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**REMARKS BY THE HONOURABLE ATTORNEY GENERAL AT
THE HANDING OVER CEREMONY TO THE TAX APPEAL BOARD
13 JULY 2010**

Salutations:

The Honourable Chief Justice
The Honourable Judges of the CCJ
Chairman of the Tax Appeal Board
President of the Law Association
Honourable Members of the Tax Appeal Board
Members of the Ministry of the Attorney General
other distinguished ladies and gentlemen.

It is indeed an honour this morning to address you briefly on the occasion of this handing over ceremony of these Chambers by my Ministry to the Tax Appeal Board. I am happy to join with members of the Tax Appeal Board and distinguished colleagues on this special occasion. I hope that this will not be an occasion that will be repeated in the future and that the Tax Appeal Board will bring an end to its nomadic life in these Chambers here at the A. A. Laquis Building.

It was rather unfortunate that the Board was unable to find a permanent accommodation over the last few years, having to migrate from the Hall of Justice to the AS Bryden Building on Independence Square, then to the Sterling Motors Building on Sackville Street. It has never been the case in this country that a superior court, which has contributed so much to the life of the law and the economic relations in this country, has been forced to lead such a nomadic life. But, today, perhaps marks an end to that regrettable chapter in the history of the Tax Appeal Board.

Like many other rented accommodation for Government agencies, the Ministry of the Attorney General ensured that these Chambers were equipped with modern infrastructure and facilities, such as elevator, handicap access and the fire detection and suppression systems. In fact, the Ministry of the Attorney General, in consultation with the Board, developed the design brief and then engaged the services of MTS to implement the outfitting works to prepare the first and second floors of this building to suit the requirements of the Board. The outfitting works entailed partitioning to create the offices and courtroom, adjustment of the building services to suit the floor layouts, the procurement and installation of furniture, and the installation of electronic security devices to control access to the floors.

I am pleased to note that the design concept for this floor project, which transformed about 16,000 square feet of open space into comfortable working spaces for the staff and clients of the Tax Appeal Board, has met with the approval of the Board. Furthermore, I am advised that this new accommodation provides the necessary infrastructure which can facilitate

the use of modern electrical and electronic systems, such as electronic presentation by Attorneys in the court, electronic projection of the court proceedings, and electronic court recording systems.

I am informed that this project was undertaken with full consultation with the Tax Appeal Board. I am also informed that the total project cost was \$5,405,977.00 inclusive of VAT and MTS fees and the work was carried out in ten (10) months. Hence value for money was obtained on this project.

I am also informed that the Board is in the process of procuring office equipment, including the computers and the court-room devices and signage for offices and other areas, which will best suit their needs.

Since its inception in 1966 and over the years, the Tax Appeal Board has, as a complement to our judicial system, always strived to serve the national interest and to do so, within its specific jurisdiction, fearlessly and impartially. There is no doubt that the Tax Appeal Board has greatly contributed to the development of an economic environment in which employees and employers and other interest groups are guided by a great sense of the public interest and the legitimate claims of all parties.

After 44 years, tax matters in this country are well-settled on a proper foundation in law and jurisprudence. Notwithstanding the early difficult years, the Tax Appeal Board has navigated well over the decades and has established itself as a natural part of our legal landscape. I am sure that this has been possible because of, among other things, proper leadership and dedicated members of the Tax Appeal Board. The fact that this local

court has functioned so well during its early and difficult circumstances is a tribute to all its members and staff, past and present.

I am aware that over the years the various members of the court have demonstrated a keen sense of justice and have always applied the law without fear or favour. The main principles of the court– fairness, social justice, equity, good conscience, and good tax practices – has always fervently been applied by members. It is therefore not surprising that today the court is accepted as a dynamic legal institution which commands the respect and recognition as an instrument of social justice.

The court continues to be a major instrument in protecting the national economy because its decisions apply to both the parties in a dispute before it and to the country as a whole. You, the Members, have greatly contributed to upholding the integrity and credibility of this court, in such an important yet contentious matter as taxation. The court has been a great contributor to the stable tax and economic climate we have enjoyed over the years.

I wish to take this opportunity to indicate that the Ministry of the Attorney General is taking steps to ensure that modern Magistrates' Court facilities are provided in Arima and Sangre Grande. In this regard, the Ministry is currently collaborating with the Judiciary and other key agencies, such as the Commissioner of State Lands and the Ministry of Public Administration, to identify suitable sites in Arima and Sangre Grande for constructing the new facilities.

The Ministry is also working assiduously to establish a South Office and a Tobago Office of the Ministry of the Attorney General in order to provide our citizens with greater access to critical legal and administrative services.

Before I close, I wish to express the view that the time has come for the Tax Appeal Board to ensure that its written judgements are readily available on line. In today's world of information communication technology, I am sure that such a challenge is not unattainable. I look forward therefore to the day, not in the distant future but soon, when I can easily access the judgements of all the courts. I am very certain that practitioners before the court, law students and the general public would welcome such a development.

In closing, I would like to thank all the members of the Board for their sterling contribution to the law and dedicated service to their country. I also take this opportunity to wish the court and members well in the future, and hope that you find these Chambers well-suited to the needs of staff, members and the court. I look forward to the continued cordial relationship between the Board and the Ministry of the Attorney General. Thank you.

MINISTRY OF THE ATTORNEY GENERAL