



THE PARLIAMENT OF
TRINIDAD AND TOBAGO

BILL ESSENTIALS

Date introduced: 7 December, 2018

House: House of Representatives

Minister: Minister of Finance

HOR Bill No: 23 of 2018

Links: The links to the Bill, and its progress can be found on the Bill's home page through the Parliament's website, www.ttparliament.org

BILL ESSENTIALS

BILL ESSENTIALS NO. 3, 2018–19

11 DECEMBER, 2018

The Finance Bill, 2018

Table of Contents

BACKGROUND	2
KEY FEATURES OF THE BILL	2
Retiring Allowances (Legislative Service) Act Chap. 2:03	2
Interpretation Act Chap. 3:01	2
Administration of Justice (DNA) Act Chap. 5:34	3
Judges Salaries and Pensions Act Chap. 6:02	3
State Liability and Proceedings Act Chap. 8:02	3
Prison Service Act Chap. 13:02	3
Child Rehabilitation Centre/Young Offenders Detention Act Chap. 13:05	4
Retiring Allowances (Diplomatic Service) Act Chap. 17:04	4
Registration of Clubs Act Chap. 21:01	4
National Lotteries Act Chap. 21:04	4
Pensions Act Chap. 23:52	5
Widows' and Orphans' Pensions Act Chap. 23:54	5
Municipal Corporations Act Chap. 25:04	5
Municipal Corporations (Pensions) Act Chap. 25:05	5
Litter Act Chap. 30:52	6
Public Assistance Act Chap. 32:03	6
Friendly Societies Act Chap. 32:50	6
Fire Service Act Chap. 21:01	6
Teachers' Pension Act Chap. 39:02	6
Assisted Secondary School Teachers' Pension Act Chap. 39:03	7
Children Act Chap. 46:01	7
Agricultural Fires Act Chap. 63:02	7
Conservation of Wildlife Act Chap. 67:01	7
Income Tax Act Chap. 75:01	7
Stamp Duty Act Chap. 76:01	8
Financial Institutions Act Chap. 79:09	8
Insurance Act No. 4 of 2018	8
Criminal Division and District Criminal and Traffic Courts Act No. 12 of 2018	8
Electronic Payments Into and Out of Court Act No. 14 of 2018	9
Miscellaneous Provisions (Supreme Court of Judicature and Children) Act No. 15 of 2018	9
REFERENCES	9

BACKGROUND

1. **The Finance Bill, 2018¹** (hereinafter referred to as “**the Bill**”) aims to provide for the variation of certain duties and taxes and to introduce provisions of a fiscal nature and for related matters. This Bill also seeks to amend several pieces of existing legislation.
2. The Bill was introduced in the House of Representatives by the Minister of Finance on December 7, 2018.
3. The Bill contains a commencement clause (**Clause 33**), which provides for the Bill to come into effect on **1st January, 2019**.

KEY FEATURES OF THE BILL

Retiring Allowances (Legislative Service) Act Chap. 2:03

4. **Clause 3** would amend the **Retiring Allowances (Legislative Service) Act, Chap. 2:03²** to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.
5. The **Retiring Allowances (Legislative Service) Act** provides retiring allowances, on a contributory basis, to persons who have served as members of the House of Representatives, or in certain parliamentary offices to provide allowances for the widows and children of such persons.

Interpretation Act Chap. 3:01

6. **Clause 3** of the Bill introduces a definition of “*collecting officer*” in relation to attachment of earnings and maintenance orders³.

¹ <http://www.ttparliament.org/publications.php?mid=28&id=821>

² http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/2.03.pdf

³ Attachment of Earnings (Maintenance) Act, Chap. 45:52
http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/45.52.pdf

Administration of Justice (DNA) Act Chap. 5:34

7. **Clause 5** of the Bill proposes to amend the **Administration of Justice (Deoxyribonucleic Acid) Act Chap. 5:34** by deleting the existing term '*Juvenile Residential Facility*' and replacing it with the term '*Community Residence*' in **Sections 4, 13 (2) (d) and 14 (6) (d)**.

Judges Salaries and Pensions Act Chap. 6:02

8. **Clause 6** would amend the **Judges Salaries and Pensions Act Chap. 6:02⁴** to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.
9. The **Judges Salaries and Pensions Act** provides for the salaries, pensions and other conditions of service of Judges of the Supreme Court of Judicature.

State Liability and Proceedings Act Chap. 8:02

10. **Clause 7** of the Bill proposes to amend **Section 27 (1)** of the **State Liability and Proceedings Act Chap. 8:02** by deleting the existing word '*twenty-one days*' and replacing it with the words '*one hundred and twenty days*'. This amendment extends the time period in civil proceedings, by or against the State, where an Order is made in favour of any person against the State, to provide the proper officer of the court upon the application for the issuance of a certificate in prescribed form, containing the particulars of the Order.

Prison Service Act Chap. 13:02

11. **Clause 8** would amend the Fifth Schedule of the **Prison Service Act Chap. 13:02** to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.

⁴ http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/6.02.pdf

Child Rehabilitation Centre/Young Offenders Detention Act Chap. 13:05

12. **Clause 9** of the Bill proposes to amend **Sections 2 and 4** of the **Child Rehabilitation Centre Act Chap. 13:05** which would mandate the Commissioner to notify the resident, alleged perpetrator and person who made an allegation of findings.

Retiring Allowances (Diplomatic Service) Act Chap. 17:04

13. **Clause 10** would amend the **Retiring Allowances (Diplomatic Service) Act Chap. 17:04**⁵ to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.
14. The **Retiring Allowances (Diplomatic Service) Act** provides for retiring allowances on a contributory basis to persons who have served as Ambassadors, High Commissioners and as Principal Representatives of Trinidad and Tobago, to provide allowances for the widow and children of such persons.

Registration of Clubs Act Chap. 21:01

15. **Clause 11** of the Bill proposes to amend the **Registration of Clubs Act Chap. 21:01**⁶ by deleting the existing words 'fifteen per cent' and replacing it with the words 'twenty per cent' in **Section 23(8)(b)**.
16. Therefore, where a members' club fails to remit the gaming tax to the Board of Inland Revenue within the times specified in the Act, the Secretary shall now be liable to pay together with the tax payable, interest at the rate of twenty per cent (20%) per annum on the tax.

National Lotteries Act Chap. 21:04

17. **Clause 12** of the Bill proposes to amend **Section 9** of the **National Lotteries Act Chap. 21:04**⁷ to allow the Board to facilitate the payment of monies to a public body by electronic or other means.

⁵ http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/17.04.pdf

⁶ http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/21.01.pdf

⁷ http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/21.04.pdf

Pensions Act Chap. 23:52

18. **Clause 13** would amend the **Pensions Act Chap. 23:52**⁸ to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.
19. The **Pensions Act** regulates pensions, gratuities and other allowances to be granted in respect of the public service of Officers in Trinidad and Tobago.

Widows' and Orphans' Pensions Act Chap. 23:54

20. **Clause 14** would amend the **Widows' and Orphans' Pensions Act Chap. 23:54**⁹ to allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month for an interim period where administrative or other requirements are pending upon retirement.
21. The **Widows' and Orphans' Pensions Act** regulates pensions to widows and children of deceased Public Officers.

Municipal Corporations Act Chap. 25:04

22. **Clause 15** of the Bill proposes to amend **Sections 110** and **112** of the **Municipal Corporations Act Chap. 25:04**¹⁰ to allow a Council to deposit and withdraw from the Mayor's fund such monies, fees and charges collected by the Regional Corporation as authorized by the Minister of Finance. It also allows for the surplus Corporation Fund to be used for the improvement of the municipality and for the service and benefit of the burgesses with consent of the Minister.

Municipal Corporations (Pensions) Act Chap. 25:05

23. **Clause 16** of the Bill proposes to amend the **Municipal Corporations (Pensions) Act Chap. 25:05** by inserting a new section after the existing **Section 17** which would allow a person to be paid the minimum pension of three thousand five hundred dollars

⁸ http://rgd.legalaffairs.gov.tt/laws2/alphabetical_list/lawspdfs/23.52.pdf

⁹ http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/23.54.pdf

¹⁰ https://rgd.legalaffairs.gov.tt/laws2/Alphabetical_List/lawspdfs/25.04.pdf

(\$3,500.00) per month, for an interim period where administrative or other requirements are pending upon retirement.

Litter Act Chap. 30:52

24. **Clause 17** of the Bill proposes to amend **Sections 3(6), 3A(2), 4, 6(4) and 9(2)** of the **Litter Act Chap. 30:52**¹¹ thereby increasing the existing fines for littering by one hundred per cent (100%).

Public Assistance Act Chap. 32:03

25. **Clause 18** of the Bill proposes to amend **Section 11A(3)** of the **Public Assistance Act Chap. 32:03** thereby increasing the existing disability assistance grant from one thousand eight hundred dollars (\$1,800.00) to two thousand dollars (\$2,000.00).

Friendly Societies Act Chap. 32:50

26. **Clause 19** of the Bill proposes to amend the **Friendly Societies Act Chap. 32:50**¹² by deleting the existing words 'in the public service' in **Section 3(1)** thereby removing the requirement for the Registrar of the Friendly Societies to be a member of the public service.

Fire Service Act Chap. 21:01

27. **Clause 20** of the Bill proposes to amend the Fifth Schedule of the **Fire Service Act Chap 35:50** which would allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month, for an interim period where administrative or other requirements are pending upon retirement.

Teachers' Pension Act Chap. 39:02

28. **Clause 21** of the Bill proposes to amend the **Teachers' Pension Act Chap. 39:02** which would allow a person to be paid the minimum pension of three thousand five

¹¹ http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/30.52.pdf

¹² http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/32.50.pdf

hundred dollars (\$3,500.00) per month, for an interim period where administrative or other requirements are pending upon retirement.

Assisted Secondary School Teachers' Pension Act Chap. 39:03

29. **Clause 22 of the Bill proposes to amend The Assisted Secondary School Teachers' Pension Act Chap. 39:02** which would allow a person to be paid the minimum pension of three thousand five hundred dollars (\$3,500.00) per month, for an interim period where administrative or other requirements are pending upon retirement.

Children Act Chap. 46:01

30. **Clause 23 of the Bill seeks to amend Sections 4, 5, 6, 7, 8, 9, 11, 13, 14, 15, 16, 19, 21, 23, 24, 25, 29, 35, 36, 37, 40, 41, 43, 47, 110 and 114 of the Act** by increasing the fines of offences committed against children by one hundred percent (100%).

Agricultural Fires Act Chap. 63:02

31. **Clause 24 of the Bill seeks to amend Sections 33 (2) of the Agricultural Fires Act Chap 63:02¹³** by increasing the penalty fine under the Act from one thousand five hundred dollars (\$1,500.00) to twenty thousand dollars (\$20,000.00).

Conservation of Wildlife Act Chap. 67:01

32. **Clause 25 of the Bill seeks to amend Sections 4, 5, 6, 7, 13, 15, 17, 18, 22 and 24 of the Act** by increasing the penalties for various hunting related offences committed under the Act.

Income Tax Act Chap. 75:01

33. **Clause 26 of the Bill seeks to amend Sections 5A (2) (c), 98 (2) (b) and 119 of the Act** by increasing the fines and penalties found in these sections. Additionally, it would amend section **5(6)(a)** to increase the exemption from tax on severance pay from three hundred thousand dollars (\$300,000.00) to five hundred thousand dollars (\$500,000.00).

¹³ http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/63.02.pdf

34. It would also amend section **10(9)** to increase the allowance for tertiary education expenses from sixty thousand dollars (\$60,000.00) to seventy-two thousand dollars (\$72,000.00).

Stamp Duty Act Chap. 76:01

35. **Clause 27** of the Bill seeks to amend the **First Schedule** of the Act by inserting new exemptions from stamp duty for first time home owners not exceeding one million five hundred thousand dollars (\$1,500,000.00).

Financial Institutions Act Chap. 79:09

36. **Clause 28** of the Bill seeks to amend Sections **39, 41, 42, 43, 44, 73, 67, 79, 156, 157, 167, 170, 171, 172, 177, 178, 182, 196, 198, 210, 211** and **213** to improve the operation of the Act. Additionally, **Clause 28** seeks to amend the **Fourth Schedule** of the Act by inserting the appropriate sequence and columns.

Insurance Act No. 4 of 2018

37. **Clause 29** of the Bill seeks to amend **Section 89 (1)** of the Act by deleting the words “An insurer” and substituting the words “Subject to subsection (1A), an insurer” and by further inserting after subsection (1) the new **subsection 1A** dealing with circumstances under which The Inspector may grant approval to an insurer.
38. Additionally, **Clause 29** of the Bill seeks to amend **Section 90 (1) (b)** of the Act by inserting after the words “section 89(1)” the words “and (1A)” and **Section 90 (2)** by inserting after the words “section 89(1)” the words “, (1A)”. Further, the **Clause 29** of the Bill seeks to amend **Schedule 6** of the Act by inserting the appropriate sequence and columns.

Criminal Division and District Criminal and Traffic Courts Act No. 12 of 2018

39. **Clause 30** of the Bill seeks to amend **Section 3 (2)** of the Act in **paragraph (f)** by deleting the words “; or” after the word “Court” and substituting the words “or a Magistracy Registrar and Clerk of the Court; or”. Additionally, **Clause 30** of the Bill seeks to amend **paragraph (g)** of the same section by deleting all the words after the words “to a” and substituting the words “Senior Magistracy and Clerk of the Court or Magistracy Registrar and Clerk of the Court.”.

Electronic Payments Into and Out of Court Act No. 14 of 2018

40. **Clause 31** of the Bill proposes to amend **Section 14** of the **Electronic Payments into and out of Court Act No. 14 of 2018** to allow for an additional range of fees to be collected by the Judiciary.

Miscellaneous Provisions (Supreme Court of Judicature and Children) Act No. 15 of 2018

41. **Clause 32** of the Bill proposes to repeal the existing **Section 9A** of the **Miscellaneous Provisions (Supreme Court of Judicature and Children) Act No. 15 of 2018**.

REFERENCES

KEY LEGISLATION

- **Retiring Allowances (Legislative Service) Act – Chap. 2:03**
http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/2.03.pdf
- **Interpretation Act – Chap. 3:01**
http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/3.01.pdf
- **Summary Courts Act – Chap. 4:20**
http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/4.20.pdf
- **Administration of Justice (Deoxyribonucleic Acid) Act – Chap. 5:34**
http://rgd.legalaffairs.gov.tt/Laws2/Alphabetical_List/lawspdfs/5.34.pdf
- **Judges Salaries and Pensions Act – Chap. 6:02**
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- **State Liability and Proceedings Act – Chap. 8:02**
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- **Prison Service Act – Chap. 13:02**
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- **Child Rehabilitation Centre Act/Young Offenders Detention Act – Chap. 13:05**
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- **Financial Institutions Act – Chap. 79:09**
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- **Insurance Act - Act No. 4 of 2018**
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- **Criminal Division and District Criminal and Traffic Courts Act – Act No. 12 of 2018**
<http://www.ttparliament.org/legislations/a2018-12g.pdf>
- **Electronic Payments into and out of Court Act – Act No. 14 of 2018**
<http://www.ttparliament.org/legislations/a2018-14g.pdf>
- **Miscellaneous Provisions (Supreme Court of Judicature and Children) Act – Act No. 15 of 2018**
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December 12, 2018

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