiliation to Mr. Gurley. She stressed that it was regrettable that this had been turned into a newspaper fiasco.

C. Gobin voiced her support for the publication of D. Gurley's resignation in the press since she was of the view that this was a means of communication to members.

R. Clarke recalled that at the last Council meeting D. Gurley had been given the option to resign and that that conveyed a gesture of resigning with grace, however the publication of his resignation was not treated equally. She believed that it was totally unnecessary.

A. Fitzpatrick SC cautioned that in the future the Association should opt to place paid advertisements as opposed to press statements so as to prevent a recurrence of sensationalism and distorted reporting by the print media.

*The Young reported the same but the publication in the press was unnecessary and uncalled for and caused a bad publicity for the Association.*  
The Vice-President concluded that in the absence of the President he would offer the explanation that the President in his wisdom saw it fit to notify the membership of D. Gurley's resignation.



JUL 19 1999

#### 4.1.2 Nomination to the Rules Committee

I. Harracksingh was nominated unopposed to replace D. Gurley on the Rules Committee. The Secretary was directed to inform the Secretary of the Rules Committee of this nomination.

#### 5. Coffee Shop

The meeting ratified the agreement dated 26<sup>th</sup> July 1999 made between the Association and Ms. Lisa Lee in respect of the award of the concession to operate the Coffee Shop. The Treasurer was directed to notify the Court Executive Administrator about the new arrangement.

#### 6. Council of Legal Education

By letter dated July 19, 1999 the Association was invited by the Council of Legal Education to submit the names of two (2) representatives and their alternates to sit on the regional Council. A notice was also given that a meeting was scheduled for 3-4, September 1999 in Grenada.

The President and the Vice-President were named as the representatives while Stanley Marcus SC and Kenrajh Harrikissoon were named as alternates. The Secretary was directed to advise the Registrar at the Hugh Wooding Law School of these appointments.

S. Daly and D. Gurley, the former representatives, were requested to forward any pertinent policy documentation from previous meetings for the attention of the President and Vice-President.

#### 7. Information Technology - Impact in the Registry

R. Clark would undertake to obtain the relevant issues pertaining to stamps when filing documents.

#### 8. Investment of Funds

J. Aboud reported that the President and himself met with officials at Scotiabank whose quotation of 9.85% interest paid quarterly was the best obtained from their enquiries with other institutions.

It was therefore the recommendation that all the Association's funds be removed from First Citizens Bank Ltd. to Scotiabank and be placed in two current accounts and two certificates of deposits in the name of the Association and the Compensation Fund.

Amounts of \$150,000.00 would be placed in the Association's current account and \$50,000.00 would be placed in the Compensation Fund current account. The balances on each of these accounts, which would be confirmed at the close of business at FCB, would be placed on fixed deposit terms as agreed. Members approved the recommendation.

In response to a question from S. Daly, J. Aboud stated that rates were not obtained from the Unit Trust Corporation.

9. Schedule of Stamp Duty on Conveyancing

S. Daly put forward a question on behalf of D. Gurley in respect of the basis upon which stamp duty is charged for conveyancing transactions.

S. Daly and D. Gurley were directed to draft a recommendation for Council's review.

10. Wine & Cheese

Members were reminded to attend the Wine & Cheese reception which was scheduled for the next day at the Hall of Justice.

11. Date and Time of Next Meeting

The next meeting was scheduled for 3:00 p.m. on Friday 24<sup>th</sup> September 1999 at the Holiday Inn.

There being no further business the Vice-President called the meeting to an end at 4:45 p.m.

*Advised by Bob's Stacey  
Sec. re closure.*

  
Hendrickson Seunath SC  
Vice President

24/9/99

.....  
Afreen I. Mohammed  
Secretary



REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.3."

This is the Letter referred to and marked "T.H.3." in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

**COLIN F JOHNSON**

Commissioner

Of

~~Affidavits~~

Commissioner of Affidavits

# LAW ASSOCIATION OF TRINIDAD AND TOBAGO

## *The Secretariat*

Suite 4, Chancery Courtyard, 13-15 St Vincent Street, Port-of-Spain, Trinidad, West Indies; P.O. Box 534 Port of Spain, Trinidad  
Tel/Fax: (868)-625-9350; e-mail: lawassoc@tstt.net.tt

August 10, 1999

Mrs. Haseena Ali  
Commissioner  
VAT Administration Centre  
Board of Inland Revenue  
20 St. Vincent Street  
Port of Spain

Dear Madam:

**RE: VALUE ADDED TAX - APPLICATION TO CANCEL REGISTRATION**

The Law Association was awarded a Certificate of Registration # 117104 for Value Added Tax with an effective date of April 29<sup>th</sup>, 1999.

This certificate was however returned by letter dated June 10<sup>th</sup> 1999 due to an error appearing on the certificate, namely, the misdescription of our Association as a limited liability company. Consequently, no returns have been completed and submitted.

The Law Association of Trinidad and Tobago has re-considered its application for registration under the Value Added Tax Act and, on the advice of counsel, has instructed me to apply on its behalf to cancel its registration under the provisions of the Value Added Tax Act 1989, with immediate effect.

Respectfully,



James Aboud  
Treasurer

PRESIDENT: Karl Hudson-Phillips Q.C.; VICE PRESIDENT: Hendrickson Seunath S.C.; TREASURER: James Aboud, Esq.  
HONORARY SECRETARY: Afreen I. Mohammed

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF

IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06

IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03

IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX ACT CHAP.  
75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.4.”

This is the bundle referred to and marked “T.H.4.” in the prefixed affidavit of THERESA  
HADAD sworn to before me this 19<sup>th</sup> day of July 2018.

*Before me*

COLIN F JOHNSON

Commissioner

Of

Affidavits

*Commissioner of Affidavits*



BOARD OF INLAND REVENUE

VALUE ADDED TAX

REGISTRATION SECTION

VAT ADMINISTRATION

CENTRE

P.O. Box 820

20, St. Vincent Street

Port-of-Spain

Tel. No. 623-4735/38

LAW ASSOCIATION OF TRINIDAD & TOBAGO
SUITE 4, CHANCERY COURTYARD
13-15 ST. VINCENT STREET
PORT OF SPAIN.

VAT REG. No. 117104

DATE 30/8/99

Dear Sir/Madam

APPLICATION FOR CANCELLATION OF REGISTRATION

VAT REGISTRATION No. 117104

We acknowledge receipt of your letter dated 10/8/99 requesting cancellation of your VAT Registration and advise that the matter is receiving attention.

In order to process your application, you are required to complete the attached questionnaire and, SIGN and return it to the Registration Section VAT Administration Centre on or before 30/11/99

You are reminded, that in the meantime, you remain a registered person and you are therefore liable to account for the VAT chargeable on your commercial supplies UNLESS you receive a notification from the Board that your registration has been cancelled.

You will be notified of the Board's decision in due course.

Yours faithfully

RECEIVED SECRETARIAT

DATE: 10/9/99...

*P Davidson*  
f Commissioner of Inland Revenue



GOVERNMENT OF THE  
REPUBLIC OF TRINIDAD  
AND TOBAGO



BOARD OF INLAND REVENUE  
VALUE ADDED TAX

REGISTRATION SECTION  
VAT ADMINISTRATION  
CENTRE  
P.O. Box 820  
20, St. Vincent Street  
Port-of-Spain  
Tel. No. 623-4735/38

COURT OF  
JUL 19 2016  
VAT 14  
FILED

APPLICATION FOR CANCELLATION OF VAT REGISTRATION  
QUESTIONNAIRE

(Please Answer All Questions And Supply All Details Requested)

YOU MUST ALSO SIGN THIS FORM

1. Name: LAW ASSOCIATION OF TRINIDAD & TOBAGO  
Address: Suite 4 Chancery Courtyard, 13-15 St. Vincent Street P.O.S  
Vat Reg. No: Statutory Certificate of Registration No: 117104 was issued with error and returned to you.  
Tel. No: 625-9350  
Application for registration was made in error. Under the Provisions of the Legal Profession Act 1986 our activities are not taxable.
2. Have you ceased to carry out all taxable activities? made in error. Under the Provisions of the Legal Profession Act 1986 our activities are not taxable.
3. If you have ceased trading, please state the last day on which you traded N/A
4. If you have not ceased trading, will your total commercial supplies during the next twelve (12) months exceed one hundred and twenty thousand dollars (\$120,000)? N/A
5. Have you disposed of your Assets, including Stock in Trade? N/A
6. How were they disposed of N/A
7. What was the value of the Assets, including Stock in Trade? N/A
8. Do you intend to recommence your taxable activity or to engage in any other activity within the next twelve (12) months? N/A
9. Have you submitted your VAT Return for the period N/A to to  
If you have not, please complete and return it to the VAT Administration Centre.

Statutory Certificate of Registration was issued with error and returned.

Signature: JAPalwood

Title: Executive Administrator/ General Manager

Date: 14th September, 1999







GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO  
BOARD OF INLAND REVENUE  
VALUE ADDED TAX

COURT OF  
JUL 19 2010

VAT Administration Centre  
20, St. Vincent Street  
P.O. Box 820  
Port-of-Spain  
Tel. No.: 623-4735/38

LAW ASSOCIATION OF TRINIDAD AND TOBAGO  
P O BOX 534,  
PORT OF SPAIN.

Vat Reg. No: 117104  
Date : 26-NOV-2002

Dear Sir/Madam,

You are advised that your VAT Registration (No. quoted above) is cancelled with effect from 01.12.02.

You are therefore required to:

- (i) Return to the VAT Administration centre on or before ..... the VAT Registration Certificate(s) issued to you. Failure to comply with this requirement is an offence and you will be liable on summary conviction to a fine of \$15,000 and imprisonment for one(1) year. [Section 29(6) of VAT Act 1989]
- (ii) Cease charging VAT or issuing Tax Invoices on any supplies you make after 30.11.02.
- (iii) Complete and submit your VAT Return on or before 31.12.02 for the period 200209 to 2002 and account for any VAT payable.
- (iv) Submit all/any outstanding Vat 101 Returns.
- (v) Retain all your business records for a period of at least six (6) years from 30.11.02.
- (vi) Notify the above office if you become liable to be registered at any time in the future.



Yours faithfully,

*[Signature]*  
Commissioner, Board of Inland Revenue

RECEIVED SECRETARIAT

DATE: 17/12/2002

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.5."

This is the Letter referred to and marked "T.H.5." in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

COLINE F JOHNSON  
Commissioner  
of

-----  
Affidavits  
Commissioner of Affidavits

JUL 19 2007

6 January 2003

The Commissioner, Board of Inland Revenue  
Value Added Tax  
VAT Administration Centre  
20, St. Vincent Street  
Port of Spain

Dear Sir/Madam:

I have been directed by the Council of the Law Association ("the Association") to acknowledge receipt of the Notice sent to the Association dated 26 November 2002, which advised *inter alia* that VAT Registration number#117104 was cancelled with effect from December 1, 2002. Your letter directs the Association "to file returns from 200209 (sic) to 2002".

Having regard to previous correspondence which dates back to 1999, the Association is seeking your consideration to effect withdrawal/cancellation of its Registration Application from April 29, 1999 which is the date when the Certificate was first issued. Our position is that the original certificate was issued in the wrong name and in any event, the application for same by us was made erroneously. It would be a costly and time-consuming task for us to file returns in these circumstances and your kind assistance would be appreciated.

In support of our request we forward copies of the following correspondence:

1. Copy of Deregistration Notice dated November 26, 2002.
2. Copy of completed Application for Cancellation of VAT Registration - Questionnaire dated September 14, 1999.
3. Copy of acknowledgement of application for cancellation of registration dated August 30, 1999.
4. Copy of the Law Association's letter of August 10, 1999 applying to cancel registration.
5. Copy of the Law Association's letter dated June 10, 1999 returning the original Certificate of Registration.
6. Copy of Value Added Tax Advice of Registration- issued on May 11, 1999.
7. Copy of Value Added Tax Certificate of Registration - VAT Reg. No. 117104 dated April 29, 1999.

We anxiously await a favourable response from you hoping that it will bring closure to this matter.

Respectfully,

  
Judy Anne Prescod  
Executive Administrator

**Law Association  
of Trinidad and Tobago**

established by the  
Legal Profession Act 1986



Suite 4, Chancery Courtyard  
13-15 St. Vincent Street  
P.O. Box 534, Port-Of-Spain  
Trinidad, West Indies.

Tel/Fax: (868) 625-9350  
e-mail: lawassoc@tstt.net.tt

Executive Administrator  
Judy Anne Prescod

President - Karl Hudson-Phillips Q.C. • Vice President - Russell Martineau S.C.  
Treasurer - James C. Aboud • Honorary Secretary - Hendrickson Seunath S.C.

REPUBLIC OF TRINIDAD AND TOBAGO



IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.6.”

This is the Letter and Certificate of Registration referred to and marked “T.H.6.” in the prefixed affidavit of THERESA HADAD sworn to before me this 19th day of July, 2018.

Before me,

COLIN F JOHNSON

Commissioner

of

Affidavits

Commissioner of Affidavits



**Law Association  
of Trinidad and Tobago**

established by the  
Legal Profession Act 1986



2<sup>nd</sup> Floor  
95-97 Frederick Street  
Port-of-Spain  
Trinidad, W.I.

Tel: 1-868-625-9350  
Tel: 1-868-225-8715  
Tel: 1-868-225-8716  
Tel: 1-868-225-8717

E-mail:  
admin@lawassociationtt.com  
ttlawassociation@gmail.com

Website:  
www.lawassociationtt.com

15<sup>th</sup> January, 2015

Inland Revenue Division  
Registration Unit  
1<sup>st</sup> Floor, Victoria Court  
Queen Street  
Port of Spain

Dear Sir/Madam,

RE: VAT Registration for Law Association of Trinidad and Tobago

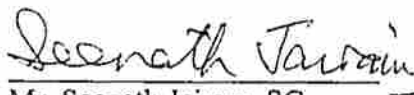
The Law Association of Trinidad and Tobago (LATT) was registered for VAT and subsequently de-registered. LATT's application for de-registration was on the basis that its membership fees, which was the only source of income at the time, did not constitute a commercial supply.

The application for de-registration was accepted which confirms the acceptance of the Inland Revenue Division of the position that membership fees are not a commercial supply and therefore non-vatable.

LATT will be renting certain space at its newly acquired building at 95-97 Frederick Street, Port of Spain which rental income exceeds \$360,000 annually. We therefore apply for VAT registration in respect of the rental income only.

We trust that the interim clearly sets out the basis of our VAT application and remain available to assist in any way required.

Sincerely,



Mr. Seenath Jairam, SC  
President

President- Seenath Jairam SC • Vice President - Gerry Brooks  
Treasurer - Lydia Mendonça • Honorary Secretary - Joan Byrne

COURT OF

JUL 19 2018

JUDICATURE





GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO

Letter ID: L0434306688

**VALUE ADDED TAX  
CERTIFICATE OF REGISTRATION**

**VAT Reg. No. 327105**

This is to certify that

**LAW ASSOCIATION OF TRINIDAD & TOBAGO**

of 95-97 FREDERICK STREET PORT OF SPAIN TRINIDAD

has been registered under the Provisions of the

**VALUE ADDED TAX ACT Chapter 75:06**

with effect from 25th February, 2015

COMMISSIONER  
Board of Inland Revenue

COURT OF  
JUL 19 2018

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.7.”

This is the Email referred to and marked “T.H.7.” in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

**COLIN F JOHNSON**  
Commissioner

Of

-----  
**Affidavits**  
Commissioner of Affidavits

----- Forwarded message -----

From: **Elena Araujo** <[secretarylawassociationtt@gmail.com](mailto:secretarylawassociationtt@gmail.com)>

Date: Mon, Sep 12, 2016 at 5:27 PM

Subject: FOR YOUR URGENT ATTENTION - LATT TAX MATTERS

To: Adrian & Joan Byrne <[office@byrneandbyrne.co.tt](mailto:office@byrneandbyrne.co.tt)>, Dennis Gurley <[dgurley@jdsellier.com](mailto:dgurley@jdsellier.com)>, "Elton Prescott S.C" <[eaprescott@mgdaly.com](mailto:eaprescott@mgdaly.com)>, [eltonprescott6@gmail.com](mailto:eltonprescott6@gmail.com), Fred Gilkes <[fgilkes@trinidadlawyers.net](mailto:fgilkes@trinidadlawyers.net)>, Gerry Brooks <[gerrybrooks13@gmail.com](mailto:gerrybrooks13@gmail.com)>, Hyacinth Griffith <[hyacinthgriffith@gmail.com](mailto:hyacinthgriffith@gmail.com)>, [kgarcia@kgchambers.com](mailto:kgarcia@kgchambers.com), [kimberleigh.peterson@jdsellier.com](mailto:kimberleigh.peterson@jdsellier.com), Kirk Ryan Bengochea <[kirkbengochea@gmail.com](mailto:kirkbengochea@gmail.com)>, Lynette Seebaran Suite <[lseebaransuite@lynetteseebaran.com](mailto:lseebaransuite@lynetteseebaran.com)>, Lynette Seebaran-Suite <[lynette.suite@gmail.com](mailto:lynette.suite@gmail.com)>, Michael Theodore <[michaeltheo@gmail.com](mailto:michaeltheo@gmail.com)>, [presidentlawassociationtt@gmail.com](mailto:presidentlawassociationtt@gmail.com), Robert Vincent Charles <[vincentcharles@me.com](mailto:vincentcharles@me.com)>, Ronnie Bissessar <[ronniebissessar@thelawchamberstt.com](mailto:ronniebissessar@thelawchamberstt.com)>, Shankar Bidaisee <[sbidaisee@hotmail.com](mailto:sbidaisee@hotmail.com)>, Trevor Kevon Clarke <[trevor.k.clarke@gmail.com](mailto:trevor.k.clarke@gmail.com)>

Cc: Relna Vire <[rvjazz@gmail.com](mailto:rvjazz@gmail.com)>

Dear Council

We write to advise that in view of the tax amnesty which expires on Friday, the Executive sought advice on the LATT's tax liability in respect of VAT and income tax.

Attached is a note of the meeting setting out the issues, the recommendations made and the decision of the Executive. We also attach an Excel spreadsheet containing calculations of the outstanding liability based on the advice received.

Pursuant to that meeting, Mr Wade George held discussions with key personnel at the BIR and he has been able to negotiate an arrangement with the BIR whereby if the LATT pays the VAT in respect of post registration (which amounts to approximately \$861,000.00 for the financial year Feb 2015- Jan 2016) plus the VAT for the first two quarters of 2016, and also pays \$200,000.00 in respect of VAT for the pre-VAT registration period plus \$297,000.00 in respect of income/corporation tax and green fund levy, in those circumstances the BIR is unlikely to make a claim for the entire amount of VAT owing for the pre-VAT registration period, which is estimated at approximately \$2.3M.

In the circumstances **we propose to pay the sum of approximately \$1.5 Million to the Board of Inland Revenue in respect of outstanding levies, income taxes and VAT** before the end of this week unless there is a substantive objection to this course of action. Failure to make this payment would result in a liability for penalties and interest which would far exceed the principal owed. Please let us have your comments, if any, by 12 noon tomorrow 13 September 2016.

Please therefore review this email urgently.

Kind Regards,

***Elena Araujo***

Secretary

Law Association of Trinidad and Tobago (LATT)

Email: [secretarylawassociationtt@gmail.com](mailto:secretarylawassociationtt@gmail.com)

*[Handwritten signature]*

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.8.”

This is the Letter referred to and marked “T.H.8.” in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

COLIN F JOHNSON

Commissioner

of

Commissioner of Affidavits



Our Ref: MRW/dw

14<sup>th</sup> September, 2016

Law Association of Trinidad and Tobago  
95 – 97 Frederick Street  
Port of Spain

**Attention: Elena Araujo, Secretary**

Dear Sirs

**Re: Advice: Law Association of Trinidad and Tobago (“LATT”) Registration Fees and VAT**

We have been asked to provide advice on the following issue:

Do the Membership Fees of the Association attract VAT during either the post-registration or the pre-registration periods?

**Background:**

LATT was established as a body corporate under Section 3 of the Legal Profession Act Chapter 90:03. Section 5 of the Act sets out the purpose of the Association. This included maintaining and improving standards of conduct and proficiency of the legal profession in T&T and representing and protecting the interests of the legal profession. Based on this, LATT can be described as a non-profit company. It does not have charitable status which is a process that includes an application to the Ministry of Finance.

Our instructions are that LATT was registered for VAT in previous years and then deregistered. It was then registered again in 2015, but would have exceeded the VAT threshold in earlier years.

**Advice:**

The VAT Act provides at Section 4(1)(b) that the following shall be regarded as a business:

*“the activities of a club, association or organisation, other than a Trade Union registered under the Trade Unions Act, in providing, for a subscription or other consideration, facilities or advantages to its members”.*

Under Section 14(1) a supply of goods or prescribed services that is made in the course of, or in furtherance of, any business is a commercial supply for the purpose of this Act.

**Partners**

Nicole Ferreira-Aaron – Debra Bhrath Thompson – Jonathan Walker – M. Glenn Hamel-Smith – Gregory Pantin  
Angelique Bart – Luke Hamel-Smith – Fanta Punch – Catherine Ramnarine

**Partners Emeritus**

Philip Hamel-Smith – Timothy Hamel-Smith – Christopher Hamel-Smith S.C.  
Myrna Robinson-Walters – Grantley L. Wiltshire

**Associates**

Giselle Romain – Cherie Gopic – Melissa Inglefield – Linnel Pierre  
Krystal Richardson – Jordana Bronte Tinkew – David Hamel-Smith

Member

**LexMundi**  
World Ready

Sections 20 – 29 of the VAT Act deal with Registrations.

Sections 20 and 21 exempt a person making a commercial supply from registration in the circumstances where (a) within the previous 12 months, the value of his commercial supplies did not exceed \$500,000 or there is a reasonable expectation that for the next 12 months, they would not exceed \$500,000.

This threshold was changed in January 2016 from the \$360,000 in previous years.

Therefore, the Association is required to charge VAT on subscriptions (fees)/membership dues and has been so required from the date of registration in 2015.

With respect to previous years, where the Association met the threshold and was not VAT registered, it committed an offence under Section 20(3) which carries a fine on summary conviction of \$15,000.00 and imprisonment for one (1) year.

By virtue of Sections 20(2)(b), 21 and 22(2), the BIR can declare that a business has made commercial supplies in excess of the threshold and after that proceed to assess the applicable VAT on the supplies. Thus the pre-registration fees attract VAT as well.

*Timelines for assessment*

Sections 89(1) and (2) of the Income Tax Act are incorporated into the VAT Act and provide that the Board of Inland Revenue may raise an assessment on the later of:

- (a) 6 years for the expiration of the relevant period; or
- (b) 3 years from the filing of a Return.

However, the above time periods do not apply in case of fraud or gross or wilful neglect.

**Summary:**

In conclusion, we advise as follows:

1. LATT is a business for the purpose of the VAT Act.
2. Members' fees are taxable commercial supplies both pre and post registration having regard to the various registration thresholds.

Yours faithfully,  
M. HAMEL-SMITH & CO.

By: Myrna Robinson-Walters  
Myrna Robinson-Walters  
Business, Energy & Tax Group  
Ext.: 5523

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF

IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06

IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03

IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX ACT CHAP.  
75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

**"T.H.9."**

This is the bundle referred to and marked **"T.H.9."** in the prefixed affidavit of THERESA HADAD sworn to before me this *19th* day of *July*, 2018.

*Before me*

**COLIN F JOHNSON**

**Commissioner**

**Of**

**Affidavits**

*Commissioner of Affidavits*

## **FILE NOTE**

**Matter:** LATT

**Location:** Ministry of Finance Tower,  
Brian Lara Promenade,  
Port of Spain

**Date:** 15<sup>th</sup> September 2016, 1.30pm.

**Attendees:** Mr. Mayak Ramdahin, VAT Commissioner, Petroleum and Large Tax Payer Unit  
Mr. Reginald T. A. Armour SC, President, Law Association of Trinidad and Tobago (LATT),  
Mr. Dennis Gurley SC, Treasurer, LATT  
Mr. Wade George, Head – Taxation, Ernst and Young

This File note records the note of a meeting held today which lasted approximately 45 minutes at the offices of Mr Ramdahin, arranged at my request by Mr. Wade George with the object of

- a) exploring the option of the Commissioner's approval for the continuation of the de-registration dispensation on VAT liability, to pay VAT on membership subscriptions, in place since approximately 1999;
- b) alternatively, if the dispensation was not to be continued, to explore with Mr. Ramdahin the feasibility of having him accept today a payment by the LATT of VAT on members' subscriptions, in accordance with the advice received from our tax advisors, and confirmed in writing, by Tax Advice dated 4<sup>th</sup> Sept 2016, Mrs. Myrna Robinson-Walters, M. Hamel Smith and Company.

Mr. George introduced myself and Mr. Gurley. After the appropriate exchange of pleasantries and our expression of appreciation to the Commissioner having agreed to see us on such short notice, I made submissions to him, premised on the letter of Mr. Justice James Aboud, dated 4<sup>th</sup> September 2016, a copy of which I presented to and left with Mr. Ramdahin.

The submission was to the effect that, on good authority, the LATT had been permitted to de-register for VAT. Our application was to have the Commissioner's approval to continue that dispensation.

Mr. Ramdahin explained that he had had conversations with Mr. George on our behalf. He took the time to read the letter of Mr. Justice Aboud and to receive my elaboration on that letter by way of submission.

After listening to my submission, he responded to the effect that he had given consideration to Mr. George's earlier application and explanations on our behalf, and that he had now given further consideration to the letter of Mr. Justice Aboud. He indicated as well that, before this meeting, he had taken the liberty of discussing our application with the Chairman of the Board of Inland Revenue (BIR), Mrs. Allison Raphael. He was satisfied that, whatever might have been the reason for the 1999 dispensation, there existed no basis in law either for its original grant or its continuation. He went further to state that he was however satisfied on the representations now made to him that, if we were to make the appropriate payments within the amnesty period, of the post registration VAT and a payment towards the VAT due prior to registration the BIR would be able to bring closure in full and final settlement, and that, in his discussions with the Chairman of BIR, he had reason to think that the Chairman shared his view. He expressed a "high level of confidence" on bringing closure in this regard.

We thanked him for his consideration. At that stage, I asked Mr. George to present to the VAT Commissioner the LATT letter of 15<sup>th</sup> September 2016, signed by Treasurer Mr. Dennis Gurley SC, outlining the basis of the agreement which Mr. George had reported to us that he, the VAT Commissioner Mr. Ramdahin, had indicated that he would be prepared to accept. In particular the letter stated *inter alia* that particulars of the amounts of the cheques delivered with the letter (\$1,132,430 and \$110,000) are as set out in Appendix I which accompanies the letter, and that the payment is intended in full satisfaction of the agreed amount due and subject to the reservation of all our rights in the matter.

Mr. George presented the letter and the cheques, taking Mr. Ramdahin through the terms and appendices. Mr. George paid particular attention to the pre-registration agreement for payment of a sum of \$200,000 to bring final settlement to the LATT's liability to VAT penalty and interest for that period, as well as stressing the request that Mr. Ramdahin should sign off on having received our letter and the cheques presented by us to him within the amnesty period.

Mr. Ramdahin enquired of me the significance of the reservation stated in the letter. I replied to the effect that this was there to allow for the option for LATT requesting a refund of the VAT paid; that we were meeting with our Council on



Tuesday next and, should any member persuade us that the Tax Advice received by Executive was incorrect, this reserved our option to ask for a refund. I nevertheless emphasized to Mr. Ramdahin that we wished his assurance that this payment as made by these cheques would be in full and final settlement.

Mr. Ramdahin thanked us for our presentation, including that of the LATT letter and cheques submitted within the amnesty period, along with the Aboud J letter. He remarked upon the aggressive drive that the BIR was undertaking to collect taxes.

In closing I reassured him of three considerations which he should bear in mind:

1. LATT was a professional organisation which intended at all times and was committed to uphold the law and to lead by example.
2. If even the Board remained convinced that, in the period of non-payment of VAT from the period 1999, LATT was not in compliance with the letter of the law, the BIR must give credit for and acknowledge the fact that this had been done on an assurance from the VAT office, on which we had relied.
3. That fact must necessarily influence the exercise of the BIR's discretion not to exact the full principal due on arrears plus penalty and interest for the pre-registration period; this should therefore enable the VAT office to sign off the BIR audit with the appropriate notation, with the assurance that this would not set for the BIR a precedent applicable to anyone else.

The meeting ended very amicably, with Mr. Ramdahin giving the assurance that he expected his office could bring closure with the next two weeks.

RTAA

15/9/2016

**Law Association  
of Trinidad and Tobago**  
established by the  
Legal Profession Act 1986



2<sup>nd</sup> Floor  
95-97 Frederick Street  
Port-of-Spain  
Trinidad, W.I.

Tel: 1-868-625-9350  
Tel: 1-868-225-9715  
Tel: 1-868-225-3716  
Tel: 1-868-225-9717

E-mail:  
admin@lawassociationtt.com  
ttlawassociation@gmail.com

Website:  
[www.lawassociationtt.com](http://www.lawassociationtt.com)

Centre for Arbitration and  
Dispute Resolution – CADR

Tel: 1-868-221-4944

Email:  
arbitration.facility.latt@gmail.com

15 September 2016

Mr. Nayak Ramdahin  
Commissioner, Petroleum & Large Taxpayers Business Unit  
The Board of Inland Revenue  
2<sup>nd</sup> Floor, Eric Williams Finance Building  
Independence Square  
Port of Spain

Dear Mr. Ramdahin

**RE: Law Association of Trinidad and Tobago  
BIR #000117945-1; VAT REGISTRATION #327105**

We refer to your recent discussions with Mr. Wade George of Ernst & Young on the settlement of all outstanding tax liabilities of the Law Association of Trinidad and Tobago (LATT) during the current tax amnesty period granted under the Finance (No.2) Act, 2016 (the Tax Amnesty) and as such, we hereby set out hereunder the position as agreed to between yourself and Mr. George.

**Settlement of Tax Liabilities**

In full and final settlement of all outstanding tax liabilities to date, LATT will make the following payments during the Tax Amnesty period:

1. All outstanding Value Added Tax (VAT), Corporation Tax and Green Fund Levy liabilities in respect of the period from the date LATT was registered for tax purposes (i.e. February 2015) to the present.

2. All outstanding liabilities in respect of Corporation Tax and Green Fund Levy for income years 2011 to 2015, inclusive.

3. A payment in the amount of \$200,000 in full and final settlement of any potential pre-registration VAT liabilities of LATT.

In respect of the VAT payment, we have located material which suggests that in 1999 the LATT had registered for VAT. However based on advice received by the then Council of the Association, a position was adopted by the Council that membership subscriptions did not attract VAT because:

- 1) They were held on trust by the Law Association for its members;
- 2) The Law Association had public interest objectives; and
- 3) Subscriptions were not received in exchange for goods or services.

On the basis of this advice, our then President Mr Hudson-Phillips QC made successful representations to the Board of Inland Revenue following on which the Association was permitted to be de-registered from the payment of VAT. Having been de-registered, the VAT issue was not revisited until February 2015.


Having regard to the foregoing, and out of an abundance of caution, we reserve all of our rights in this matter.

We have enclosed for your attention the following:

- A cheque # 0000014 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$1,132,430.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III;
- A cheque # 0000015 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$110,009.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III; and
- The Corporation Tax Returns for the years of income 2011-2015 will be submitted on or before September 16, 2016

We trust that the above is to your satisfaction and thank you for your assistance in resolving these matters.

Sincerely,

  
.....  
Dennis Gurley  
Treasurer

*Received*      *Gurley Dismissed*  
*Randall*  
*15/9/16*  
*Cheques received*

President- Reginald T.A. Armour SC• Vice President - Gerry Brooks  
Treasurer - Dennis Gurley SC• Honorary Secretary - Elena Araujo

On the basis of this advice, our then President Mr Hudson-Phillips QC made successful representations to the Board of Inland Revenue following on which the Association was permitted to be de-registered from the payment of VAT. Having been de-registered, the VAT issue was not revisited until February 2015.

Having regard to the foregoing, and out of an abundance of caution, we reserve all of our rights in this matter.

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- A cheque # 0000014 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$1,132,430.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III;
- A cheque # 0000015 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$110,009.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III; and
- The Corporation Tax Returns for the years of income 2011-2015 will be submitted on or before September 16, 2016

We trust that the above is to your satisfaction and thank you for your assistance in resolving these matters.

Sincerely,

*DG*  
.....  
Dennis Gurley  
Treasurer

*Received*      *Gerry Brooks*  
*Randall*  
*15/9/16*  
*Cheques received*

President- Reginald T.A. Armour SC• Vice President - Gerry Brooks  
Treasurer - Dennis Gurley SC• Honorary Secretary - Elena Araujo

LAW ASSOCIATION OF TRINIDAD AND TOBAGO  
MASTER ACCOUNT  
33 ST VINCENT STREET, PORT OF SPAIN

CHEQUE NUMBER 0000016

DATE 15 09 2016  
DD MM YYYY

PAY BOARD OF INLAND REVENUE

THE SUM OF ONE HUNDRED AND TEN THOUSAND AND \$ 110,000.00

NINE

DOLLARS



RBC ROYAL BANK (TRINIDAD & TOBAGO) LIMITED  
19-21, PARK STREET, PORT OF SPAIN

AUTHORIZED SIGNATURE

RE

Elena Arango

AUTHORIZED SIGNATURE

⑈0000016⑈ ⑆02891003⑆ 110000002268456⑈ 4610011000900⑈

LAW ASSOCIATION OF TRINIDAD AND TOBAGO  
MASTER ACCOUNT  
33 ST VINCENT STREET, PORT OF SPAIN

CHEQUE NUMBER 0000014

DATE 15 09 2016  
DD MM YYYY

PAY BOARD OF INLAND REVENUE

THE SUM OF ONE MILLION, ONE HUNDRED AND THIRTY TWO \$ 1,132,430.00

THOUSAND FOUR HUNDRED AND THIRTY

DOLLARS



RBC ROYAL BANK (TRINIDAD & TOBAGO) LIMITED  
19-21, PARK STREET, PORT OF SPAIN

AUTHORIZED SIGNATURE

RE

Elena Arango

AUTHORIZED SIGNATURE

⑈0000014⑈ ⑆02891003⑆ 110000002268456⑈ 4610113243000⑈



PLACED TO THE CREDIT OF  
PAYEE'S ACCOUNT WITH US  
CENTRAL BANK OF TRINIDAD & TOBAGO  
Independence Sq., P.O.S., Trinidad  
Indo-Asia Bank Operations  
Manager

340020003

REC 20160916 DIN: 0340020003

CHAIRMAN  
INDEPENDENT

PLACED TO THE CREDIT OF  
PAYEE'S ACCOUNT WITH US  
CENTRAL BANK OF TRINIDAD & TOBAGO  
Independence Sq., P.O.S., Trinidad  
Indo-Asia Bank Operations  
Manager

340020003

REC 20160916 DIN: 0340020003

CHAIRMAN  
INDEPENDENT

COLINE F. JOHNSON  
JUL 19 2018

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.10."

This is the Memorandum referred to and marked "T.H.10." in the prefixed affidavit of  
THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

COLINE F. JOHNSON

Commissioner

of

Affidavits

Commissioner of Affidavits

FURTHER QUESTIONS FOR TAX EXPERTS

*1. We seek your further advice on the following questions regarding the issue of the LAIT's liability to pay VAT or such other advice or recommendations to ensure that LAIT is tax compliant :*

1. Whether on a true interpretation of S. 4(2)(a) of the Value Added Tax (VAT) Act it can be said that the LAIT carries on its activities "for pecuniary profit" and whether the activities performed by the LAIT can be properly described as "services for consideration". Can the annual subscription fees be properly described as "consideration" for the services provided by LAIT, particularly since the payment of the subscription is not directly referable to any particular service?
2. Whether the LAIT truly falls into the category of "a club, association or organization" which provides "advantages to its members" "for a subscription or other consideration" under S. 4(2)(b). It is arguable that when one examines S. 5 of the Legal Profession Act, the objects of the LAIT are largely public in nature (with the possible exception of S. 5(c) ). Is the LAIT not more in the nature of a trade union (specifically excluded)?
3. Whether there is a distinction between the "annual subscription" payable by members under S. 12(1) and "levies" that may be charged by the Council under A. 12(4) so that the LAIT may be liable to payment only on those "levies" charged for services (such as identification cards, conferences and other events) which would attract VAT, and the annual subscription which does not.

4. Whether the LAII is empowered to collect VAI as it is not so empowered under the Legal Profession Act.

*11. On the issue of the mechanism for collecting VAI going forward:*

5. Against the background that members' subscriptions are collected by the Supreme Court Registrar (not LAII) AND, those subscriptions are NOW due:

- a. it would appear that the 2016/2017 subscriptions will necessarily be VAI inclusive, being already pre-fixed but can be notified for the 2017/2018 year as VAI exclusive; Advice: Yes or No, and
- b. what are the modalities which must be put in place BY LAII, and advised to members for the (future) payment and collection of VAI?

Submitted: 3 October 2016

Elena Araujo

*Secretary*

REPUBLIC OF TRINIDAD AND TOBAGO



IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.11.”

This is the Letter referred to and marked “T.H.11.” in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

**COLIN F JOHNSON**

Commissioner

Of

**Affidavits**

Commissioner of Affidavits



Our Ref: AB/MRW/dw

26<sup>th</sup> October, 2016

Law Association of Trinidad and Tobago  
95 – 97 Frederick Street  
Port of Spain

Attention: Elena Araujo, Secretary

Dear Sirs

**Re: Addendum to Advice on Value Added Tax ("VAT") Implications for LATT**

We refer to the captioned matter and our Advice dated the 14<sup>th</sup> September, 2016, the meeting held with Council on the 20<sup>th</sup> September, 2016 and your subsequent letter dated 3<sup>rd</sup> October, 2016 seeking further advice. We also note that you have requested that Mrs. Robinson-Walters, notwithstanding her retirement, advise on this matter. We hereby confirm that the following represents the advice of Mrs. Robinson-Walters and the undersigned.

In this regard, you state:

*"We seek your further advice on the following questions regarding the issue of the LATT's liability to pay VAT or such other advice or recommendations to ensure that LATT is tax compliant:"*

1. Whether on a true interpretation of S. 4(2)(a) of the Value Added Tax (VAT) Act it can be said that the LATT carries on its activities "for pecuniary profit" and whether the activities performed by the LATT can be properly described as "services for consideration". Can the annual subscription fees be properly described as "consideration" for the services provided by LATT, particularly since the payment of the subscription is not directly referable to any particular service?

**MHS:** We wish to draw your attention to the fact that we are of the view that Section 4(2) (a) is not applicable to the discussion of whether the annual subscriptions paid by the members of the Association are vat-able supplies and if so, at what rate.

**Partners**  
Nicole Ferreira-Aaron – Debra Bharath Thompson – Jonathan Walker – M. Glenn Hamel-Smith – Gregory Pantin  
Angelique Bart – Luke Hamel-Smith – Fanta Punch – Catherine Ramnarine  
**Partners Emeritus**  
Philip Hamel-Smith – Timothy Hamel-Smith – Christopher Hamel-Smith S.C.  
Myrna Robinson-Walters – Grantley L. Wiltshire  
**Associates**  
Giselle Romain – Cherie Gopie – Melissa Inglefield – Linnel Pierre  
Krystal Richardson – Jordana Bronte Tinkew – David Hamel-Smith

Member  
**LexMundi**  
World Ready

Since you have raised the issue, please note that Section 4 (2)(a) of the VAT Act nullifies the need to understand what is a "pecuniary profit" since an activity will be classified as a "business" regardless of whether an activity is carried on for pecuniary profit or not. Generally, "pecuniary profit" has its ordinary meaning so that it is understood to mean "monetary profits".

In respect of "services for consideration", there is no statutory definition in the VAT Act for the term nor are the specific words, "services" and "consideration", defined in the Act. Although there are other provisions as well as case law which are helpful to understanding what is meant by this term.

Section 6 imposes VAT on the commercial supply of goods and "prescribed services" while section 14 (1) defines a commercial supply as being the supply of goods and prescribed services that is made in the course of, or furtherance of, any business.

Section 2 defines "prescribed services" to mean any services not listed as exempt services in Schedule 1. Schedule 3 of the VAT Act adds that subject to items 7 and 8<sup>1</sup> of the Schedule, a supply which is not of a good, shall be regarded as a supply of a service.

This, in our view, is an all-encompassing position so that all services would be captured save for services that are listed as exempt supplies in Schedule 1 of the VAT Act. It should also be noted that specific Orders may be made by Parliament which grant relief from VAT.

(b) Consideration:

This is a term which is a technical legal term of some complexity. According to the Halbury's Laws of England:

*"Valuable consideration has been defined as some right, interest, profit, or benefit accruing to the one party, or some forbearance, detriment, loss, or responsibility given, suffered, or undertaken by the other at his request<sup>1</sup>. It is not necessary that the promisor should benefit by the consideration. It is sufficient if the promisee does some act from which a third person benefits, and which he would not have done but for the promise<sup>2</sup>."*

According Black's Law dictionary, Eight Edition, "consideration" is defined as "something [such as an act, a forbearance, or a return promise] bargained for, and received by a promisor from a promisee; that which motivates a person to do something, especially to engage in a legal act". This definition is wide and captures an array of activities.

<sup>1</sup> Item 7 and 8 deal with Land and Intellectual property, trade samples

For tax purposes, the 1998 case of *Apple and Pear Development Council v Customs and Excise Commissioners* [1988] STC 221 dealt with the VAT treatment of mandatory annual charges imposed on all Apple and Pear Growers. This charge was imposed based on area of land and the Council would utilise the amounts received to promote the sale of apples and pears. It was held that the annual charge was not consideration for services since there must be a direct link between the services provided and any consideration received. This position has been followed in several later cases. As such, we would have ordinarily agreed that if section 4(2) (a) was the only provision under the definition of "business", there is an arguable position that LATT provides little or no valuable services in exchange for the annual subscription fees and the direct link would have been missing between services performed and subscriptions paid.

However, the relevant section to be addressed is section 4 (2) (b)(see below) and this does not require the above-mentioned link.

2. **Whether the LATT truly falls into the category of "a club, association or organization" which provides "advantages to its members" "for a subscription or other consideration" under S. 4(2)(b).** It is arguable that when one examines S. 5 of the Legal Profession Act, the objects of the LATT are largely public in nature (with the possible exception of S. 5(c) ). Is the LATT not more in the nature of a trade union (specifically excluded)?

**MHS:** Again, there are no definitions for "club", "association" or "organization" and as such, the ordinary meaning of the words must be considered. In fact, there are no other definitions of these terms in any tax legislation, the Companies Act or the Interpretation Act. The ordinary meaning of "association" is "a group of persons joined together for a common purpose" while "organization" is defined as "a body of persons [such as a union or corporation] formed for a common purpose"

As such, you will note that the definition of association and organization is broad enough to capture unincorporated bodies as well as a body corporate. We do not agree that LATT is more in the nature of a trade union since a trade union is an organization formed to negotiate with employers, on behalf of workers collectively. LATT is a body corporate created by statute and it is not registered under the Trade Unions Act. Further it is a body comprised of independent legal practitioners.

Secondly, there is no definition of "subscription" so that in our view it will include a mandatory annual fee since a subscription is generally a sum of money paid with other persons for a cause. In this case, it would be to achieve the purposes of LATT. Further, in terms of advantages to its members, it is arguable whether advantages are provided to the membership or not. In any event, the subscription is being paid in exchange for facilities, and facilities are not limited to the building but it includes circumstances that make it easier to do things.



Lastly in terms of the public object issue:-

While there is one express public object [section 5(c) of LPA, all the others are directed to the legal profession, its members and the rule of law], this would not remove the obligation to account for VAT. In fact it may only result in apportionment of the annual subscription by separating that portion relating to the services to members and that portion that relates to the public purpose. This apportionment will also impact on VAT recoverable so that any VAT incurred in respect of the public aspect cannot be recovered by the association. Practically, an apportionment would be impossible because the subscriptions are paid in advance of the actual provision of activities of LATT. Thus, this would be extremely difficult to comply with and maintain satisfactorily.

3. **Whether there is a distinction between the "annual subscription" payable by members under S. 12(1) and "levies" that may be charged by the Council under A. 12(4) so that the LATT may be liable to payment only on those "levies" charged for services (such as identification cards, conferences and other events) which would attract VAT, and the annual subscription which does not.**

**MHS:** In our view, there is a distinction in the levies itself from the annual subscription but not on the VAT treatment of the two items. The levies referred to in section 12(4) itself are a variable supply since they would be payable to further any purpose set out by the Legal Professions Act, while the annual subscription would be sums that paid to further the overall purpose of the association and in exchange facilities are provided in accordance with section 4 (2) (b).

In our view, this subsection allows for an additional sum to be collected by the Association to further any one purpose but this additional chargeable amount does not impact on the VAT treatment to be afforded to the annual subscriptions.

4. **Whether the LATT is empowered to collect VAT as it is not so empowered under the Legal Profession Act.**

**MHS:** The authority and requirement to collect VAT is imposed by the VAT Act.

In the absence of the Legal Profession Act or any other piece of legislation granting an express exemption from tax, the various tax legislations in Trinidad and Tobago will govern any requirement to properly account for taxes including VAT. This is similar to the criminal laws of the country, in that they are no express provisions in the Legal Professions Act but the criminal laws continue to apply to members of the Association.

**I. *On the issue of the mechanism for collecting VAT going forward:***

5. **Against the background that members' subscriptions are collected by the Supreme Court Registrar (not LATT) AND, those subscriptions are NOW due:**

Attention: Elena Araujo, Secretary

26<sup>th</sup> October 2016

- a. it would appear that the 2016/2017 subscriptions will necessarily be VAT inclusive, being already pre-fixed but can be notified for the 2017/2018 year as VAT exclusive; Advice: Yes or No, and

**MHS:** Yes, we agree that previous and current subscriptions will be treated as VAT inclusive (this is in accordance with the Vat Act). Once proper notice has been given to members, the 2017/2018 (next year) can be treated as VAT exclusive and VAT will be added to the subscription.

- b. what are the modalities which must be put in place BY LATT, and advised to members for the (future) payment and collection of VAT?

**MHS:** The registry is merely a collecting agent of the subscriptions on behalf of LATT. Thus, upon the remittance of the subscriptions by the Registry to LATT, LATT must arrange to account for VAT within that particular VAT period (a VAT period is bi-monthly). All VAT collected must be remitted to the Board of Inland Revenue by the 25<sup>th</sup> of the month following the end of the VAT period. Failing to account for Vat within the statutory timeframe will attract penalties and interest at the rates of 8% and 2% per month or part thereof, respectively.

VAT invoices will need to be issued at the time of payment so that members will need to collect those invoices from LATT once notified by the registry of the payment or the individual presenting his receipt of payment. Those members that are VAT registered ought to be entitled to recover VAT paid.

LATT will need to ensure that the appropriate VAT return form is completed to accompany the payment.

Please be guided accordingly.

Yours faithfully

**M. HAMEL-SMITH & CO.**

By: 

Angelique Bart

Tax Partner – Business Energy & Tax Group

Ext.: 5513



REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.12.”

This is the Advice referred to and marked “T.H.12.” in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,  
**COLIN F JOHNSON**  
Commissioner  
Of  
Affidavits

Commissioner of Affidavits



□  
**FITZWILLIAM  
STONE  
FURNESS-SMITH  
& MORGAN**

ATTORNEYS-AT-LAW • PATENT AND TRADEMARK AGENTS • NOTARIES PUBLIC  
□

Mark J. Morgan, LL.B.  
Olive A.T. Ramchand, B.A., LL.B., Notary Public  
Jeffrey J. Herrera, LL.B.  
Mark R. Ramkerrysingh, LL.M. (Columbia)  
Colin B. Kangaloo, LL.B.  
Tara M. Allum, B.Sc.  
Vishma Jaisingh, B.Sc., LL.B.  
Cynetta M. Lai Leung, B.Sc., LL.B.  
Mandisa A. Regrello, LL.M. (Cantab.)  
Jon Paul D. Mouttet, LL.M. (Lond.)

**Managing Partner**

Kurt A.A. Miller, LL.B., Notary Public

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Simonne T. Jaggernauth, LL.B.  
Lesley-Ann R. Maraang, LL.B.  
Stephanie K. Moe, LL.B.  
Tamara T. Crichlow-Sandy, LL.B.

**Consultants**

Daniel J. Fitzwilliam, B.A., LL.B.  
Tiffany A. Oliver, LL.M. (U.W.I)

YOUR REF:

OUR REF:

48-50 Sackville Street,  
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Trinidad & Tobago

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March 15, 2017.

**Ms. Elena Araujo,  
The Secretary,  
Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor,  
95-97 Frederick Street  
Port of Spain**

**BY HAND**

Dear Secretary,

I am asked by the Law Association of Trinidad and Tobago ("LATT") to advise on whether Value Added Tax ("VAT") under the Value Added Tax Act Chap. 75:06 (the "VAT Act") is payable on subscriptions paid by practitioners members pursuant to section 12 of the Legal Profession Act Chap. 90:03 (the "LPA") and depending on that advice, to give consequential recommendations. I understand that the Board of Inland Revenue ("the Revenue") has expressed the view that the subscriptions are vatiable.

I advise that based on the scheme of the VAT Act and the nature of the member subscriptions, VAT is not chargeable on such member subscriptions.

However because LATT, with the support of the membership, is moving beyond limiting its activities from the discharge of its statutory public service and regulatory licensing function and is adopting an approach of providing demonstrable value added in the form of benefits to its members, the point may now have been reached where the Revenue may seek to bolster its position with the argument that notwithstanding the statutory scheme, because LATT as a matter of fact is now conducting business activities in providing substantive benefits to its members in return for subscription payments, present subscriptions are vatiable.

---

**The Scheme of the VAT Act.**

1. Section 6 of the VAT Act imposes VAT on the importation and commercial supply of goods and the commercial supply of prescribed services. Since LATT is not in the business of supplying goods, that aspect of the Act can be ignored for the present purposes.
2. With respect to prescribed services, by section 6(b) of the VAT Act, VAT is charged on the commercial supply within Trinidad and Tobago of prescribed services by a registered person. Therefore for VAT to be chargeable on the exercise of a particular function, that function must in law be, *inter alia*, a commercial supply of prescribed services.

**"Commercial supply" & "Prescribed Services"**

3. "Commercial supply" is defined by section 3(1) of the VAT Act as a "supply" that is a commercial supply in accordance with section 14.
4. Section 14(1) of the VAT Act in turn provides that a commercial supply for the purposes of the Act is a "supply" of "prescribed services" that is made "in the course of, or furtherance of any business".
5. "Prescribed Services" are defined by section 3(1) as any services not listed as exempt services in Schedule 1.
6. With respect to "supply", section 15 of the VAT Act provides that Schedule 3 applies for determining what is, for the purposes of the VAT Act, to be included as the supply of goods or services.
7. Item 1 of Schedule 3 of the VAT Act, provides that the term "supply" includes all forms of supply and, in relation to services, includes the provision of any service. With respect to services, item 5 of Schedule 3 of the VAT Act provides that subject to items 7 and 8 (which exclude certain activities from the scope of the provision of goods or services), where the supply of anything "for consideration" is not a supply of goods, it shall be regarded as a supply of services.
8. It follows therefore that the supply of something otherwise than a supply of goods, which is not for consideration (my emphasis), is not a supply of services and therefore falls outside the scope of the VAT Act.
9. As I discuss in more detail at paragraph 32 below this requirement that there be consideration is also an essential element of the type of "business" described in section 4(2)(b) of the VAT Act. In fact it is a common element in all the types of business described in that sub-section.
10. At this stage, it is convenient to turn to the provisions of the LPA to determine whether or not the subscriptions can be said to be paid by the paying members to LATT in consideration of the supply of anything by LATT.



11. LATT is a statutory body established by section 3 of the LPA. Its purposes are set out in section 5 as follows;

*"(a) to maintain and improve the standards of conduct and proficiency of the legal profession in Trinidad and Tobago;*

*(b) to represent and protect the interests of the legal profession in Trinidad and Tobago;*

*(c) to protect and assist the public in Trinidad and Tobago in all matters relating to the law;*

*(d) to promote good relations within the profession, between the profession and persons concerned in the administration of justice in Trinidad and Tobago and between the profession and the public generally;*

*(e) to promote good relations between the profession and professional bodies of the legal profession in other countries and to participate in the activities of any international association of lawyers and to become a member thereof;*

*(f) to promote, maintain and support the administration of justice and the rule of law;*

*(g) to do such other things as are incidental or conducive to the achievement of the purposes set out at (a) to (f)."*

12. In my view taken as a whole, LATT's statutory function could only be described as a public one that is directed at the maintenance and support of the administration of justice and the rule of law (sub-clause (f)) by the maintenance and improvement of standards (sub-clause (a)), the representation and protection of the interests of the legal profession at large (sub-clause (b)), the protection and assistance of the public in all matters relating to law (sub-clause (c)) and the promotion of good relations between the legal profession and the public (sub-clause (d)) and other bodies (sub-clauses (d) and (e)). In this regard I note that in a letter dated September 14, 2016 to LATT's President, the Honourable Mr. Justice Aboud, who was LATT's treasurer from 1996 to 2005 after describing how LATT used its funds, concluded that LATT was not involved in the business of providing goods or services but in providing a public service. On the basis of the language in section 5 of the LPA, I respectfully agree with his Lordship's conclusion. Furthermore given the similarity between LATT's functions and those of the Institute of Chartered Accountants in England and Wales as discussed at paragraph 29 below, the House of Lords decision in *Institute of Chartered Accountants in England and Wales v Customs and Excise Commissioners* [1999] STC 398 HL @ 402, that the Institute's functions were essentially for the protection of members of the public, supports this view.

13. With respect to the subscriptions, sections 12 and 27 of the LPA provide that members other than honorary members and law officers are required to pay the annual subscription. The method of payment laid down by section 12 is that members who are required to pay, make the subscription payments to LATT through the Registrar of the Supreme Court. The LPA does not contemplate the issue of invoices either by the Registrar or LATT and in practice no invoices are issued.

Ms. Elena Araujo,  
The Secretary,  
Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor,  
95-97 Frederick Street  
Port of Spain

14. The sanctions for failing to pay the annual subscription is that by section 6(2) of the LPA, a practitioner member's practicing certificate ceases to have effect if he fails to pay his subscription to LATT for 3 consecutive years and by section 9(2) of the LPA (as interpreted by the Court of Appeal in *Nabie v LATT* CA 72 of 2012 with respect to Law Officers), that only practicing members who pay the annual subscription are eligible to attend and vote at a general meeting or at an election meeting of members of the Council or to be elected to the Council.
15. The LPA does not specify the purposes for which the subscriptions are paid or to be used and the LPA does not make any specific provisions with regard to expenditure. However there can be no doubt that the subscriptions are levied by the Act in order to enable LATT to meet its administrative and other expenditures in the exercise of its statutory purposes. Support for this conclusion can be found in Mr. Justice Aboud's September 14, 2016 letter where he stated that that during his time as treasurer, subscriptions were never treated as income that could be freely expended at the will of the Council but rather were held on trust by the Council with the statutory obligation of advancing the development of the legal profession, advocating the rule of law in the public interest and managing the disciplinary committee.
16. Assuming therefore that the other criteria in section 14 of the VAT Act are satisfied, for the subscriptions to attract VAT, the discharge by LATT of its statutory functions under section 5 of the LPA (which given the width of the expression in 5 of Schedule 3 of the VAT Act, is a "supply of anything") must be made by LATT in consideration of the subscriptions. There are no local decisions on what is meant by "consideration" but in its analysis of the decisions of the European Court of Justice ["ECJ"] Rulings on VAT schemes in operation in the EEC, the editors of *De Voil on Indirect Taxes (September 2016 CD update)* @ para. V3.103, express the view that there must be a direct link between the services provided and the consideration received.
17. The views expressed by the editors of *De Voil* are supported by the decision of the ECJ in *Apple and Pear Development Council v Customs and Excise Commissioners* [1988] STC 221 who held (@ 236-237) that there must be a direct link between the service provided and the consideration received.
18. In my view a Trinidad and Tobago Court would similarly hold that for there to be consideration for the purposes of item 5 of Schedule 3 of the VAT Act, there would have to be a direct link between the services supplied and the consideration received.
19. The decided cases in England and Europe show that in situations similar to LATT's position, there is no link between the discharge of a statutory function and mandatory subscriptions levied to fund the statutory body's functions.
20. The leading case in this area is *Apple and Pear Development Council v Customs and Excise Commissioners* [1984] STC 383 (Court of Appeal), [1986] STC 192 (House of Lords), [1988] STC 221 [ECJ]. In this case, the Council was set up by the Apple and Pear Development Council Order 1966 to promote the marketing and production of English apples and pears. Its general activities were funded by government grant and by a compulsory annual levy



imposed on growers by the order. Though it was initially registered for VAT, the English VAT Authorities subsequently ruled that the Council's general activities did not constitute a business for VAT purposes. There were various arguments before the lower courts, but the Court of Appeal held that the Council carried out its general activities, not in return for consideration from the growers but because it was obliged to do so by the Order. Moreover, the compulsory payment of the levy was not related to the Council's discharge of its functions. Accordingly, there was no element of reciprocity or mutuality between the growers and the Council and there was therefore no consideration given in return for the supplies. In this regard Fox LJ stated at p.389

*"The question is whether the council's general activities constitute the provision of supplies in return for consideration. In my view they do not. It seems to me that the position does not involve any reciprocity or mutuality between the parties. The council carries out its activities, not because it chooses to do so in return for something provided by the growers, but because it is obliged to do so by statutory instrument (ie the 1980 Order). By art 3 functions are assigned to the council and it is provided that 'The Council shall exercise their functions in such manner as appears to them to be likely to increase efficiency and productivity in the industry ...' That is mandatory.*

*Equally, the grower has no choice in the matter. If he has the specified acreage, he must register and must pay the levy. There seems to me to be no mutuality in any of this. The council is bound to perform its functions, whether it succeeds in recovering the levy or not. The growers are bound to pay irrespective of the manner in which the council discharges its functions. The statutory obligation to pay in fact bears no direct relation to the services to the payer. It is a matter for the council how it discharges its functions; the grower of pears may have little interest in the council's activities in relation to apples.*

*In the circumstances, my conclusion is that the general activities of the council are not conducted for a consideration. They are no more conducted for a consideration than the activities of a local authority are in consideration of the rates."*

21. Similarly LATT carries out its activities not because it chooses to do so in return for something provided by the paying members but because it is obliged to do so by section 5 of the LPA. Equally the paying members have no choice in the matter, if they wish to be entered onto the Register, they must pay their first subscription and if they do not wish to face the sanctions (including being removed from the Register), they must continue paying their subscriptions. They are therefore bound to pay irrespective of the manner in which LATT discharges its functions. The statutory obligation to pay bears no direct relation to the services provided by LATT to the paying members. It is a matter for the LATT Council to determine how it discharges its functions.
22. The Court of Appeal's decision was appealed to the House of Lords, who though agreeing with the Court of Appeal (*see* Lord Brightman @ p.193) referred the consideration question to the ECJ who held (@ 236-237) that there must be a direct link between the service provided and the consideration received. On the question whether there is a direct link between the exercise of its functions by the Council and the mandatory charges which it imposes on growers, the ECJ stated:

Ms. Elena Araujo,  
The Secretary,  
Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor,  
95-97 Frederick Street  
Port of Spain

"14 It is apparent from the order for reference that the Council's functions relate to the common interests of the growers. In so far as the Council is a provider of services, the benefits deriving from those services accrue to the whole industry. If individual apple and pear growers receive benefits, they derive them indirectly from those accruing generally to the industry as a whole. In that connection, it must be stated that the possibility cannot be ruled out that, in certain circumstances, only apple growers or else only pear growers can derive benefit from the exercise of specific activities by the Council.

15 Moreover, no relationship exists between the level of the benefits which individual growers obtain from the services provided by the Council and the amount of the mandatory charges which they are obliged to pay under the 1980 Order. The charges, which are imposed by virtue not of a contractual but of a statutory obligation, are always recoverable from each individual grower as a debt due to the Council, whether or not a given service of the Council confers a benefit upon him.

16 It follows that mandatory charges of the kind imposed on the growers in this case do not constitute consideration having a direct link with the benefits accruing to individual growers as a result of the exercise of the Council's functions. In those circumstances, the exercise of those functions does not therefore constitute a supply of services effected for consideration within the meaning of art 2(1) of the Sixth Directive."

23. In its decision in *Apple and Pear*, the English Court of Appeal was seeking to interpret section 6(2) of the English VAT Act which provided;

'(a) "supply" in this Part of this Act includes all forms of supply, but not anything done otherwise than for a consideration; (b) anything which is not a supply of goods but is done for a consideration (including, if so done, the granting, assignment or surrender of any right) is a supply of services.'

And so its focus was on the expression "but not anything done otherwise than for a consideration". Because of the existence of that phrase, it did not go on to consider section 6(2)(b). That phrase was not included by the Trinidad and Tobago Parliament when it enacted item 1 of the Third Schedule and so had item 1 stood alone, it could be argued that the *Apple and Pear* decision was not relevant to the local position relating to the definition of "supply" (though it would still be relevant to the requirement of "consideration" in section 4(2)(b) of the VAT Act as discussed at paragraph 32 below). However as set out in paragraph 8 above, consideration is essential to item 5 of Schedule 3 of the VAT Act and so in my view the English Court of Appeal's analysis is relevant and is likely to be adopted locally.

24. Similarly, in its decision in *Apple and Pear*, the European Court of Justice was seeking to interpret Article 2 of the Sixth Directive which provided:

*The following shall be subject to value added tax:*

1. *the supply of goods or services effected for consideration within the territory of the country by a taxable person acting as such.*

25. Though the language is different to item 5 of the Third Schedule to the VAT Act, in both cases the requirement for consideration is clear and in my view the European Court of Justice's opinion is also relevant and is likely to be adopted locally in support of a finding

that the mandatory subscriptions payable under the LPA do not represent a consideration for which LATT in turn carries out its statutory functions.

26. Accordingly on the basis that there is a lack of supply by LATT in respect of the subscriptions paid by the paying members, I advise that the subscriptions do not attract VAT.

**In the course of, or furtherance of any business.**

27. As set out in paragraph 4 above, a commercial supply is one that is made in the course of, or furtherance of any business. In this context section 4(2)(b) of the VAT Act provides that for the purposes of the VAT Act,

*"the activities of a club, association or organization, other than a trade union registered under the Trade Unions Act, in providing, for a subscription or other consideration, facilities or advantages to its members*

...

*shall be regarded as a business."*

28. Section 4(2)(b) is in *pari materia* with section 92(2)(a) of the English VAT Act 1994 which provides that

*"(2) Without prejudice to the generality of anything else in this Act, the following are deemed to be the carrying on of a business—(a) the provision by a club, association or organisation (for a subscription or other consideration) of the facilities or advantages available to its members ..."*

29. In the *Institute of Chartered Accountants* case, the functions of the Institute comprised the regulation of investment business, the recognition of company auditors and the regulation of insolvency practitioners. Its funding was from the charging of fees for the discharge of its statutory duty and was determined so as to enable the institute to break even, taking one year with another. Based on its activities the House of Lords expressed the view that was clear that in respect of these three activities, the institute's regulatory functions were essentially for the protection of members of the public (*see p. 402*).

30. The House of Lords however held on the language of the charging section of the English VAT Act that for there to be a business, it was not enough merely to point to the fact that there is a supply of services in return for a money payment and some loose economic connection, but that the activities must be of an 'economic nature' (*see p.402*) that there had to be an economic activity (*see p. 404*) and that the expression "business" in its ordinary sense and for the purposes of the 1994 Act needs to be given an 'economic' content (*see p. 404*). In applying that test to the Institute's activities Lord Slynn concluded (@ p.404);

*"as a matter of ordinary language I do not consider that what is done here by the institute is such an economic activity. The institute is carrying out on behalf of the state a regulatory function in each of these three financial areas to ensure that only fit and proper persons are licensed or authorised to carry out the various activities and to monitor what they do. This is essentially a function of the state*

*for the protection of the actual or potential investor, trader and shareholder. It is not in any real sense a trading or commercial activity which might justify it being described as 'economic' and the fact that fees are charged for the granting of the licences (to be assessed overall on a break-even basis) does not convert it into one."*

31. On the basis of the House of Lord's decision and given the similarity of the definition of business in the English legislation and the VAT Act, I am of the view that to fall within the definition of "business" as defined by section 4(1)(b) of the VAT Act, LATT's functions must be of an economic nature. In my view the statutory functions of LATT could not in any circumstances be described as being of an 'economic nature' or an 'economic activity' or having 'economic content'. They are similar to those of the Institute of Chartered Accountants. In my view LATT's discharge of its statutory functions do not represent a supply in the furtherance of any business. Accordingly for this reason as well, in my view, the subscriptions that are paid to fund LATT do not attract VAT.
32. Though, it is not discussed by the House of Lords in detail in the *Institute of Chartered Accountants* decision, as already mentioned, in my view the issue of consideration also is relevant to the interpretation of section 4(2)(b) of the VAT Act since that refers to "a subscription or other consideration". Applying the *ejusdem generis* rule, for a subscription to fall within the definition in section 4(2)(b) of the VAT Act, it must be in the nature of a consideration for the function that is being performed. On the basis of the reasoning of the English and European Courts in *Apple and Pear* as discussed above at paragraphs 20 to 25 above, in my view so long as the subscriptions paid under the LPA are related to LATT's discharge of its statutory functions they do not amount to consideration paid for services rendered in the furtherance of a business and therefore should not be considered to be part of a commercial supply for VAT purposes.
33. Support for this view can also be found in the English Court of Appeal decision in the *Institute of Chartered Accountants in England and Wales* case [1997] STC 1155 (CA), that the relevant activity of the Institute (which is similar to LATT's) was not predominantly concerned with the making of taxable supplies for a consideration', Beldam L.J. stating (@) 1166

*"Though connected with the activity of the profession of accountancy, the activity of the institute does not consist in the supply of such services for consideration but in ensuring that those in the profession who do provide such services do so in accordance with the law's requirements"*

#### Recent Developments

34. The position as described by Justice Aboud when he was treasurer has changed as LATT, in common with many organizations of a similar nature, with the support of its members, of late has adopted a policy of providing more of a 'value added' service to its members.
35. To illustrate this point, LATT's Secretary's Report dated 18 March 2016 ( the LATT Report) at Paragraph 14 when referring to its Finance Committee, states:

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

**"T.H.13."**

This is the Letter referred to and marked **"T.H.13."** in the prefixed affidavit of THERESA HADAD sworn to before me this late day of July, 2018.

Before me,

**COLIN F JOHNSON**

Commissioner

Of

-----  
**Affidavits**  
Commissioner of Affidavits







MINISTRY OF FINANCE  
INLAND REVENUE DIVISION  
TRINIDAD HOUSE, ST. VINCENT STREET, PORT OF SPAIN TRINIDAD AND TOBAGO  
Web site: <http://www.ird.gov.tt>  
Telephone No. 868-623-1211 Fax 868-627-7967

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15 March 2017

Mr. Reginald Armour S.C.  
President, Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor, 95-97 Frederick Street  
Port of Spain

Dear Mr. Armour

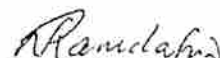
**Subject: Value Added Tax on Subscription Fees**

Further to my meeting with yourself, Mr. Dennis Gurley and Mr. Wade George on 15 September 2016, when representations were made on behalf of your Association regarding the issue of Value Added Tax on subscription fees, I wish to confirm the following:

- (a) In accordance with the provision of the Value Added Tax Act 1989, in particular Section 4 of the said Act, the activities of the Law Association of Trinidad and Tobago are regarded as a business and as such subscription fees paid by members is subject to Value Added Tax.
- (b) As stated previously, we have not been able to find any legal notice, correspondence or other documents to support the claim that any advice or dispensation has been granted for the treatment of subscription fees paid by members of the Law Association of Trinidad and Tobago to be not subjected to Value Added Tax.

Please be guided accordingly.

Yours respectfully

  
Nayak Ramdahin  
Commissioner of Inland Revenue

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.14."

This is the Letter referred to and marked "T.H.14." in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,

**COLIN F JOHNSON**

Commissioner

of

~~Affidavits~~

Commissioner of Affidavits

1. *"The Committee met on several occasions to develop an organizational chart and a structure for LATT designed to meet the growing needs of LATT commensurate with leading practice to produce a more modern, proactive and efficient organization."*

The LATT Report highlights the work of its Council and Committees in producing the following substantive benefits for members (not exhaustive):

- Establish, Negotiate, and Monitor the performance of a Health Insurance portfolio for its members through partnerships with TATIL and Pan-American, including maximizing the value delivered by these Insurance Companies to LATT members by way of discounted rates and better caps for pre-existing conditions (Paragraph 20-30)
- Establish, Negotiate, and Expand merchant discounts and other financial benefits to LATT members which benefits are said to include, but not be limited to, very low rates of interest offered by Scotiabank, discounted insurance premiums, and discounted prices for motor vehicles and other goods and services from Seventeen (17) listed Vendors/Service Providers (Paragraph 31-32)
- The organization and continued support of sporting endeavors of members through the sponsorship and promotion of a Football Club and Cricket Team, including what appears to be support of a trip by its Football Club to participate in a Lawyer's Tournament in Spain (Paragraph 51-52)
- The creation of a revamped, more user friendly website as a medium through which persons can receive up to date information on LATT and its "range of services" (Paragraph 61 of the Report) (Note the LATT Website has an Icon designed specifically to highlight "members benefits")
- The dissemination of an electronic version of the Journal to members free of charge (paragraph 73)
- The provision of facilities and advantages at below cost – by way of examples based upon its Audited Financial Statement dated 31 January the cost of LATT of the Annual Dinner was \$163,935 whereas its direct revenue was recorded at \$134,250 and the cost of its seminars was \$85,833 whereas its direct revenues were \$68,200.

36. This policy change may provide the Revenue with an additional argument to support their existing view that the subscriptions are vatable, being that on the facts, LATT is now

March 15, 2017.

Ms. Elena Araujo,  
The Secretary,  
Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor,  
95-97 Frederick Street  
Port of Spain

Page 10

providing a commercial supply in the course of or in furtherance of a business in consideration of the payment of the subscriptions and to whatever the previous position, the subscriptions are now vatable. They may also seek to draw a distinction between LATT's position where LATT generates a surplus from its subscriptions and the position in the *English Institute of Chartered Accountants* case, where the Institute sought to break-even. In my view, to be successful, the Revenue will still have to get around the fact that the subscriptions are fixed by statute in order for LATT to discharge its statutory obligations and that LATT's other activities are not done in consideration of the payment of the statutory subscription.

#### Consequences of this Advice.

37. The consequence of this advice is that since subscriptions do not attract VAT, there was no reason for LATT to be registered as a VAT Trader until it began to receive rental income in February 2015 (which by item 6 of Schedule 3 to the VAT Act is specifically deemed to be a supply of services) because only then did the value of commercial supplies made by LATT exceed the threshold for registration under the VAT Act. As a consequence the \$200,000 paid by LATT to the Board of Inland Revenue in purported settlement of its pre-registration liability might be recoverable.
38. From a practical standpoint, it is to LATT's advantage to be VAT registered and so be able to claim all LATT's input VAT (which previously it would have absorbed as an irrecoverable expense). Therefore notwithstanding my conclusion, the optimum way forward is to accept the Revenue's position that VAT is payable on the subscriptions, not to seek to recover the \$200,000, henceforth to report and account for VAT on the subscriptions and to claim the full input VAT arising from all of LATT's activities.
39. There will continue to be the possibility that the Revenue may change its mind in the future and argue that it was wrong, that subscriptions are not vatable and so since LATT is making a mixed supply, its input tax can only be allowed in part against LATT's output tax in accordance with the calculation set out in section 34(3)(b)(iii) of the VAT Act. This would lead to very complex accounting.

I advise accordingly. I am available to discuss this advice and any further questions that the Council may have at short notice. As discussed with the President, I do not propose to render a fee for this advice as it is given to the professional association of which I am a member.

Yours faithfully,

**FITZWILLIAM, STONE, FURNESS-SMITH & MORGAN**

By **MARK MORGAN**



COURT OF  
JUL 19 2018

ONE  
CHANCERY COURT  
CHAMBERS

ANIL V MARAJ FCCA CA LLB (Hons.)  
Attorney at law  
Suite 1 Chancery Courtyard  
13-15 St Vincent Street, Port of Spain  
Fax: 1-868-627-7483 Tel: 1-868-625-6928; or Tel: 1-868-737-4465  
Email: [anilmaraj@outlook.com](mailto:anilmaraj@outlook.com)

12 January 2018

*Winery NO 16-01-2018*

Mr. Nayak Ramdahin  
Commissioner of Inland Revenue  
TRINIDAD HOUSE,  
ST. VINCENT STREET,  
PORT OF SPAIN

Dear Sir,

Mr. Kerwyn Garcia and the undersigned are led by Mr. Alvin Fitzpatrick SC. We represent the Law Association of Trinidad and Tobago (hereinafter called "the LATT") a statutory corporation incorporated pursuant to section 3 of the Legal Profession Act Chap 90:03 of the Laws of Trinidad and Tobago.

The LATT's purposes as set out in s. 5 of the Act are as follows:

- a. to maintain and improve the standards of conduct and proficiency of the legal profession in Trinidad and Tobago;
- b. to represent and protect the interests of the legal profession in Trinidad and Tobago;
- c. to protect and assist the public in Trinidad and Tobago in all matters relating to the law;
- d. to promote good relations within the profession, between the profession and persons concerned in the administration of justice in Trinidad and Tobago and between the profession and the public generally;



- e. to promote good relations between the profession and professional bodies of the legal profession in other countries and to participate in the activities of any international association of lawyers and to become a member thereof;
- f. to promote, maintain and support the administration of justice and the rule of law;
- g. to do such other things as are incidental or conducive to the achievement of the purposes set out at (a) to (f).

We are instructed as follows:

1. On the 15 October 1998 the LATT applied for VAT registration.
2. On 29 April 1999 the LATT was registered for VAT.
3. The Certificate was returned to the Board of Inland Revenue (hereinafter called "the BIR") for correction in June 1999 as the BIR had wrongly inserted "Trading as Law Association of T&T Ltd" on the Certificate.
4. At its meeting held on 2 July 1999 the Council of the LATT decided to apply to cancel the registration on the advice of Senior Counsel.
5. By letter dated 10 August 1999 the LATT wrote to the BIR seeking cancellation of its VAT Registration.
6. This letter was acknowledged by the BIR by way of letter dated 30 August 1999 and on 14 September 1999 the LATT submitted a VAT 14 form applying for cancellation of VAT registration on the following ground set out at item 2 of the form:

"Application for registration was made in error. Under the provisions of the Legal Profession Act 1986 our activities are not taxable."

A copy of this notice is attached hereto for your ease of reference and marked "1".

7. The BIR cancelled the LATT's registration certificate No. 117104 by notice filed on 28 November 2002, a copy of which is attached hereto and marked "2".

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*In Chambers with Fyord Hossain SC and Sasha Bridgemahansingh LLB (Hons.) LEC, Anjali Mahara MA (Cantab.) LPC, Aadam Hossain BSc Econ. (UWI) LLM (Merit) (KPC) DPTC*

JUL 19 2017

FILE  
CNI Court Ltd  
Pattani

8. In its notice of cancellation, the BIR had requested that the LATT file VAT returns up to 2002. In a letter in response dated 06 January 2003 the LATT wrote to the BIR seeking an exemption from that request. A copy of the said letter is attached hereto for your ease of reference and marked "3".
9. After its VAT registration was cancelled and until 2015, when it re-registered, the LATT was a non-registered entity.
10. In 2014, the LATT, having purchased its own building on Frederick Street, offered a portion of same for rental and considered that the proposed rental income would exceed the VAT threshold and as such there would be a need to apply for VAT registration in respect of this income.
11. By letter dated 15 January 2015 the LATT wrote to the BIR applying for re-registration "in respect of rental income only". A copy of the said letter and application form for re-registration are attached hereto for your ease of reference and marked "4". It is noteworthy that this letter accompanying the VAT registration form sets out the history of the LATT's previous application and explicitly says "The application for de-registration was accepted which confirms the acceptance of the Inland Revenue Division of the position that membership fees are not a commercial supply and therefore non-vatable."
12. LATT was re-registered for VAT on 10 March 2015 as No. 327105.
13. Following re-registration, VAT was paid on the rental income. The LATT continued to treat membership subscriptions as being exempt from VAT.
14. In order to take advantage of a tax amnesty which was due to expire on 16 September 2016 the then Council of the LATT sought advice as to whether the LATT would be liable to pay VAT on membership subscriptions.
15. There being no clear answer to this issue and out of an abundance of caution, the President, Treasurer and Mr Wade George met with Mr Ramdahin to discuss the LATT's tax position on 15 September 2016.
16. Mr Ramdahin confirmed that he had discussed the matter with the Chairman of the BIR, Mrs. Allison Raphael and that they were of the view that LATT's annual members' subscriptions were liable to VAT.

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*In Chambers with Fyrod Hosein SC and Sasha Bridgemohansingh LLB (Hons.) LEC, Anjali Maharaj MA (Cantab.) LPC, Aadam Hosein BSc Econ. (UWI) LL.M (Merit) (KPC) BPTC*

17. Mr. Ramdahin was made aware of the previous registration and deregistration and that the LATT had been unable to locate the requisite documentation at the material time. Mr. Ramdahin reported having checked the VAT records and having found no record of the de-registration. He further opined that he could see no legal basis for de-registration. He agreed to accept the LATT's cheque in proposed settlement of outstanding VAT and tax liability offering a "high level of confidence" that the settlement would be accepted by the Chairman of the BIR. He signed the cover letter to signify the receipt of the cheque within the Amnesty period.
18. The letter reserved the LATT's position on its liability to VAT based on the information which had been received from former members of Council that the LATT had been allowed to deregister in the past on the basis that membership subscriptions were not subject to VAT. A copy of the said letter is attached hereto for your ease of reference and marked "5".
19. By letter dated 15 March 2017 the BIR confirmed its opinion that the activities of the LATT are regarded as a business and that subscription fees are subject to VAT. A copy of the said letter is attached hereto for your ease of reference and marked "6".

It is our considered opinion that respectfully the BIR is incorrect in its opinion that the activities of the LATT are to be regarded as a business within the meaning of the Value Added Tax Act. We state as follows:

1. Sections 12 and 27 of the Legal Profession Act Chap.90:03 (the "LPA") provide that members, other than honorary members and law officers, are required to pay an annual subscription. The method of payment laid down by section 12 is that members who are required to pay, make the subscription payments to LATT through the Registrar of the Supreme Court. The LPA does not contemplate the issue of invoices either by the Registrar or LATT.
2. Considering the provisions of section 5 of the LPA, the LATT's statutory function could only be described as a public one that is, directed at the maintenance and support of the

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*In Chambers with Fyrod Husein SC and Sasha Bridgemohansingh LLB (Mons.) LEC, Anjali Mahara) MA (Contab.) LPC, Aadam Husein BSc Econ. (UWI) LLM (Merit) (KPC) BPTC*

administration of justice and the rule of law (sub-clause (f)) by the maintenance and improvement of standards (sub-clause (a)), the representation and protection of the interests of the legal profession at large (subclause (b)), the protection and assistance of the public in all matters relating to law (subclause (c)) and the promotion of good relations between the legal profession and the public (sub-clause (d)) and other bodies (sub-clauses (d) and (e)).

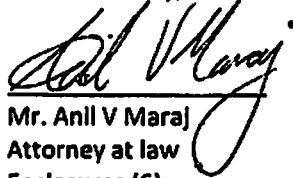
3. If an Attorney at Law fails to pay the annual subscription then that person is not issued a valid practising certificate and by virtue of section 22 (2) of the LPA is not entitled to practise law. Furthermore, by section 9(2) of the LPA (as interpreted by the Court of Appeal in *Nabie v LATT* CA 72 of 2012 with respect to Law Officers), only members who pay the annual subscription are eligible to attend and vote at a general meeting or at an election meeting of members of the Council or to be elected to the Council.
4. It is our position that the LATT charges annual subscription fees and carries out its general activities, not in return for consideration from the members, but because it is obliged to do so by section 5 of the LPA.
5. Further, the LATT carries out a regulatory function that is for the protection of the public and is not done for the economic benefit of the LATT or its members.
6. Having regard to what we have outlined above and the documentation enclosed herein we propose that the Board of Inland Revenue reconsider its position on whether VAT should be charged on members' subscriptions. We particularly direct your attention to the history of registration, de-registration and re-registration for a specified purpose and that fact that all of these steps were fully known and approved by the BIR. We further propose on behalf of the LATT that all VAT paid on members' subscriptions to date be refunded to the LATT.

7. In the event that the BIR is unwilling to adopt the course of action contemplated in paragraph 6 above we hereby advise that the LATT intends to approach the High Court on an interpretation summons to deal with the following questions:

- a. Whether the Value Added Tax Act makes chargeable to VAT subscriptions paid by members to the LATT?
- b. Whether the said subscriptions are a commercial supply and thus chargeable to Value Added Tax?
- c. Whether the said subscription fees are paid by members for the supply of services in the course of, or furtherance of, a business within the meaning of the Value Added Tax Act?

8. Further to paragraph 7 above, please indicate whether the BIR will join us in this interpretation summons so that this matter may be settled completely by the High Court.

Yours faithfully,



Mr. Anil V Maraj  
Attorney at law  
Enclosures (6)

Our Ref: 2019-01-124 Nayal Ramdass  
Wider's extension 2  
Wider's Assistant Amara 30 11-2019  
CC





**"1"**



VALUE ADDED TAX

REGISTRATION SECTION  
VAT ADMINISTRATION  
CENTRE  
P.O. Box 820  
20, St. Vincent Street  
Port-of-Spain  
Tel. No. 623-4735/38

APPLICATION FOR CANCELLATION OF VAT REGISTRATION  
QUESTIONNAIRE

(Please Answer All Questions And Supply All Details Requested)

YOU MUST ALSO SIGN THIS FORM

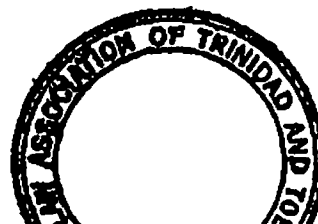
1. Name: LAW ASSOCIATION OF TRINIDAD & TOBAGO  
Address: Suite 4 Chancery Courtyard, 13-15 St. Vincent Street P.O.S  
Vat Reg. No: Statutory Certificate of Registration No: 117104 was issued with error and returned to you.  
Tel. No: 625-9350  
Application for registration was made in error. Under the Provisions of the Legal Profession Act 1986 our activities are not taxable.
2. Have you ceased to carry out all taxable activities? made in error. Under the Provisions of the Legal Profession Act 1986 our activities are not taxable.
3. If you have ceased trading, please state the last day on which you traded N/A
4. If you have not ceased trading, will your total commercial supplies during the next twelve (12) months exceed one hundred and twenty thousand dollars (\$120,000)? N/A
5. Have you disposed of your Assets, including Stock in Trade? N/A
6. How were they disposed of N/A
7. What was the value of the Assets, including Stock in Trade? N/A
8. Do you intend to recommence your taxable activity or to engage in any other activity within the next twelve (12) months? N/A
9. Have you submitted your VAT Return for the period N/A to to  
If you have not, please complete and return it to the VAT Administration Centre.

Statutory Certificate of Registration was issued with error and returned.

Signature: J. A. P. [Signature]

Title: Executive Administrator/ General Manager

Date: 14th September, 1999



COURT OF

JUL 19 2016

FILED

Civil

**"2"**



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO  
BOARD OF INLAND REVENUE  
VALUE ADDED TAX

VAT Administration Centre  
20, St. Vincent Street  
P.O. Box 820  
Port-of-Spain  
Tel. No.: 623-4735/38

LAW ASSOCIATION OF TRINIDAD AND TOBAGO  
P O BOX 534,  
PORT OF SPAIN.

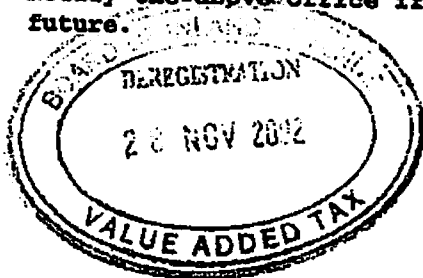
Vat Reg. No: 117104  
Date : 26-NOV-2002

Dear Sir/Madam,

You are advised that your VAT Registration (No. quoted above) is cancelled with effect from 01.12.02.

You are therefore required to:

- (i) Return to the VAT Administration centre on or before ..... the VAT Registration Certificate(s) issued to you. Failure to comply with this requirement is an offence and you will be liable on summary conviction to a fine of \$15,000 and imprisonment for one(1) year. [Section 29(6) of VAT Act 1989]
- (ii) Cease charging VAT or issuing Tax Invoices on any supplies you make after 30.11.02.
- (iii) Complete and submit your VAT Return on or before 31.12.02 for the period 2002.09 to 2002 and account for any VAT payable.
- (iv) Submit all/any outstanding Vat 101 Returns.
- (v) Retain all your business records for a period of at least six (6) years from 30.11.02.
- (vi) Notify the above office if you become liable to be registered at any time in the future.



Yours faithfully,

*G. Sandy*  
Commissioner, Board of Inland Revenue

RECEIVED SECRETARIAT

DATE: 17/12/2002

**“3”**



6 January 2003

The Commissioner, Board of Inland Revenue  
Value Added Tax  
VAT Administration Centre  
20, St. Vincent Street  
Port of Spain

Dear Sir/Madam:

I have been directed by the Council of the Law Association ("the Association") to acknowledge receipt of the Notice sent to the Association dated 26 November 2002, which advised *inter alia* that VAT Registration number#117104 was cancelled with effect from December 1, 2002. Your letter directs the Association "to file returns from 200209 (sic) to 2002".

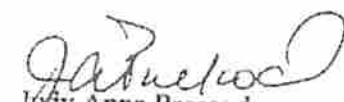
Having regard to previous correspondence which dates back to 1999, the Association is seeking your consideration to effect withdrawal/cancellation of its Registration Application from April 29, 1999 which is the date when the Certificate was first issued. Our position is that the original certificate was issued in the wrong name and in any event, the application for same by us was made erroneously. It would be a costly and time-consuming task for us to file returns in these circumstances and your kind assistance would be appreciated.

In support of our request we forward copies of the following correspondence:

1. Copy of Deregistration Notice dated November 26, 2002.
2. Copy of completed Application for Cancellation of VAT Registration - Questionnaire dated September 14, 1999.
3. Copy of acknowledgement of application for cancellation of registration dated August 30, 1999.
4. Copy of the Law Association's letter of August 10, 1999 applying to cancel registration.
5. Copy of the Law Association's letter dated June 10, 1999 returning the original Certificate of Registration.
6. Copy of Value Added Tax Advice of Registration- issued on May 11, 1999.
7. Copy of Value Added Tax Certificate of Registration - VAT Reg. No. 117104 dated April 29, 1999.

We anxiously await a favourable response from you hoping that it will bring closure to this matter.

Respectfully,

  
Judy Anne Prescod  
Executive Administrator

Law Association  
of Trinidad and Tobago  
Established by the  
Legal Profession Act 1986



Suite 4, Chancery Courtyard  
13-15 St. Vincent Street  
P.O. Box 534, Port-of-Spain  
Trinidad, West Indies

Tel/fax: (868) 625 9350  
e-mail: lawassoc@tstt.net.tt

Executive Administrator  
Judy Anne Prescod

President - Karl Hudson-Phillips Q.C. • Vice President - Russell Martineau S.C.  
Treasurer - James C. Aboud • Honorary Secretary - Hendrickson Seunath S.C.

**“4”**

**Law Association  
of Trinidad and Tobago**  
established by the  
Legal Profession Act 1986



2<sup>nd</sup> Floor  
95-97 Frederick Street  
Port-of-Spain  
Trinidad, W.I.

Tel: 1-868-625-5350  
Tel: 1-868-225-8715  
Tel: 1-868-225-8716  
Tel: 1-868-225-8717

E-mail:  
admin@lawassociationtt.com  
ttlawassociation@gmail.com

Website:  
www.lawassociationtt.com

15<sup>th</sup> January, 2015

Inland Revenue Division  
Registration Unit  
1<sup>st</sup> Floor, Victoria Court  
Queen Street  
Port of Spain

Dear Sir/Madam,

RE: VAT Registration for Law Association of Trinidad and Tobago

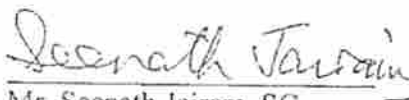
The Law Association of Trinidad and Tobago (LATT) was registered for VAT and subsequently de-registered. LATT's application for de-registration was on the basis that its membership fees, which was the only source of income at the time, did not constitute a commercial supply.

The application for de-registration was accepted which confirms the acceptance of the Inland Revenue Division of the position that membership fees are not a commercial supply and therefore non-vatable.

LATT will be renting certain space at its newly acquired building at 95-97 Frederick Street, Port of Spain which rental income exceeds \$360,000 annually. We therefore apply for VAT registration in respect of the rental income only.

We trust that the interim clearly sets out the basis of our VAT application and remain available to assist in any way required.

Sincerely,



Mr. Seenath Jairam, SC  
President

President- Seenath Jairam SC • Vice President - Gerry Brooks  
Treasurer - Lydia Mendonça • Honorary Secretary - Joan Byrne

COUNTY OF



JUL 19 2018

**"5"**

**Law Association  
of Trinidad and Tobago**  
established by the  
Legal Profession Act 1986



2<sup>nd</sup> Floor  
95-97 Frederick Street  
Port-of-Spain  
Trinidad, W.I.

Tel: 1-868-625-9350  
Tel: 1-868-225-8715  
Tel: 1-868-225-8716  
Tel: 1-868-225-8717

E-mail:  
admin@lawassociationtt.com  
ttlawassociation@gmail.com

Website:  
[www.lawassociationtt.com](http://www.lawassociationtt.com)

Centre for Arbitration and  
Dispute Resolution – CADR

Tel: 1-868-221-4944

Email:  
arbitration.facility.latt@gmail.com

15 September 2016

Mr. Nayak Ramdahin  
Commissioner, Petroleum & Large Taxpayers Business Unit  
The Board of Inland Revenue  
2<sup>nd</sup> Floor, Eric Williams Finance Building  
Independence Square  
Port of Spain

Dear Mr. Ramdahin

RE: **Law Association of Trinidad and Tobago**  
**BIR #000117945-1; VAT REGISTRATION #327105**

We refer to your recent discussions with Mr. Wade George of Ernst & Young on the settlement of all outstanding tax liabilities of the Law Association of Trinidad and Tobago (LATT) during the current tax amnesty period granted under the Finance (No.2) Act, 2016 (the Tax Amnesty) and as such, we hereby set out hereunder the position as agreed to between yourself and Mr. George.

**Settlement of Tax Liabilities**

In full and final settlement of all outstanding tax liabilities to date, LATT will make the following payments during the Tax Amnesty period:

1. All outstanding Value Added Tax (VAT), Corporation Tax and Green Fund Levy liabilities in respect of the period from the date LATT was registered for tax purposes (i.e. February 2015) to the present.
2. All outstanding liabilities in respect of Corporation Tax and Green Fund Levy for income years 2011 to 2015, inclusive.
3. A payment in the amount of \$200,000 in full and final settlement of any potential pre-registration VAT liabilities of LATT.

In respect of the VAT payment, we have located material which suggests that in 1999 the LATT had registered for VAT. However based on advice received by the then Council of the Association, a position was adopted by the Council that membership subscriptions did not attract VAT because:

- 1) They were held on trust by the Law Association for its members;
- 2) The Law Association had public interest objectives; and
- 3) Subscriptions were not received in exchange for goods or services.



JUL 19 2016

On the basis of this advice, our then President Mr Hudson-Phillips QC made successful representations to the Board of Inland Revenue following on which the Association was permitted to be de-registered from the payment of VAT. Having been de-registered, the VAT issue was not revisited until February 2015.

Having regard to the foregoing, and out of an abundance of caution, we reserve all of our rights in this matter.

We have enclosed for your attention the following:

- A cheque # 0000014 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$1,132,430.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III;
- A cheque # 0000015 drawn on RBC Royal Bank (Trinidad and Tobago) Limited in the sum of TT\$110,009.00 (Appendix I) which we duly request to be applied against the liabilities detailed on Appendix II and III; and
- The Corporation Tax Returns for the years of income 2011-2015 will be submitted on or before September 16, 2016

We trust that the above is to your satisfaction and thank you for your assistance in resolving these matters.

Sincerely,

*DG*

.....  
Dennis Gurley  
Treasurer

*Received*      *Issues discussed.*  
*Ramdas*  
*15/4/16*

*Cheques received*

**The Law Association of Trinidad & Tobago Limited**  
**Summary Sheet**  
**Allocation of Settlement Payment**

**Appendix I**

**Amnesty Payments**

<b>VAT</b>	<b>Amount Paid</b>
Pre-Registration	200,000.00
2015 VAT	555,411.00
2011-2015 CTR/GFL	<u>377,019.00</u>
	1,132,430.00

**Payments Not Covered by Amnesty**

2016 CTR Liability (QTR)	20,480.00
2016 GFL Liability (QTR)	3,440.00
2016 VAT	<u>86,089.00</u>
	<u>110,009.00</u>
	<u>1,242,439.00</u>

The Law Association of Trinidad & Tobago Limited  
VAT Registration Number: 327105  
Allocation of Settlement Payment

Appendix II

VAT Filing Period	VAT Paid as VAT Return Filed	Receipt Number	Revised VAT Liability	Settlement Payment
Pre-Registration VAT	0.00	0.00	200,000.00	200,000.00
201502	(575.00)	Refund no: 572248064	(575.00)	0.00
201504	8,363.00	599983369-0102	65,513.00	57,150.00
201506	42,071.00	R712114176-01	90,991.00	48,920.00
201508	22,588.00	R120864768-01	40,807.00	18,219.00
201510	23,545.00	R1907212288-01	325,612.00	302,067.00
201512	23,298.00	R387145728-01	152,353.00	129,055.00
2015 VAT Settlement				555,411.00
Total Settlement 2015 and Pre-Registration				
201601	7,457.00	R1998020608-01	28,079.00	20,622.00
201602	6,092.00	R2087456768-01	32,406.00	26,314.00
201604	11,495.00	R1008866432-01	30,199.00	18,704.00
201606	10,099.00	R2126983168-01	30,548.00	20,449.00
				86,089.00

**The Law Association of Trinidad & Tobago Limited**  
**Board of Inland Revenue File Number**  
**Allocation of Settlement Payment**

**Appendix III**

<b>Year of Income</b>	<b>Corporation Tax Payable</b>	<b>Green Fund Levy Payable</b>	<b>Total Settlement</b>
2011	79,520.00	3,445.00	
2012	79,185.00	3,571.00	
2013	88,338.00	3,816.00	
2014	71,058.00	3,693.00	
2015	40,960.00	3,433.00	
	<u>359,061.00</u>	<u>17,958.00</u>	377,019.00

**"6"**





MINISTRY OF FINANCE  
INLAND REVENUE DIVISION  
TRINIDAD HOUSE, ST. VINCENT STREET, PORT OF SPAIN TRINIDAD AND TOBAGO  
Web site: <http://www.ird.gov.tt>  
Telephone No. 868-623-1211 Fax 868-627-7967

---

15 March 2017

Mr. Reginald Armour S.C.  
President, Law Association of Trinidad and Tobago  
2<sup>nd</sup> Floor, 95-97 Frederick Street  
Port of Spain

Dear Mr. Armour

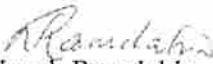
**Subject: Value Added Tax on Subscription Fees**

Further to my meeting with yourself, Mr. Dennis Gurley and Mr. Wade George on 15 September 2016, when representations were made on behalf of your Association regarding the issue of Value Added Tax on subscription fees, I wish to confirm the following:

- (a) In accordance with the provision of the Value Added Tax Act 1989, in particular Section 4 of the said Act, the activities of the Law Association of Trinidad and Tobago are regarded as a business and as such subscription fees paid by members is subject to Value Added Tax.
- (b) As stated previously, we have not been able to find any legal notice, correspondence or other documents to support the claim that any advice or dispensation has been granted for the treatment of subscription fees paid by members of the Law Association of Trinidad and Tobago to be not subjected to Value Added Tax.

Please be guided accordingly.

Yours respectfully

  
Nayak Ramdahin  
Commissioner of Inland Revenue

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-

IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

“T.H.15.”

These are the Notices of Assessment referred to and marked “T.H.15.” in the prefixed affidavit of THERESA HADAD sworn to before me this 17<sup>th</sup> day of July, 2018.

Before me,

**COLIN F JOHNSON**

Commissioner

Of

~~Affidavits~~

Commissioner of Affidavits



Government of the Republic of Trinidad and Tobago  
Ministry of Finance  
NOTICE OF ASSESSMENT

COURT OF

JUL 19 2018

FILED  
Court Office  
Antigua

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Letter ID L1638934592  
Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105

Take notice that the following assessment of Value Added Tax has been duly made upon you by the Board of Inland Revenue for the filing period ending 28 Feb 2015 in accordance with the Value Added Tax Act Chapter 75:06.

Tax Payable/(Refundable)			\$200,000.00
Payments/Credits			(\$200,000.00)
	Amount	Payment / Credit	Balance
Additional Tax	\$200,575.00	(\$200,000.00)	\$575.00
Additional Penalty	\$16,046.00	\$0.00	\$16,046.00
Additional Interest	\$76,322.00	\$0.00	\$76,322.00
Additional Credit	\$0.00	\$0.00	\$0.00
Total Payable			\$575.00

See reverse for information on Objections to this assessment notice.

*Nayak Ramdahn.*

Nayak Ramdahn  
Commissioner, Board of Inland Revenue



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105  
Amount Payable \$92,943.00

Payments by mail should be sent to  
Inland Revenue Division  
Trinidad House  
St. Vincent Street  
Port of Spain or visit any of the Inland Revenue  
Regional Offices.

Amount Paid



12933843201

Cashier's Signature

biL18-v65

000010010272  
ASSM 1436762112 0545

**OBJECTIONS TO ASSESSMENT:** If you dispute this assessment, you may notify the Board of Inland Revenue, in writing, within fifteen (15) days from the date of service of this Notice, stating clearly the precise grounds of your objections [Section 40(1)(a)]. Except with the leave of the Board, an objection under this section is invalid unless any amount required by the assessment to be paid, has been paid to the Board or acceptable security has been given for the payment [Section 40(2)]. If this assessment was made pursuant to the determination by the Board of an objection made by you and you are dissatisfied with the decision you may appeal to the Tax Appeal Board [Section 40(1)(b)].

**PENALTIES AND INTEREST**

- (a) Penalty is charged at the rate of 8% on any Value Added Tax remaining unpaid after the due date.
- (b) Interest is chargeable at the rate of 2% per month or part of a month on any tax remaining unpaid after the due date.



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO

Ministry of Finance and the Economy, Inland Revenue Division

See reverse for instructions

VALUE ADDED TAX RETURN Approved by the Board of Inland Revenue under the Value Added Tax Act Chap. 75:06

Filing Frequency

From

To

BIR No:

VAT Registration No:

Bi-Monthly B

25-FEB-2015

28-FEB-2015

000117945-1

327105

(A)  00

(B)  00

VAT Payable

13  00

VAT Refundable

14  575 00

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD



13663905284

Make Cheques payable to Chairman Board of Inland Revenue.

Late payments are subject to 8% Penalty and Interest of 2% per calendar month or any part thereof.

rnl.033 v20

LAW ASSOCIATION OF TRINIDAD & TOBAGO

95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

GOVERNMENT OF TRINIDAD AND TOBAGO

BOARD OF INLAND REVENUE

MINISTRY OF FINANCE

VAT REFUND STATEMENT

VAT REGISTRATION NO. 327105

REFUNDS BATCH DATE: 20150608 REFUND NO. 572248064

FILE NO. 000117945-1 FILING NO. 201502

VAT REFUND AS ASSESSED	\$575.00
Less: AMOUNT APPLIED TO LIABILITIES	\$0.00
NET REFUND DUE	\$575.00

PAID BY CHEQUE NO. 10205666 DATED: 2015/06/08

Please note that the refund amount may be subject to audit

disputed  
only 16 2015  
CP 2/10  
+ 2205477





GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO  
Ministry of Finance and the Economy, Inland Revenue Division

VALUE ADDED TAX RETURN



Approved by the Board of Inland Revenue under the Value Added Tax Act Chap. 75:06

Filing Frequency: Bi-Monthly B From: 25-FEB-2015 To: 28-FEB-2015 BIR No: 000117945-1 VAT Registration No: 327105

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

☐ Amended Return

☐ Address Change

Return to: Inland Revenue Division, Trinidad House,  
St. Vincent Street, Port of Spain  
or the nearest Regional Office

To Nearest Dollar - Omit Cents

To Nearest Dollar - Omit Cents

3 Total Value of Supplies made this Period (excluding VAT) 348 00

4 Zero-rated and Exempt supplies 00

5 VAT on Commercial Supplies made this period 52 00

6 VAT on Adjustments (Debit/Credit Notes, Bad Debts) 00

7 VAT on Insurance Indemnity Payments 00

Total Output Tax (5+6+7) (A) 52 00

8 Total Commercial Supplies received (excluding VAT) for which tax invoicing requirements have been met 4181 00

9 Zero-rated Supplies included above 00

10 VAT on Commercial Supplies received this period 627 00

11 Total Value of Imports excluding VAT 00

12 VAT on Imports 00

Total Input Tax (10+12) (B) 627 00

Business Activity

RENTALS & MEMBERSHIP SERVICES

Name of person making this declaration

LYDIA MENDONÇA

If (A) exceeds (B) enter VAT Payable

13 00

Telephone Number

625-9350

Email Address

ttlawassociation@gmail.com

If (B) exceeds (A) enter VAT Refundable

14 575 00

I declare that the information given in this return is true and correct.

*[Signature]*

TREASURER

25/5/15

This return & payment due by 25-Mar-2015

Indicate whether Proprietor, Partner, Director, Manager, Accountant, Secretary, Office holder in Club or Association



13663905284

mL033 v20



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO

Ministry of Finance and the Economy, Inland Revenue Division

VALUE ADDED TAX RETURN Approved by the Board of Inland Revenue under the Value Added Tax Act Chap. 75:06

Filing Frequency: Bi-Monthly B From: 25-FEB-2015 To: 28-FEB-2015 BIR No: 000117945-1 VAT Registration No: 327105

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD



See reverse for instructions

(A) 00

(B) 00

VAT Payable

13 00

VAT Refundable

14 575 00

13663905284

Make Cheques payable to Chairman Board of Inland Revenue.

Late payments are subject to 8% Penalty and Interest of 2% per calendar month or any part thereof.

mL033 v20

**Instructions:-**

**Box 3 -** Show the value - exclusive of VAT - of all commercial supplies (zero-rated and standard rated) and exempt supplies made for the period.

**Box 4 -** Show here the total of any zero-rated and exempt supplies included in Box 3.

**Box 5 -** Show here the VAT due on the standard rated commercial supplies you have made for the period.

Total to be shown in Box 5:  $15\% \times (\text{Box 3} + \text{Box 4})$

**Box 6 -** Show here the net VAT adjustments if any in respect of:-

Items that increase output tax. (VAT on credit notes received, debit notes given, bad debts recovered during the period). Items that decreased output tax. (VAT on credit notes given, debit notes received and bad debts written off during the period). Where negative insert (-).

**Box A -** Show here the sum of Box 5 + Box 6 + Box 7.

**Box 7 -** VAT withheld by Insurance Companies, Indemnity Payments. This figure should always be positive.

**Box 8 -** Show the Value exclusive of VAT - of all commercial supplies (zero-rated and standard rated) received for use in making commercial supplies in the business during the period for which you have been given tax invoices.

**Box 9 -** Show here the total of any zero-rated supplies included in Box 8.

**Box 10 -** Show here the VAT charged on commercial supplies made to you during the period. Total to be shown in Box 10 -  $15\% \times (\text{Box 8} + \text{Box 9})$

**Box 11 -** Total value of goods imported.

**Box 12 -** Show here the VAT paid on imported goods.

**Box B -** Show here the sum of Box 10 + Box 12.

**Box 13 -** VAT Payable (A exceeds B). VAT is payable where Box A is greater than Box B

**Box 14 -** VAT Refundable (B exceeds A). VAT is refundable where Box B is greater than Box A.

**ENSURE YOUR VAT RETURN IS SIGNED**

LAW ASSOCIATION OF TRINIDAD AND TOBAGO  
 VALUE ADDED TAX RETURN  
 VAT Registration NO: 327105

Notices of Assessment

	Jan 2016	Feb 2016	Mar/Apr 2016	May/June 2016	Total
Due	28,079	32,406	30,199	30,548	121,232
Paid	7,457	6,092	11,494	10,099	35,142
Difference	<u>20,622</u>	<u>26,315</u>	<u>18,705</u>	<u>20,450</u>	<u>86,091</u>

Paid Sept 15 2016

Penalty for late payment @8% of outstanding amount	1,649.76	2,105.12	1,496.32	1,635.92	6,887.13
Interest @ 2% per month or part thereof	2,887.08	3,683.96	1,870.40	1,226.94	9,668.38
Total due	<u>4,536.84</u>	<u>5,789.08</u>	<u>3,366.72</u>	<u>2,862.86</u>	<u>16,555.51</u>

*Penalty and interest were recomputed  
and agree to the BIR notices*

*Done  
24/4/2018*

*Due to BIR  
\$ 16,555.51*





Government of the Republic of Trinidad and Tobago  
Ministry of Finance  
NOTICE OF ASSESSMENT

COURT OF  
JUL 19 2018

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Letter ID L0430975040  
Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105

Take notice that the following assessment of Value Added Tax has been duly made upon you by the Board of Inland Revenue for the filing period ending 30 Jun 2016 in accordance with the Value Added Tax Act Chapter 75:06.

Tax Payable/(Refundable)			\$30,548.00
Payments/Credits			(\$37,287.00)
	Amount	Payment / Credit	Balance
Additional Tax	\$37,287.00	(\$37,287.00)	\$0.00
Additional Penalty	\$1,635.92	\$0.00	\$1,635.92
Additional Interest	\$1,226.94	\$0.00	\$1,226.94
Additional Credit	(\$6,739.00)	\$6,739.00	\$0.00
Total Payable			\$0.00

See reverse for information on Objections to this assessment notice.

*Nayak Ramdahn.*

Nayak Ramdahn  
Commissioner, Board of Inland Revenue



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105  
Amount Payable \$2,862.86

Payments by mail should be sent to  
Inland Revenue Division  
Trinidad House  
St. Vincent Street  
Port of Spain or visit any of the Inland Revenue  
Regional Offices.

Amount Paid



5887412484

Cashier's Signature

biL18 v65

000010100281  
ASSM 1436762112 0563

**OBJECTIONS TO ASSESSMENT:** If you dispute this assessment, you may notify the Board of Inland Revenue, in writing, within fifteen (15) days from the date of service of this Notice, stating clearly the precise grounds of your objections [Section 40(1)(a)]. Except with the leave of the Board, an objection under this section is invalid unless any amount required by the assessment to be paid, has been paid to the Board or acceptable security has been given for the payment [Section 40(2)]. If this assessment was made pursuant to the determination by the Board of an objection made by you and you are dissatisfied with the decision you may appeal to the Tax Appeal Board [Section 40(1)(b)].

**PENALTIES AND INTEREST**

- (a) Penalty is charged at the rate of 8% on any Value Added Tax remaining unpaid after the due date.
- (b) Interest is chargeable at the rate of 2% per month or part of a month on any tax remaining unpaid after the due date.





Government of the Republic of Trinidad and Tobago  
Ministry of Finance  
NOTICE OF ASSESSMENT



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Letter ID L1773152320  
Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105

Take notice that the following assessment of Value Added Tax has been duly made upon you by the Board of Inland Revenue for the filing period ending 30 Apr 2016 in accordance with the Value Added Tax Act Chapter 75:06.

Tax Payable/(Refundable)			\$30,199.00
Payments/Credits			(\$35,672.00)
	Amount	Payment / Credit	Balance
Additional Tax	\$35,672.00	(\$35,672.00)	\$0.00
Additional Penalty	\$1,496.32	\$0.00	\$1,496.32
Additional Interest	\$1,870.40	\$0.00	\$1,870.40
Additional Credit	(\$5,473.00)	\$5,473.00	\$0.00
Total Payable			\$0.00

See reverse for information on Objections to this assessment notice.

*Nayak Ramdahn.*

Nayak Ramdahn  
Commissioner, Board of Inland Revenue



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105  
Amount Payable \$3,366.72  
Amount Paid

Payments by mail should be sent to  
Inland Revenue Division  
Trinidad House  
St. Vincent Street  
Port of Spain or visit any of the Inland Revenue  
Regional Offices.



11256121603

Cashier's Signature

btL18 v65

000010090280  
ASCM 1436792112 0561

**OBJECTIONS TO ASSESSMENT:** If you dispute this assessment, you may notify the Board of Inland Revenue, in writing, within fifteen (15) days from the date of service of this Notice, stating clearly the precise grounds of your objections [Section 40(1)(a)]. Except with the leave of the Board, an objection under this section is invalid unless any amount required by the assessment to be paid, has been paid to the Board or acceptable security has been given for the payment [Section 40(2)]. If this assessment was made pursuant to the determination by the Board of an objection made by you and you are dissatisfied with the decision you may appeal to the Tax Appeal Board [Section 40(1)(b)].

**PENALTIES AND INTEREST**

- (a) Penalty is charged at the rate of 8% on any Value Added Tax remaining unpaid after the due date.
- (b) Interest is chargeable at the rate of 2% per month or part of a month on any tax remaining unpaid after the due date.



Government of the Republic of Trinidad and Tobago  
Ministry of Finance  
NOTICE OF ASSESSMENT



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Letter ID L0699410496  
Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105

Take notice that the following assessment of Value Added Tax has been duly made upon you by the Board of Inland Revenue for the filing period ending 29 Feb 2016 in accordance with the Value Added Tax Act Chapter 75:06.

Tax Payable/(Refundable)			\$32,406.00
Payments/Credits			(\$34,138.00)
	Amount	Payment / Credit	Balance
Additional Tax	\$34,138.00	(\$34,138.00)	\$0.00
Additional Penalty	\$2,105.12	\$0.00	\$2,105.12
Additional Interest	\$3,683.96	\$0.00	\$3,683.96
Additional Credit	(\$1,732.00)	\$1,732.00	\$0.00
Total Payable			\$0.00

See reverse for information on Objections to this assessment notice.

*Nayak Ramdahn.*

Nayak Ramdahn  
Commissioner, Board of Inland Revenue



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105  
Amount Payable \$5,789.08  
Amount Paid

Payments by mail should be sent to  
Inland Revenue Division  
Trinidad House  
St. Vincent Street  
Port of Spain or visit any of the Inland Revenue  
Regional Offices.



518703360

Cashier's Signature

btl:18.v63

000010060279  
ASSM 1436762112 0559

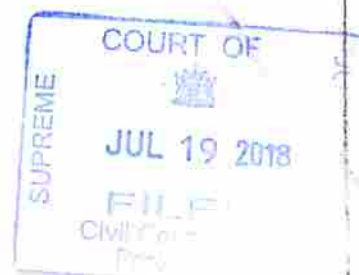
**OBJECTIONS TO ASSESSMENT:** If you dispute this assessment, you may notify the Board of Inland Revenue, in writing, within fifteen (15) days from the date of service of this Notice, stating clearly the precise grounds of your objections [Section 40(1)(a)]. Except with the leave of the Board, an objection under this section is invalid unless any amount required by the assessment to be paid, has been paid to the Board or acceptable security has been given for the payment [Section 40(2)]. If this assessment was made pursuant to the determination by the Board of an objection made by you and you are dissatisfied with the decision you may appeal to the Tax Appeal Board [Section 40(1)(b)].

**PENALTIES AND INTEREST**

- (a) Penalty is charged at the rate of 8% on any Value Added Tax remaining unpaid after the due date.
- (b) Interest is chargeable at the rate of 2% per month or part of a month on any tax remaining unpaid after the due date.



Government of the Republic of Trinidad and Tobago  
Ministry of Finance  
NOTICE OF ASSESSMENT



LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Letter ID L1236281408  
Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105

Take notice that the following assessment of Value Added Tax has been duly made upon you by the Board of Inland Revenue for the filing period ending 31 Jan 2016 in accordance with the Value Added Tax Act Chapter 75:06.

Tax Payable/(Refundable)		\$28,079.00	
Payments/Credits		(\$29,910.00)	
	Amount	Payment / Credit	Balance
Additional Tax	\$29,910.00	(\$29,910.00)	\$0.00
Additional Penalty	\$1,649.76	\$0.00	\$1,649.76
Additional Interest	\$2,887.08	\$0.00	\$2,887.08
Additional Credit	(\$1,831.00)	\$1,831.00	\$0.00
Total Payable			\$0.00

See reverse for information on Objections to this assessment notice.



*Nayak Ramdahn.*

Nayak Ramdahn  
Commissioner, Board of Inland Revenue

LAW ASSOCIATION OF TRINIDAD & TOBAGO  
95-97 FREDERICK STREET  
PORT OF SPAIN  
TRINIDAD

Date 27-Jun-2017  
BIR # 000117945-1  
Account ID 327105  
Amount Payable \$4,536.84  
Amount Paid

Payments by mail should be sent to  
Inland Revenue Division  
Trinidad House  
St. Vincent Street  
Port of Spain or visit any of the Inland Revenue  
Regional Offices.



20986906887

Cashier's Signature

htL18 v65

000010070278  
ASSM 1436752112 0557



**OBJECTIONS TO ASSESSMENT:** If you dispute this assessment, you may notify the Board of Inland Revenue, in writing, within fifteen (15) days from the date of service of this Notice, stating clearly the precise grounds of your objections (Section 40(1)(a)). Except with the leave of the Board, an objection under this section is invalid unless any amount required by the assessment to be paid, has been paid to the Board or acceptable security has been given for the payment (Section 40(2)). If this assessment was made pursuant to the determination by the Board of an objection made by you and you are dissatisfied with the decision you may appeal to the Tax Appeal Board (Section 40(1)(b)).

**PENALTIES AND INTEREST**

(a) Penalty is charged at the rate of 8% on any Value Added Tax remaining unpaid after the due date.

(b) Interest is chargeable at the rate of 2% per month or part of a month on any tax remaining unpaid after the due date.

REPUBLIC OF TRINIDAD AND TOBAGO

IN THE HIGH COURT OF JUSTICE

No. CV 2018-



IN THE MATTER OF  
IN THE MATTER OF THE VALUE ADDED TAX ACT CHAP. 75:06  
IN THE MATTER OF THE LEGAL PROFESSION TAX ACT CHAP. 90:03  
IN THE MATTER OF THE INTERPRETATION OF THE VALUE ADDED TAX  
ACT CHAP. 75:06

BETWEEN

The Law Association of Trinidad and Tobago

Claimant

AND

The Board of Inland Revenue

Defendant

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"T.H.16."

This is the schedule referred to and marked "T.H.16." in the prefixed affidavit of THERESA HADAD sworn to before me this 19<sup>th</sup> day of July, 2018.

Before me,  
**COLIN F JOHNSON**  
Commissioner  
Of  
Affidavits  
-----  
Commissioner of Affidavits

## LAW ASSOCIATION OF TRINIDAD AND TOBAGO

## VAT ANALYSIS - MEMBER SUBSCRIPTIONS

*VAT registration is effective February 25, 2015*

2015	Jan/Feb	Mar/Apr	May/June	July/Aug	Sept/Oct	Nov/Dec	Total
Member subscriptions		408,400.00	365,525.00	130,900.00	2,104,675.00	881,550.00	3,891,050.00
VAT on Member subscriptions	0	61,260.00	54,828.75	19,635.00	315,701.25	132,232.50	583,657.50
Total Output Tax	52.00	73,889.00	103,512.50	47,591.41	342,969.25	158,863.38	726,877.54
Net Output Tax Paid (Output Tax - Input Tax)	(575.20)	65,511.00	90,990.86	40,806.92	325,612.36	129,055.06	651,401.01
% Member Subscriptions/Total Output Tax	0%	83%	53%	41%	92%	83%	80%
% Member Subscriptions/Net Output Tax	0%	94%	60%	48%	97%	H25 102%	90%

