

DESA

REPUBLIC OF TRINIDAD AND TOBAGO - ADMINISTRATIVE ARRANGEMENTS FOR AN 12 DEC 1972 -
OTAS EXPERT - TAX LAWYER 29 APR 1977

[1 STRICTLY CONFIDENTIAL]

COLWL MAR 2015

PLEASE RETAIN
ORIGINAL ORDER

UN ARCHIVES

SERIES S-1906
BOX 83
FILE 4
ACC. TE 432/21

ORIGINAL DIRECT

RECORDS CONTROL

MAY 4 1977

Ms. Rosemary Henrahan, Senior Administrative Officer
for Technical Cooperation Finance Matters, DAFO

Jan H. van Heerden, Officer-in-Charge
The Americas Branch, OTC

A. Kokhan, Programme Management Officer
Central America, Caribbean and Regional Projects Section,

29 April 1977

TE 323/1 BARB
TE 322/1 BARB (160-1)
TE 323/1 BARB (160-2)
TE 322/1 GUY (160-3)
EC 132/226 TETO
(11249)

TE 432/21 TRTO
AB/OTC
(9)

TE 323/1 TRTO

Completed Projects

Please be advised that the following projects have been completed operationally and financially:

- 1) BAR/73/004 - Training Data Processing
- 2) BAR/74/001 - Land Valuation
- 3) BAR/74/002 - Tax Administration Modernization Programme
- 4) GUY/74/007 - Public Finance Adviser
- 5) TRI/72/009 - Tax Lawyer (OPAS)
- 6) TRI/75/002 - Fellowship in Human Rights

If it is in conformity with your records, we would appreciate it if you could take appropriate action resulting in closing the above-mentioned projects.

ORIGINAL DIRECT

COPIES CONTROL

A. Kolkhan/rdm
cc: Mr. Zezulin DEC 1976
Ms. van Rynbach
Cleared in draft: Mr. Zezulin

file
x-ref
• TE 432/21 TRTO (7)
• TE 322/1 TRTO (52-1)
• TE 432/21 TRTO (6)
• EC 132/226 TRTO (5)
• TE 322/1 TRTO (110-2)
x-ref
• TE 432/21 ~~TE 322/1 TRTO~~ (9)
• TE 311/1 TRTO
• TE 311/1 NAM

3 December 1976

Dear Miss Granger,

Subject: Project Revision Forms for the UN-Executed Projects

With reference to your letter of 12 November 1976 concerning the above-mentioned subject, please find attached in three copies Project Revision Forms duly signed by Mrs. Korn for the following projects:

- TRI/68/003/1/01/01 (10-1)
- TRI/71/509/1/01/01
- TRI/72/006/D/01/01
- TRI/72/009/D/01/01
- TRI/72/011/C/01/01
- TRI/74/006/D/01/01
- TRI/75/002/B/01/01
- NAN/74/003/B/01/01

In some Project Revision Forms we have made some minor changes to reflect actual expenditure for 1975 and 1976 and the new system of budgeting and charging expert and fellowship costs for 1977.

In the project TRI/68/003 the estimated cost for the six months fellowship of Mr. Subran in 1977 is US\$7,260. (US\$1,210. x 6.).

In the project TRI/71/509 we corrected budget line 11-99 against 1975 to reflect actual expenditure in the amount of US\$123,850. (not US\$126,350. as it was in your revision), and total travel cost of US\$1,875. (not US\$825. as it was in your revision); the estimated cost for fellowships in 1977 is US\$9,100.

A new project revision should be issued for project TRI/72/003 to show an IPF reduction by the amount of the Government's contribution and to include a miscellaneous component in the amount of US\$360. in 1975; US\$352. in 1976; total US\$712.

In project TRI/72/011 we corrected: a) budget line 11-99 against 1975 to reflect actual expenditure in the amount of US\$15,800.; and, b) line 59 - actual miscellaneous expenditure in 1975 in the amount of US\$375. (and not US\$275. as it was in your revision).

/....

Miss Jacqueline Granger
UNDP Resident Representative
P. O. Box 812
Port-of-Spain, Trinidad and Tobago

In project TRI/74/006, on the basis of the new system for budgeting and charging expert costs, we reduced for 1977 budget line 11-99 to the amount of US\$68,229. and increased accordingly this line for 1978; in budget line 59 we included US\$2,000. (US\$1,500. for Reporting Costs and US\$500. for Sundry). The total figures have been changed accordingly.

If you agree with the changes, kindly have the documents signed on behalf of UNDP and the Project Revision Form for the project TRI/72/003 on our behalf, and return one copy of each project document to this office.

Yours sincerely,

Jane Weidlund, Chief
Central America, Caribbean and
Regional Projects Section
The Americas Branch
Office of Technical Co-operation

UNITED NATIONS
DEVELOPMENT PROGRAMME



PROGRAMME DES NATIONS UNIES
POUR LE DEVELOPPEMENT

15 DEC 1976

ENCLOSURE ATTACHED

UNITED NATIONS
OFFICE OF THE RESIDENT REPRESENTATIVE
IN THE CARIBBEAN

POSTAL ADDRESS P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

19 KEATE STREET
PORT-OF-SPAIN
TRINIDAD & TOBAGO

REF: PRO 300 IPF SUR/11-062

Dear Ms. Weidlund,

... Please find attached, in 4 copies, the revision documents reflecting actual expenditure for 1975 and corresponding rephrasing to 1976 and beyond for the following UN-executed projects:

Public Administration - TRI/68/003/I/01/01
Administrative Improvement Programme - TRI/71/509/I/01/01
Tax Accountants (OPAS) - TRI/72/003/E/01/01
Legal Adviser - TRI/72/006/D/01/01
Tax Lawyer (OPAS) - TRI/72/009/D/01/01
Establishment of an Institute of Marine Affairs -
TRI/72/011/C/01/01
Assistance in Surveying and Mapping - TRI/74/006/D/01/01
Fellowship in Human Rights - TRI/75/002/B/01/01
External Economic Relation - NAN/74/003/B/01/01

Kindly have the documents signed on behalf of UN, and return them to this Office for signature and distribution as appropriate.

We expect to send you the revision documents for Barbados and Surinam next week.

Yours sincerely,

Dimas A. Pires
Resident Representative a.i.

Ms. J. Weidlund, Chief
Central America, Caribbean
Regional Projects Section
The Americas Branch
Office of Technical Co-operation
UNITED NATIONS
New York 10017
USA

17 NOV 1976

CACRPS/AB/ETC



MINISTRY OF FINANCE
(BOARD OF INLAND REVENUE DIVISION)

TRINIDAD HOUSE, ST. VINCENT STREET, PORT-OF-SPAIN

TRINIDAD AND TOBAGO

M.B. Rao,
LLM (Lond.)
Tax Lawyer (UN)

17th October 1975

RECEIVED IN RECORDS CONTROL

22 OCT 1975

ACTION TO
Mrs. Korn

OUT AWAY
SPRING FORWARD
ON DAY MONTH YR

Dear Mrs. Korn,

RE 432/21 TRTO (9)

As you are probably aware I am proceeding on leave from the 1st November, 1975 and shall be returning to India via New York. During my short stay in New York I would like to take the opportunity of calling on you on the 4th November, 1975. I hope it will be convenient to you and you will be able to spare a few minutes in the forenoon on that day.

I shall be looking forward to meeting you.

With regards,

Yours sincerely,

M. B. Rao

M.B. Rao,
Tax Lawyer (UN)

Mrs. Carmen Korn,
Acting Deputy Director,
Europe, Latin American and Inter
Regional Project Branch,
Office of Technical Co-operation,
United Nations,
N.Y. 10117.

ELAIPB/OTC

RECEIVED
23 OCT 1975

CONTROL NO.	101/538
OFFICIAL CORRESPONDENCE	MUST BE RETURNED TO RECORDS CONTROL, ROOM 2074

C. Ouziel
C. Ouziel/ea

cc: Mr. Bourjolly
UNDP

ALL DIRECT

Wm
TE 322/1 TRTO

20 June 1975

Via Pouch

RELEASE CONTROL
JUN 22 1975

→ TE 432/21 TRTO (9)
X { TE 432/21 TRTO (6)
TE 432/21 TRTO (8)

Dear Mr. Patriota,

Please refer to your letter of 25 May forwarding to us six Trinidad and Tobago project revisions.

..... Enclosed please find signed copies of the project revisions of TRI/72/009 (Tax Lawyer) and TRI/68/003 (Land Valuation).

With respect to TRI/72/003, some modifications are required in the budget to show the posts as OPAS (lines 12, rather than 11), and to round up the m/m figures to a 0.5 unit, to conform to the new budgeting procedures. You may please finalize this revision and sign it on our behalf.

Signed copies of the other three project revisions are being returned to you under separate cover.

Yours sincerely,

Ladislav G. Kerényi, Acting Chief
Human Resources Projects Section
Europe, Latin America and
Interregional Projects Branch
Office of Technical Co-operation

Mr. Antonio Patriota
UNDP Regional Representative
in the Caribbean
P.O. Box 812
Port of Spain
Trinidad and Tobago

UNITED NATIONS
DEVELOPMENT PROGRAMME



PROGRAMME DES NATIONS UNIES
POUR LE DEVELOPPEMENT

UNITED NATIONS
OFFICE OF THE RESIDENT REPRESENTATIVE

RECEIVED IN RECORDS CENTER
19 MAY 1975
ACTION TO:
1. MR. Convers
2. ms Monteleone-TAKS
3. 19 KEATE STREET
PORT-OF-SPAIN
TRINIDAD & TOBAGO
FORWARD
DATE MONTH YR.

ENCLOSURE ATTACHED *w.m.*

POSTAL ADDRESS: P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

REF: TRI/72/009/5-91

HRPS/ELAIPB/OTC
RECEIVED
20 MAY 1975
RECEIVED

9 May 1975

TE 432/21 TR TO (9)

Dear Mr. Convers,

Tax Lawyer - TRI/72/009

Reference is made to our cable No. 103 of 24 April 1975 concerning the revised salaries paid by the Government of Trinidad and Tobago with respect to the above OPAS post.

...

Attached is a copy of a new Computation Sheet showing the gross and net salaries already paid in 1974 and the new rates applicable in 1975.

OFFICIAL CORRESPONDENCE	CONTROL NO.
MUST BE RETURNED TO RECORDS CONTROL, ROOM 2074	5/375

Yours sincerely,

Antonio Patriota
Antonio Patriota
Resident Representative

Mr. Carlos Convers, Chief
Human Resources Section
Office of Technical Co-operation
United Nations
New York 10017
USA

UNITED NATIONS
DEVELOPMENT PROGRAMME



PROGRAMME DES NATIONS UNIES
POUR LE DEVELOPPEMENT

UNITED NATIONS
OFFICE OF THE REGIONAL DIRECTOR
IN THE CARIBBEAN

POSTAL ADDRESS: P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

19 KEATE STREET
PORT-OF-SPAIN
TRINIDAD & TOBAGO

REF:

COMPUTATION SHEET

For computing GROSS and NET Governmental remuneration in respect of a selected candidate for an OPAS appointment.

(To be completed by the Resident Representative on information provided by the Government and returned to Headquarters as soon as possible after a selection has been made)

Note: While the originally completed OPAS "Check-List" will have provided information on the Government's salary, allowances and other conditions of service in relation to the specific post, allowances (if any) and the rate of Income Tax (if any) may vary in some Countries according to the marital and dependency status of the selected candidate, and the following information is therefore necessary in every case before an offer of appointment can be made.

Post No.: ..Range 55G.... Post Title:State Counsel, III.....

Selected candidate's nameMEDURY BHASKARA PAO.....

Marital statusMARRIED..... Number of dependentsFOUR (4).....

A. <u>Gross Governmental remuneration:</u>		Local currency (if quoted)	US 1/ \$
		1974 - \$14,976.11	
Annual salary		1975 - \$17,082.26	
Annual allowances:	(i)NTJ.....NTJ.....	
	(ii)NTJ.....NTJ.....	
	(iii)NTJ.....		
Terminal bonus (if any), pro rated annually	
Total gross annual remuneration		1974 - \$14,976.11	
		1975 - \$17,082.26	

		Local currency (if quoted)	US 1/ \$
B.	<u>Deductions:</u>		
	1974 -	\$1,517.78	
	Income Tax (quote annual rate)	1975 - \$2,326.00
	Social Security (if any)	NII.
	Other deductions, including stamp duty	1974-1,086.25	
	(if any)	1975-1,185.00
	Total annual deductions	1974-2,604.03	
		1975-3,511.00	
C.	<u>Net annual remuneration from Government:</u>		
	(Deduct Total "B" from Total "A")	1974-12,372.08	
		1975-13,571.26	

1/ Use UNDP rate if converted from local currency

ou
C.Ouziel/ea

ORIGINAL DIRECT

cc: Mr. Hatami

RECORD CONTROL

Mr. Carlos Convers, Chief
Administrative Section, OTC

24 September 1974

6 DEC 1974

TE 432/21 TRTO(9)

Carmen F. Korn, Chief, Human Resources Projects Section
Europe, Latin America and Interregional Projects Branch, OTC

Mr. S.M.B. Rao - Tax Lawyer (OPAS) in Trinidad

..... Please see the enclosed self-explanatory letter from
the Resident Representative in Port of Spain.

While I think the Government's contention on "premature EOD"
is not valid, I believe that rather than arguing back and forth
with the Resident Representative and the Government over the four
days' differential, we might as well cover it. Could you please
arrange for the appropriate payment.

UNITED NATIONS
DEVELOPMENT PROGRAMME



PROGRAMME DES NATIONS UNIES
POUR LE DEVELOPPEMENT

UNITED NATIONS
OFFICE OF THE REGIONAL REPRESENTATIVE
IN THE CARIBBEAN

POSTAL ADDRESS: P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

REF: TRI/72/009/9-171

RECEIVED IN RECORDS CONTROL
18 SEP 1974
ACTION 10:
1 Mrs. C. Korn
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19 KEATE STREET
PORT-OF-SPAIN
TRINIDAD & TOBAGO

13 September 1974

TE 432/21 TRT0(9)

Dear Mrs. Korn,

Mr. M.B. Rao, OPAS Tax Lawyer (TRI/72/009), has brought to our attention that payment of the Government salary started from 14 February 1974 whereas his contract with the United Nations is effective 10 February 1974.

Mr. Rao raised the matter with his department, the Board of Inland Revenue, which in turn sought a clarification from the Ministry of Planning and Development. The latter replied in the attached self explanatory letter of 6 August 1974. In this connection, please refer to our cable 045 of 15 February 1974 in which we informed you of Mr. Rao's premature arrival before the Government had formally approved of his candidature. Fortunately we were able to resolve the problem amicably and after a short spell in our office, he reported to the Ministry for duty on 14 February 1974.

In the light of this rather abnormal situation, we fully understand the Government's position. Accordingly, we recommend that payment in full of all Mr. Rao's entitlements for the period 10-13 February 1974 inclusive be borne by the United Nations.

Yours sincerely,

Antonio Patriota
Resident Representative

Mrs. Carmen F. Korn, Chief
Human Resources Projects Section
Europe, Latin America and
Interregional Projects Branch
Office of Technical Cooperation
United Nations
New York, N Y 10017

CONTROL NO. 91384
OFFICIAL CORRESPONDENCE
MUST BE FORWARDED TO
RECORDS SECTION, NOV 2074

In replying please
quote Reference NO.

From: Permanent Secretary,
Ministry of Planning & Development

TO:

Chairman, Board of Inland Revenue u.f.s. Permanent
Secretary, Ministry of Finance.

Dated: 6th August, 1974.

Subject:

Mr. Rao Bhaskara Medury, Tax Lawyer

I wish to refer to your letter I.R.P.F.893
of 24th July, 1974 on the above-mentioned subject.

Please be advised that the United Nations
contracted Mr. Medury's services before Cabinet
agreed that he should be accepted for the post of
Tax Lawyer. This approval was obtained on 14th
February, 1974, therefore it is our opinion that he
should be paid from this date, (14th February, 1974).

/s/ Nicholas
for Permanent Secretary,
Ministry of Planning and Development.

ORIGINAL DIRECT

our
C.Ouziel/ea

cc: Mr. Bhouraskar
Mr. Hatami



TE 432/21 TRTO (9)

6 August 1974

Via Pouch

Dear Mr. Rao,

Thank you for your letter of 25 July.

We were glad to read about the internal training programmes that the Inland Revenue Board is planning to conduct. We welcome your willingness to assist in the conduct of these courses. Indeed, training of national counterparts is an essential element in the UN technical assistance programme.

Yours sincerely,

Carmen F. Korn, Chief
Human Resources Projects Section
Europe, Latin America and
Interregional Projects Branch
Office of Technical Co-operation

Mr. M. B. Rao
Tax Lawyer, TRI/72/009
c/o UNDP Office
P.O. Box 812
Port of Spain
Trinidad and Tobago

cc: Mr. A. Patriota



ENCLOSURE ATTACHED

W.M.

MINISTRY OF FINANCE
(BOARD OF INLAND REVENUE DIVISION)TRINIDAD HOUSE, ST. VINCENT STREET, PORT-OF-SPAIN,
TRINIDAD AND TOBAGO

RECEIVED IN RECORDS CONTROL

2 - AUG 1974

ACTION TO:

Mrs. C. Korn

25th July, 1974.

1

2

3

PUT AWAY

INITIALS

BRING FORWARD

ON

DAY

MONTH

YR.

TO

M.B. Rao, B.Sc., B.L. L.I.M (Lond),
Member, Central Legal Service (India),
Tax Lawyer (OPAS),
U.N.D.P.

Reference: TE 322/1 TRTO.

Dear Mrs. Korn,

As you are aware, I am working as Tax Lawyer (OPAS) in Trinidad and Tobago since February, 1974. During the last few months of my stay here, I had been rendering whatever legal advice is sought from me and I have been trying to assist the Board of Inland Revenue in reorganizing its legal call in all possible ways.

2. The Board of Inland Revenue now has plans to conduct Seminars in co-operation with the Institute of Chartered Accountants and the legal profession as part of its Taxpayer Education and Information Programme. I enclose a copy of the letter dated 22nd July, 1974, from the Chairman, Board of Inland Revenue to me seeking my help and services in the conduct of the Seminars. I understand that I shall lead discussions on certain aspects of the Corporation Tax, like Taxation of close Companies etc. The Seminars are expected to take place sometime in September/October this year.

3. I, on my part, consider that the conduct of Seminars would help in diffusion of knowledge and to the extent that I can help the Board of Inland Revenue in their endeavour to educate the taxpayer on the implications of the taxation laws, I shall be glad to do so. Subject to your confirmation, I propose to inform the Chairman, Board of Inland Revenue that I shall be willing to render all assistance possible in organising and making the proposed Seminars all success.

4. I am endorsing a copy of this letter to Mr. Antonio Patriota, Regional Representative U.N.D.P., Port of Spain.

Sincerely Yours,

M.B. Rao

M.B. RAO,
Tax Lawyer (U.N.).

TO:

Mrs. Carmen F. Korn,
Chief, Human Resources Projects Section
Europe, Latin America & Interregional
Projects Branch,
Office of Technical Co-operation
United Nations,
New York, New York 10017.

RECEIVED

AUG 2 1974

SHR/ELAIP/OTC



FROM Chairman, Board of Inland Revenue

TO

..... Mr. M. Rao, U.N. OPAS Tax Expert.

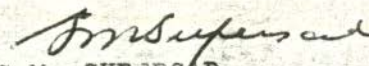
Dated.....22nd July.....19 74

Subject:

.....Seminars for Professional Tax Practitioners.....
.....

We have had some discussions on utilising your services in conducting Seminars for Professional Tax Practitioners as part of our Taxpayer Education and Information Programme. I wonder if you would be good enough to enquire of the U.N. whether there would be any objection to your participation in any of these Programmes, if and when they are held.

So far, our Programme has been directed to the very small Taxpayer. But we want to move now into other areas and would like to conduct Seminars for professional Tax Practitioners.


S.M. SUPERSAD
Chairman.

UNITED NATIONS
DEVELOPMENT PROGRAMME



UNITED NATIONS
OFFICE OF THE REGIONAL REPRESENTATIVE
IN THE CARIBBEAN

POSTAL ADDRESS: P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

REF: TRI/72/009/3-96

PROGRAMME DES NATIONS UNIES
POUR LE DEVELOPPEMENT

Ma. Kam 25.3.74

RECEIVED IN RECORDS CONTROL	
15 MAR 1974	
ACTION TO:	
1	<i>Mr. Djermakoye</i>
2	
3	19 KEATE STREET
	PORT-OF-SPAIN
	TRINIDAD & TOBAGO
INITIALS <i>Sac</i>	
TO BE FORWARDED	
ON	DAY MONTH YEAR
TO:	

8 March 1974

TE 432/21 TRTO (9)

Dear Mr. Djermakoye,

Reference is made to a copy of your letter TE 322/1 TRTO of 15 February 1974 to Mr. S.M.B. Rao, UNDP/UN Tax Lawyer (OPAS) advising him, inter alia, of the new reporting procedures established by UNDP.

In accordance with Chapter VI, Section 2 Page 2, Paragraph 2 of the UNDP Operational and Financial Manual, Operational Assistance projects (OPAS) are exempt from the UNDP reporting system. Therefore it would appear that the normal reporting procedures would not apply to Mr. Rao's project.

By copy of this letter we are informing Mr. Rao,

Yours sincerely,

Noted 28/3/74

Antonio Patriota
Antonio Patriota
Regional Representative

Mr. I.S. Djermakoye
Under-Secretary-General
Commissioner for Technical Co-operation
United Nations
New York 10017
USA

RECEIVED
MAR 28 1974
SHR/ELAIP/OTC

CONF. NO.	3/34
OFFICIAL COMM. F. 1000	
1000	
RECORDS CONTROL, ROOM 2074	

C.Ouziel/ea

Cleared: Mrs. Korn

cc: Mr. A. Patriota
Mrs. F.B. Sloan
Mr. Hatami
ECLA

RECORDS CONTROL

MAR 1 - 1974

TE 432/21 TATO (9)

TE 522/1 TATO

15 February 1974

Via Pouch

Dear Mr. Rao,

I take pleasure in welcoming you as a member of the international personnel concerned with United Nations technical co-operation activities and extend to you my best wishes for success in your assignment as Tax Lawyer (OPAS) in Trinidad and Tobago.

.... Enclosed are documents containing information and instructions to which your attention is particularly drawn. With respect to the reporting procedures, I would like to draw your attention to the new UNDP reporting procedures (enclosed) which supersede those described in the, "Guide for Experts". Please consult the Resident Representative, Mr. Patriota, on the intervals for your reports. On our part, I would appreciate if within about 4-6 weeks you could send to us a brief report on the nature of your initial work and your work programme for the future.

I should like to add some remarks stressing the importance of one aspect of your work which will stem from your close association with national officials and other personnel assigned to work with you by the Government. United Nations project personnel are expected to share their knowledge and skills in such a way that national counterparts will gain permanent benefit from them. From the start, you should strive to create a sound working relationship based upon mutual confidence and understanding.

The degree of success of on-the-job training is often a direct measure of the success of the project as a whole. You will find that one of the rewarding and satisfying aspects of your mission is that which derives from fruitful contact with the people of the host country, and from having made a personal contribution to their development. I am sure you will find your assignment both interesting and challenging.

You may be assured of the close co-operation of all of us at Headquarters in this common endeavour.

Yours sincerely,

Issoufou Saidou Djermakoye
Under-Secretary-General
Commissioner for Technical Co-operation

Mr. S.M.B. Rao
c/o UNDP Office
P.O. Box 812
Port of Spain, Trinidad & Tobago

Enclosures: Channels of Communication
"Guide for Experts"
"Briefing of International Consultants"
Reporting Procedure Instructions

RECORDS CONTROL

REGISTRY FILE COPY

DRAFTER: *Quziel*

FILE No: *TE 432/21 T2TO*

NT22 NEWYORK 35/34 04 2055Z=

LTF

UNDEVPRO

PORTOFSPAIN (TRINIDAD AND TOBAGO)=

30 PATRIOTA APPRECIATE ADVICE IF RAO TAX LAWYER TRI/72/009
ALREADY ARRIVED. ETA WAS END JANUARY BUT WE AND TARS DID NOT
RECEIVE THUS CONFIRMATION HIS DEPARTURE OR ARRIVAL=

CARMENKORN +

COL 30 TRI/72/009 +

TE 432/21 T2TO (9)

UNITED NATIONS
DRAFT-5 ENH:57

NT36 NEWYORK 21/20 11 2127Z =

LTF

UNDEVPRO

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11 PATRIOTA RAO TAX LAWYER TR1/72/009 NOW SCHEDULED ARRIVE

PORTOFSPAIN END JANUARY WILL ADVISS EXACT DATE =

CARMENKORN +

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RECORDS CONTROL
JAN 1 1972

REGISTRY FILE COPY

DRAFTER:

FILE No.

430/21

RE

TRTo(9)

1972 JAN 12 PM 12 25

INCOMING
ACTION

TM 96 (OTC) PORT OF SPAIN 48 26 15300

RECORDS CONTROL

NOV 12 1973

UNATIONS NEWYORK

Ref. TE 432/21 TATO (2)

TE 432/21 TATO (9)

FILE NO. 16324 TATS
ACTION COMPLETED

333 CARMENKORN YOUR 440 AND 458 STOP GOVERNMENT ACCEPTS SUBJECT /4
CABINET APPROVAL CANDIDATURE MEDURY BHASKARA RAO FOR OPAS POST TAX
LAWYER TRI/73/009 AND CANDIDATURE C V MACK OPAS TAX ACCOUNTANT
(SPECIAL INVESTIGATION) TRI/72/003 STOP YOU MAY PROCEED RECRUITMENT
STOP WHEN FORMAL CABINET DECISION RECEIVED WILL CABLE

PATRIOTA

COL. 333 440 456 TRI/73/009 TRI/72/003

cc: mr. Hatami-TARS -
for recruitment

RECEIVED

OCT 29 1973

SHR/ELAP/OTC

0 a 2 29/10/73

1973 OCT 26 11:54 AM

UNITED STATES

UNITED NATIONS



NATIONS UNIES

OFFICE OF TECHNICAL CO-OPERATION

RECORDS CONTROL
0009

Date: 28 September 1973

File No: TE 432/1 TRTO

TO: Mr. G. Brea
Administrative Section, OTC

FROM: Chaim Ouziel, HRPS/ELATB/OTC

TE 432/21 TRTO (9)

Country: **Trinidad and Tobago**
Project title: **(TRI/72-009) Tax Lawyer**
Project symbol no.: **TRI/72-009**
Budget identification no.: **4047-429-0**
Please issue P-5 for:

Recruitment	<input checked="" type="checkbox"/>
*Extension	<input type="checkbox"/>
**Change of duty station	<input type="checkbox"/>
***Detail of staff member to OTC project	<input type="checkbox"/>

Name:

Title of post: **Tax Lawyer**

Expert post code: **TRI-090-047-OPAS**

Duration: **two years**

Effective date: **ASAP**

Duty station: **Trinidad and Tobago**

OTC Minute reference (if applicable):

Job description: Attached _____
Has already been transmitted to TARS X

REMARKS

*Expert is willing to accept, subject to agreement of his permanent employer.
TARS has been requested to negotiate with appropriate authorities.

**It is recommended that the expert receive full subsistence/installation allowance under Staff Rule 203-9, for the reasons listed below.

***Necessary action has been taken. No action necessary to obtain the Secretary-General's approval for travel.

c.c. TARS

OFFICE OF TECHNICAL CO-OPERATION

RECEIVED CONTROL
FEB 27 1973

Date: 21 February 1973
Ref.: TE 432/21 TATO

TO: Mr. A. Hatami
Recruitment Officer, TARS

FROM: Carmen F. Korn, Chief
Section for ~~xxxxxxxxxxxx~~ Human Resources, Europe,
Latin America & Inter-regional Projects Branch, OTC

SUBJECT: Request for Recruitment Action

TE 432/21 TATO(9)

Expert Post Code: TRI-090-047-OPAS

Duration of initial appointment: 2 years

Post Title: tax lawyer (OPAS)

-
1. Attached is a copy of the draft job description for the above post. It has been cleared with the Substantive Office (the Project Manager if applicable).
 2. The Personnel Action (P.5)
() has been sent to TARS
(X) will be sent to TARS shortly
(state reason and estimated forwarding date)
 3. The OTC Programme Management Officer is: Chaim Ouziel
 4. The Substantive Officer or Technical Adviser is: Mrs. C. Doblin
 5. It is suggested that the job description be given
(X) GENERAL DISTRIBUTION to all recruitment sources:
() Regular circulation (X) urgent circulation () revised j.d.
() LIMITED DISTRIBUTION ONLY because:
() Associate expert is to be recruited (name of senior supervising expert)
() Government has requested that recruitment be limited to
(country or region)
() NO DISTRIBUTION because:
() Secretariat member is to be detailed (name)
() Expert in the field is to be reassigned (name)
() Requesting Government nominee is to be recruited (name)

6. Remarks:

cc: TARS Roster Unit, Room 3274
(Please include copy of draft job description)

Request from the Government of Trinidad and Tobago

JOB DESCRIPTION

TRI-090-047-OPAS

Post Title: Tax Lawyer (OPAS)

Duration: Two years, with possibility of extension

Date Required: As soon as possible

Duty Station: Port of Spain

Duties: The expert will be appointed as a legal officer on the staff of the Board of Inland Revenue and be responsible to the Chairman of the Board. The duties of the expert will be to:

- (1) provide on-the-job training to, instruct and supervise the Board's Legal and Appellate Section staff dealing with objections to assessments and appeals to the Appeal Board and the Court of Appeal;
- (2) provide on-the-job training to, instruct and supervise the Board's legal staff in preliminary drafting of tax laws, provision of legal opinions and rulings and examinations of pension fund plans;
- (3) deal with actual cases referred to the Legal Section; and
- (4) train counterpart officials, one of them being expected to take over the responsibilities completely and rapidly.

Qualifications: University degree in law or equivalent recognized civil service examination, with experience in tax litigation preferably in one of the British Commonwealth countries since the expert must be familiar with the British legal system.

Language: English

Background Information: The Board of Inland Revenue is a Division of the Ministry of Finance. It comprises three commissioners one of whom is the Chairman. It is responsible for administering the laws relating to income tax, corporation tax, stamp duty, land and building taxes and a number of miscellaneous taxes and levies.

Note: This post is to be filled under the terms of the United Nations General Assembly resolutions Nos. 1256 (XIII), 1530(XV) and 1946 (XVIII). The incumbent will perform duties of an operational, executive and administrative character, as defined in this job description. He will be a direct employee of the Government of Trinidad and Tobago and will receive the same salary, allowances and other related emoluments as are payable by it to one of its own nationals of comparable rank performing similar duties, the United Nations paying him a stipend and allowances as appropriate to supplement his salary from the Government. The incumbent has the status of an official of the Government of Trinidad and Tobago and not that of a staff member of the United Nations.

INCOMING

ACTION

TO C. OUZIEL

FILE NO.

ACTION COMPLETED

INITIALS 002

RETURN TO
REGISTRY
ROOM 2074

RECORDS CONTROL
MAR 1 1973

TN 43 (OTC) PORT OF SPAIN 27 14 1530G

UNATIONS NEWYORK

Ref TE 432/21 TRTO(8)
TE 432/21 TRTO(9)

073 KORN REOURLET TRI/72/003/12-165 DATED 13 DECEMBER 1972

GRATEFUL SEND SOQUEST CVS CANDIDATES FOR TAX ACCOUNTANTS

(OPAS) POSTS (TRI/72/003) AND TAX LAWYER (OPAS) POST

(TRI/72/009)

UNDEVPRO TRINIDAD

COL. 073 TRI/72/003/12-165 13 1972 (TRI/72/003) (TRI/72/009) ****

1973 FEB 15 11 0:26

Mr. Ouziel 15 FEB 1974

ORIGINAL DIRECT

JAN 30 1973

Mrs. Carmen Korn, Chief
Section for Latin America, OTC

Mr. Pierre Benoit
Officer-in-Charge, DPFFI

Michel Battault, Inter-regional Adviser, DPFFI

30 January 1973

Hef TE 432/21 TRTO (8)
TE 432/21 TETO (9)

TRI/72/003 - Tax Accountants OPAS

TRI/72/009 - Tax Lawyer OPAS

We have examined the Government's amendments of 5 December 1972 to the job descriptions for the above posts transmitted by the regional representative's letter of 13 December 1972. We fully agree with the suggestions made by the Permanent Secretary and believe that the job descriptions should be amended accordingly.

UNITED NATIONS
DEVELOPMENT PROGRAMME



UNITED NATIONS

OFFICE OF THE REGIONAL REPRESENTATIVE
IN THE CARIBBEAN

ACTION
PROGRAMME DES NATIONS UNIES

TO: 1. POUR LE DEVELOPPEMENT

2. *Mrs. Korn*3. *Mrs. Korn*

DEC 19 1972

☐ - Action Completed☐ - Acknowledged☐ - No Action RequiredINITIALS..... 19 KEATE STREET
PORT OF SPAIN

POSTAL ADDRESS: P.O. BOX 812
CABLE ADDRESS: UNDEVPRO
TELEPHONES: 62-37056, 37057, 37059

REF: TRI/72/003/12-165

13 December 1972

only TE 432/21 TRTO (8)

→ [TE 432/21 TRTO (9)]

Dear Mrs. Korn,

TRI/72/003 - Tax Accountants (OPAS)TRI/72/009 - Tax Lawyer (OPAS)

Reference is made to your cable 715 of 6 December 1972 concerning the draft job descriptions prepared for the expert posts approved under project TRI/72/003, Tax Accountants (OPAS).

....

Attached is a copy of a letter from the Government of Trinidad and Tobago suggesting amendments to the draft job descriptions in respect of the Tax Accountants posts, as well as the expert post approved under project TRI/72/009, Tax Lawyer (OPAS).

We trust that UNOTC will be in agreement with the suggested amendments, and look forward to the early receipt of candidatures for the three posts for the Government's consideration.

Yours sincerely,

Antonio Patriota
Regional Representative

Mrs. Carmen F. Korn
Chief
Section for Latin America
Office of Technical Co-operation
UNITED NATIONS
New York, N.Y. 10017
U. S. A.



MINISTRY OF PLANNING AND DEVELOPMENT

TRI/72/003

TRI/72/009

TRINIDAD HOUSE, PORT-OF-SPAIN, TRINIDAD, TRINIDAD AND TOBAGO

UNDP

Trinidad & Tobago

.....5th December.....19.72.

REC'D/14-72

REF/14-72

TO/14-72

☐ ACTION COMPLETED

☐ ACKNOWLEDGED

☐ No Action Required

PD:8/1/2 Vol.III

Dear Sir,

Job Descriptions for Tax Lawyers and Tax Accountant

I wish to refer to your letters TRI/72/003/11-020 and TRI/72/009/11-017 dated 2nd November, 1972 on the above-mentioned subject.

The Government of Trinidad and Tobago wishes to suggest the following amendments to the Job Descriptions.

1. Tax Accountant (Field Audits)

- (a) Under "Duties" - Line 1 - substitute "field auditor" for "tax officer".
- (b) Qualifications - A professional accountancy qualification is more appropriate for auditing than the others mentioned. The following substitution for line 1 is suggested

"A professional accountancy qualification, or a university degree in law, accounting or economics" for "University degree in law and/or economics".

2. Tax Accountant (Special Investigations)

- (a) Under "Duties" - Line 1
- (i) Substitute "expert" for "experts"
- (ii) Substitute "field auditor" for "tax officer"
- (iii) Paragraph (1) - add after "Special Investigation Section" - "which is responsible for the investigation of suspected tax fraud cases".
- (b) Under "Qualifications" - substitute for lines 1, 2 and 3 the following:-

"A professional accountancy qualification, or a university degree in law, accounting or economics, or equivalent recognised civil service examination, combined with sound auditing experience in the investigation and detection of tax fraud cases".

3. Tax Lawyer

Under "Duties"

- (i) Line 1 - substitute "legal" for "tax"

- (ii) Paragraph 2 - substitute in lines 1 and 2 "provide on-the-job training to, instruct and supervise the Board's Legal Staff in preliminary drafting" for "extend this training and supervision when requested by the Chairman of the Board"
- (iii) Paragraph 3 - substitute the following:-
"deal with actual cases referred to the Legal Section".

Yours sincerely,


Permanent Secretary,
Ministry of Planning and Development.

Mr. A. Patriota,
Regional Representative,
U.N.D.P.,
19 Keate Street,
Port-of-Spain.