

Claimant: Theresa Hadad: 2nd : T.H. 17-19 :19 .10.18 : 19 .10.18

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

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Email: anilvmaraj@outlook.com

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

Claimant

AND

The Board of Inland Revenue

Defendant

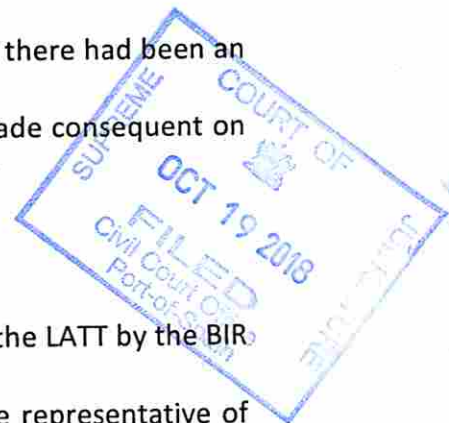
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SUPPLEMENTAL AFFIDAVIT OF THERESA HADAD

I, Theresa Hadad Attorney-at-Law, of No. 19 St. Vincent Street Port of Spain, 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 pursuant to the Order of the Honourable Mr. Justice Boodoosingh dated the 5th October, 2018. I make this affidavit from facts within my own knowledge and from the books and papers of the LATT which are under my control and supplemental to my Affidavit filed on the 19th July, 2018 (hereinafter referred to as my "Principal Affidavit"). The facts deposed to herein are true and correct and within my personal knowledge except where otherwise expressly stated to be on information and belief in which case I verily believe same to be true.
2. At paragraph 42 of my Principal Affidavit I deposed to the fact that the BIR issued Notices of Assessment to the LATT on or around the 19th April 2018 purporting to charge interest and penalty on sums paid by the LATT on the 15th 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 were duly exhibited to my Principal Affidavit as a bundle and marked "T.H.15".
3. On the 26th July, 2018 Relna Vire, the Accountant contracted by the LATT to provide accounting services, and I attended on the BIR to make enquiries in relation to the said Notice of Assessment referred to in the foregoing paragraph.

4. We met with a representative of the BIR Collections Unit and raised queries as to the said Notices of Assessment. We were informed by the representative of BIR that an adjustment had been made on the BIR's system following issuance of the Notices of Assessment for 2012 and that no sums were recorded as owed in respect of same on BIR's system.
5. As regards the Notice of Assessment for the VAT period ending 28th February, 2015 we were informed by the representative of the BIR that the sum was owed and that interest was accruing thereon. We queried how such a sum was owed given that the LATT had only re-registered for VAT in February 2015. We were informed that there had been an audit and that the system recorded that an adjustment had been made consequent on said audit.
6. Neither Relna Vire nor I were aware that there had been an audit of the LATT by the BIR and we expressed our disbelief at the statement made to us by the representative of the BIR. The said representative then showed us her computer screen briefly and I briefly observed a report which was headed "Value Added Tax Audit Report".
7. I indicated to the representative of the BIR that the \$200,000.00 paid to the BIR by the LATT in relation to any pre-VAT registration liability had been paid during the amnesty period and that I did not understand how penalty and interest were charged thereon. The representative of the BIR in turn explained to me that consequent on the alleged audit that the VAT for the period ending 28th February, 2015 had been assessed at a



higher amount than that which had been paid and that in such circumstances the benefit of the amnesty is not available to the taxpayer.

8. Relna Vire and I departed shortly thereafter and I instructed her to attend on the LATT offices and search the accounting records to ascertain whether we had ever received the Value Added Tax Audit Reports from the BIR.
9. On the 27th July, 2018 Relna Vire contacted me on the telephone and by email and confirmed that she had located the several Value Added Tax Audit Reports referred to by the representative of the BIR and that they had been received at the Secretariat of the LATT on the 3rd July, 2017. True copies of the Value Added Tax Audit Reports are now produced and shown to me and are hereto annexed as a bundle and marked "TH 17".
10. Relna Vire informed me, and I verily believe the same to be true, that she had not previously brought the said Value Added Tax Audit Reports to my attention as she had reviewed them at the material times and concluded that they were consistent with adjustments in her worksheet and the submission made by the LATT to BIR under cover of letter dated the 15th September, 2016, a copy of which is exhibited to my Principal Affidavit as part of a bundle marked "TH 9".
11. Relna Vire also informed me that consequent on her review of the Value Added Tax Audit Reports at the material time that she did not detect therefrom that any additional

sum was being claimed and did not therefore consider the Value Added Tax Audit Reports to be noteworthy. She further informed me, and I verily believe the same to be true, that when she received the Notices of Assessment on the 19th April, 2018 that she did not understand them to be connected in anyway to any documentation received prior thereto and that she specifically did not recall the Value Added Tax Audit Reports until our meeting at the BIR on the 26th July, 2018.

12. I requested from Relna Vire a copy of the VAT Return submitted by the LATT for the period ending 28th February, 2015 and she duly provided same to me. A true copy of said VAT Return is now produced and shown to me and is hereto annexed and marked "TH 18".

13. I noted from the said VAT Return for the period ending the 28th February, 2015 that the LATT was entitled to a refund in accordance with its terms. I requested from Relna Vire evidence of the refund received by the LATT for the VAT period ending the 28th February, 2015. Relna Vire duly provided same to me and a true copy of the VAT Refund Statement for the period ending the 28th February, 2015 is now produced shown to me and is hereto annexed and marked "TH 19".

14. The VAT Refund received for the period ending the 28th February, 2015 was in the sum of \$575.00. The BIR appears to have recorded the \$200,000.00 payment made by the LATT in respect of pre-VAT registration liability as output tax for the period ending the 28th February, 2015 and to had added thereto the sum of \$575.00, being the refund paid

15. The Notice of Assessment for the VAT period ending the 28th February, 2015, though dated the 27th June, 2017 was not received by the LATT until on or around the 19th April, 2018.

The Heart

COLIN JOHNSON
Commissioner of Affidavits

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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

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.17."

These are the Value Added Tax Audit Reports referred to and marked **"T.H.17."** in the prefixed affidavit of THERESA HADAD sworn to before me this 19th day of October, 2018.

Before me,

COLIN JOHNSON
Commissioner of Affidavits
Commissioner of Affidavits



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0503654464
Date 21-Jun-2017
BJR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201606 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
30-Jun-2016	Audit Output Increase	\$20,449.00
30-Jun-2016	Audit Input Increase	\$0.00
Total		\$20,449.00

Please retain these documents for your records.

Yours faithfully,

Nayak Randahin

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

www.ird.gov.tt

qtl19

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Summary of Adjustments	
Total Adjustments to Supplies Made explained	\$183,692.00
1. Increase in Commercial Supplies Made	
Total Adjustments to Output explained	\$183,692.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vot Input explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0969812032
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 30-Jun-2016

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$163,592.00	\$414,834.00	\$578,426.00
2a.	Zero Rated Supplies (Include Line 1)	\$0.00	\$0.00	\$0.00
2b.	Exempted Supplies (Include Line 1)	\$0.00	\$280,130.00	\$280,130.00
3.	Vat on Supplies Made (Line 1 - Line 2)	\$20,449.00	\$16,838.00	\$37,287.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$20,449.00	\$16,838.00	\$37,287.00
6.	Total Supplies Received	\$0.00	\$53,912.00	\$53,912.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$0.00	\$0.00
8.	VAT on Supplies Received (Line 6 - Line 7)	\$0.00	\$6,739.00	\$6,739.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$6,739.00	\$6,739.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$20,449.00	\$10,099.00	\$30,548.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See Attached				

Nayak Ramdakin

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
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REPUBLIC OF TRINIDAD AND TOBAGO
BOARD OF INLAND REVENUE
VAT ADMINISTRATION CENTRE

VAT - 321

Page 1

Name: Law Association of Trinidad and Tobago	Reg. No.: 327105
Address: 95-97 Frederick Street	Period No.: 201502 - 201606
Port of Spain Trinidad	

EXPLANATION OF ADJUSTMENTS

Correspondence submitted resulted in the following adjustments for which assessments have been made in accordance with Section 39 of the Value Added Tax Act 1989, Chapter 75:06.

Increased VAT on Commercial Supplies Made:

Vat on Commercial Supplies Made for the periods 201502, 201504, 201506, 201508, 201510, 201512, 201601, 201602, 201604 and 201606 were understated per correspondence submitted. Therefore VAT on Commercial Supplies Made has been increased as follows:

Period	VAT on Commercial Supplies Made per Return Column A	Adjustment- Increased VAT on Commercial Supplies Made Column B	Total Output Tax Add Column A + Column B	Increase in Commercial Supplies Made VAT Inclusive
201502	\$ 52.00	\$ 200,575.00	\$ 200,627.00	\$ 1,337,513.33
201504	\$ 12,629.00	\$ 57,150.00	\$ 69,779.00	\$ 465,193.33
201506	\$ 48,684.00	\$ 48,920.00	\$ 97,604.00	\$ 650,693.33
201508	\$ 27,956.00	\$ 18,219.00	\$ 46,175.00	\$ 307,833.33
201510	\$ 27,268.00	\$ 302,067.00	\$ 329,335.00	\$ 2,195,566.67
201512	\$ 26,631.00	\$ 129,055.00	\$ 155,686.00	\$ 1,037,906.67
201601	\$ 9,288.00	\$ 20,622.00	\$ 29,910.00	\$ 199,400.00
201602	\$ 7,824.00	\$ 26,314.00	\$ 34,138.00	\$ 227,586.67
201604	\$ 16,968.00	\$ 18,704.00	\$ 35,672.00	\$ 237,813.33
201606	\$ 16,838.00	\$ 20,449.00	\$ 37,287.00	\$ 248,580.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1845831744
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201604 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
30-Apr-2016	Audit Output Increase	\$18,704.00
30-Apr-2016	Audit Input Increase	\$0.00
Total		\$18,704.00

Please retain these documents for your records.

Yours faithfully,

Nayak Ramdahir

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0432941120
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 30-Apr-2016

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$149,632.00	\$295,844.00	\$445,476.00
2a.	Zero Rated Supplies (Include Line 1)	\$0.00	\$0.00	\$0.00
2b.	Exempted Supplies (Include Line 1)	\$0.00	\$160,100.00	\$160,100.00
3.	Vat on Supplies Made (Line 1 - Line 2)	\$18,704.00	\$16,968.00	\$35,672.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$18,704.00	\$16,968.00	\$35,672.00
6.	Total Supplies Received	\$0.00	\$53,364.00	\$53,364.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$9,580.00	\$9,580.00
8.	VAT on Supplies Received (Line 6 - Line 7)	\$0.00	\$5,473.00	\$5,473.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$5,473.00	\$5,473.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$18,704.00	\$11,495.00	\$30,199.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See Attached				

Nayak Ramdass

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0916375616
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201602 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
29-Feb-2016	Audit Output Increase	\$26,314.00
29-Feb-2016	Audit Input Increase	\$0.00
Total		\$26,314.00

Please retain these documents for your records.

Yours faithfully,

Nayak Ramdath

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

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Summary of Adjustments	
Total Adjustments to Supplies Made explained	\$149,632.00
1. Increase in Commercial Supplies Made	
Total Adjustments to Output explained	\$149,632.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vet Input explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0772089920
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 29-Feb-2016

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$210,512.00	\$338,955.00	\$549,467.00
2a.	Zero Rated Supplies (Include Line 1)	\$0.00	\$0.00	\$0.00
2b.	Exempted Supplies (Include Line 1)	\$0.00	\$276,363.00	\$276,363.00
3.	Vat on Supplies Made (Line 1 - Line 2)	\$26,314.00	\$7,824.00	\$34,138.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$26,314.00	\$7,824.00	\$34,138.00
6.	Total Supplies Received	\$0.00	\$18,830.00	\$18,830.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$4,974.00	\$4,974.00
8.	VAT on Supplies Received (Line 6 - Line 7)	\$0.00	\$1,732.00	\$1,732.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$1,732.00	\$1,732.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$26,314.00	\$6,092.00	\$32,406.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See Attached				

Nayak Ramdakin.

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
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Summary of Adjustments

Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$210,512.00
Total Adjustments to Output explained	
	\$210,512.00
Total Adjustments of Supplies Received explained	
	\$0.00
Total Adjustments of Val Import explained	
	\$0.00
Total Adjustments to Input explained	
	\$0.00
	\$0.00

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No: 627 9700 Ext 1260

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1453246528
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201601 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
31-Jan-2016	Audit Output Increase	\$20,622.00
31-Jan-2016	Audit Input Increase	\$0.00
Total		\$20,622.00

Please retain these documents for your records.

Yours faithfully,

Nayak Ramdass

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1721681984
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 31-Jan-2016

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$137,480.00	\$255,770.00	\$393,250.00
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$199,850.00	\$199,850.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$20,822.00	\$9,288.00	\$29,910.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$20,822.00	\$9,288.00	\$29,910.00
6.	Total Supplies Received	\$0.00	\$15,823.87	\$15,823.87
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$3,717.00	\$3,717.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$1,831.00	\$1,831.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$1,831.00	\$1,831.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$20,822.00	\$7,457.00	\$28,079.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Randahin.

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.ird.gov.tt

q/L053
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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0369436736
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201512 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
31-Dec-2015	Audit Output Increase	\$129,055.00
31-Dec-2015	Audit Input Increase	\$0.00
Total		\$129,055.00

Please retain these documents for your records.

Yours faithfully,

Nayak Randahin.

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.ird.gov.tt

Summary of Adjustments	
Total Adjustments to Supplies Made explained	\$137,480.00
1. Increase in Commercial Supplies Made	
Total Adjustments to Output explained	\$137,480.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vat Import explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00

Field Audit (FOS), 2nd Etage, Williams Finance Building, Port of Spain.

Telephone No: 627 6700 Ext 1224

Fax No: 627 9700 Ext 1280

www.ica.gov.tt



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0983484480
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 31-Dec-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$860,366.66	\$1,303,990.00	\$2,164,356.66
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$1,126,450.00	\$1,126,450.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$129,055.00	\$26,631.00	\$155,686.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$129,055.00	\$26,631.00	\$155,686.00
6.	Total Supplies Received	\$0.00	\$24,298.00	\$24,298.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$2,078.00	\$2,078.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$3,333.00	\$3,333.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$3,333.00	\$3,333.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$129,055.00	\$23,298.00	\$152,353.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Randahin

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.ird.gov.tt

qtl.053

Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$860,366.66
Total Adjustments to Output explained	\$860,366.66
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vast Import explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1980049472
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201510 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
31-Oct-2015	Audit Output Increase	\$302,067.00
31-Oct-2015	Audit Input Increase	\$0.00
Total		\$302,067.00

Please retain these documents for your records.

Yours faithfully,

Nayak Randahin.

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Floor Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1280

www.ird.gov.tt

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1775118400
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 31-Oct-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$2,013,780.00	\$2,847,881.87	\$4,861,341.87
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$2,465,775.00	\$2,465,775.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$302,067.00	\$27,288.00	\$329,335.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$302,067.00	\$27,288.00	\$329,335.00
6.	Total Supplies Received	\$0.00	\$28,882.00	\$28,882.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$4,042.00	\$4,042.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$3,723.00	\$3,723.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$3,723.00	\$3,723.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$302,067.00	\$23,545.00	\$329,612.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Ramdakin.

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1280
www.trd.gov.tt

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Government of the Republic of Trinidad and Tobago

Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1847412800
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201508 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
31-Aug-2015	Audit Output Increase	\$18,219.00
31-Aug-2015	Audit Input Increase	\$0.00
Total		\$18,219.00

Please retain these documents for your records.

Yours faithfully,

Nayak Randahin.

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

www.ird.gov.tt

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Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$2,013,780.00
Total Adjustments to Output explained	\$2,013,780.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Val Import explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1184811072
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 31-Aug-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$121,460.00	\$448,173.33	\$569,633.33
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$261,800.00	\$261,800.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$18,219.00	\$27,956.00	\$46,175.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$18,219.00	\$27,956.00	\$46,175.00
6.	Total Supplies Received	\$0.00	\$37,461.67	\$37,461.67
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$1,675.00	\$1,675.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$5,368.00	\$5,368.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$5,368.00	\$5,368.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$18,219.00	\$22,588.00	\$40,807.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Ramdahir.

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.ird.gov.tt

qtl053

Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$121,460.00
Total Adjustments to Output explained	\$121,460.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vari Import explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00

Field Audit (FOS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1047906368
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201506 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
30-Jun-2015	Audit Output Increase	\$48,920.00
30-Jun-2015	Audit Input Increase	\$0.00
Total		\$48,920.00

Please retain these documents for your records.

Yours faithfully,

Nayak Randahin

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.lrd.gov.tt



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0773670976
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 30-Jun-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$326,133.33	\$755,785.00	\$1,081,918.33
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$431,225.00	\$431,225.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$48,920.00	\$48,684.00	\$97,604.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$48,920.00	\$48,684.00	\$97,604.00
6.	Total Supplies Received	\$0.00	\$45,988.67	\$45,988.67
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$1,902.00	\$1,902.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$6,613.00	\$6,613.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$6,613.00	\$6,613.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$48,920.00	\$42,071.00	\$80,991.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Randahin.

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.lrd.gov.tt

qtl053



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0242600000
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201504 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
30-Apr-2015	Audit Output Increase	\$57,150.00
30-Apr-2015	Audit Input Increase	\$0.00
Total		\$57,150.00

Please retain these documents for your records.

Yours faithfully,

Nayak Ramdass

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.
Telephone No.: 627 9700 Ext 1224
Fax No.: 627 9700 Ext 1260
www.ird.gov.tt

Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$326,133.33
Total Adjustments to Output explained	\$326,133.33
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vat Input explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1981630528
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 30-Apr-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$381,000.00	\$550,493.33	\$931,493.33
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$466,300.00	\$466,300.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$57,150.00	\$12,629.00	\$69,779.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$57,150.00	\$12,629.00	\$69,779.00
6.	Total Supplies Received	\$0.00	\$33,333.00	\$33,333.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$4,893.00	\$4,893.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$4,266.00	\$4,266.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$4,266.00	\$4,266.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$57,150.00	\$8,363.00	\$65,513.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				



Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

www.ird.gov.tt

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Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$381,000.00
Total Adjustments to Output explained	\$381,000.00
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vat Import explained	\$0.00
Total Adjustments to Input explained	\$0.00
	\$0.00



Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L0376817728
Date 21-Jun-2017
BIR # 000117945-1
Account ID 327105

Dear Sir/Madam,

VAT Account No. 327105

The attached Audit Report shows and explains the adjustments to your VAT for the Period(s) Ending 201502 and is for information only.

In the event that there is additional tax to pay and you wish to minimize interest charges you are advised to make early payment to the Board of Inland Revenue.

Period	Adjustment Type	Amount
28-Feb-2015	Audit Output Increase	\$200,575.00
28-Feb-2015	Audit Input Increase	\$0.00
Total		\$200,575.00

Please retain these documents for your records.

Yours faithfully,

Nayak Ramdath

Commissioner
Board of Inland Revenue



Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

www.ird.gov.tt

qIL19

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Government of the Republic of Trinidad and Tobago
Ministry of Finance
Inland Revenue Division
Audit Section

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

Letter ID L1718995008
Date 21-Jun-2017
BIR # 000117945-1

VALUE ADDED TAX AUDIT REPORT

Filing Period Ending 28-Feb-2015

	Adjustments Section	Adjustments	Return	Adjusted Fig
1.	Total Supplies Made	\$1,337,166.66	\$346.67	\$1,337,513.33
2.	Zero-rated/Exempt Supplies (Include Line 1)	\$0.00	\$0.00	\$0.00
3.	Vat on Supplies Made (15% of Line 1 - Line 2)	\$200,575.00	\$52.00	\$200,627.00
4.	Tax Adjustments (Output)	\$0.00	\$0.00	\$0.00
5.	Output Tax (Line 3 + Line 4)	\$200,575.00	\$52.00	\$200,627.00
6.	Total Supplies Received	\$0.00	\$4,180.00	\$4,180.00
7.	Zero-rated Supplies (Included at Line 6)	\$0.00	\$0.00	\$0.00
8.	VAT on Supplies Received (15% of Line 6 - Line 7)	\$0.00	\$627.00	\$627.00
9.	Vat on Imports	\$0.00	\$0.00	\$0.00
10.	Tax Adjustments (Input)	\$0.00	\$0.00	\$0.00
11.	Total Tax Adjustments (Line 9 + Line 10)	\$0.00	\$0.00	\$0.00
12.	Input Tax (Line 8 + Line 11)	\$0.00	\$627.00	\$627.00
13.	Tax Payable/Refundable (Line 5 - Line 12)	\$200,575.00	(\$575.00)	\$200,000.00
14.	Penal Tax [Section 39 (4)]	\$0.00		
Explanation of Adjustments				
See attached				

Nayak Randhira

Commissioner
Board of Inland Revenue

Field Audit (POS), 2nd Fl Eric Williams Finance Building, Port of Spain.

Telephone No.: 627 9700 Ext 1224

Fax No.: 627 9700 Ext 1260

www.ird.gov.tt

qtl053

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Summary of Adjustments	
Total Adjustments to Supplies Made explained	
1. Increase in Commercial Supplies Made	\$1,337,166.66
Total Adjustments to Output explained	\$1,337,166.66
Total Adjustments of Supplies Received explained	\$0.00
Total Adjustments of Vat Import explained	\$0.00
Total Adjustments to Input explained	\$0.00



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

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

"T.H.18."

This is the VAT Return referred to and marked **"T.H.18."** in the prefixed affidavit of THERESA HADAD sworn to before me this 19th day of October, 2018.

Before me,

COLIN JOHNSON
Commissioner of Affidavits





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:

From:

To:

BIR No:

VAT Registration No:

Bi-Monthly B

25-FEB-2015

28-FEB-2015

000117945-1

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

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

To Nearest Dollar - Omit Cents

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 & MEMBER-SHIP 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

Your Title

Date

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

TREASURER

25/5/15

This return & payment due by 25-Mar-2015



13663905284



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

From

To

BIR No:

VAT Registration No:

Bi-Monthly B

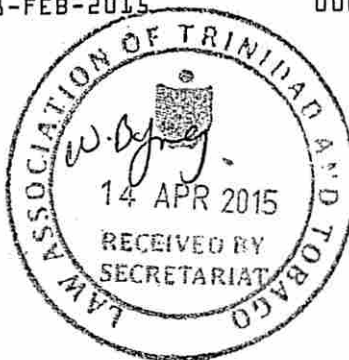
25-FEB-2015

28-FEB-2015

000117945-1

327105

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



(A) 00

(B) 00

VAT Payable

13 00

VAT Refundable

14 575 00

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

Claimant

AND

The Board of Inland Revenue

Defendant

---oOo---

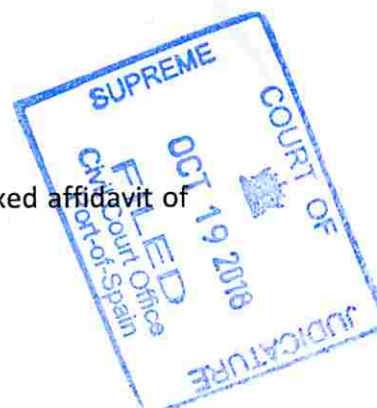
"T.H.19."

This is the VAT Refund Statement referred to and marked **"T.H.19."** in the prefixed affidavit of THERESA HADAD sworn to before me this 19th day of October, 2018.

Before me,

Commissioner of Affidavits

COLIN JOHNSON
Commissioner of Affidavits



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

*deposited
July 10 2015
at 2/10
#572248064*

