

# **The Chairman of the Board of Inland Revenue (Respondent) v Finbar Boland and 15 others (Appellants) (Trinidad and Tobago)**

**Case ID: JCPC 2022/0028**

**Jurisdiction: Court of Appeal of the Republic of Trinidad and Tobago**

## **Case summary**

### **Issue**

Was the Court of Appeal wrong to find that the minimum requirements for an acting appointment to Field Auditor III include that the officer possess a professional accountancy qualification?

### **Facts**

This appeal concerns the criteria for appointment to the post of Field Auditor III in the Inland Revenue Division, Trinidad and Tobago. The criteria for eligibility to a permanent promotion to that post included a professional accounting qualification. The appellants were officers in the lower position of Field Auditor II and lacked the relevant qualification, but contended that they were eligible for appointment to act in the higher position, and complained that they had been overlooked.

In the High Court, the judge held that the appellants had been unfairly overlooked for acting appointments and granted a declaration that the respondent must consider recommending the appellants for any future promotions, as well as awarding compensation. The Court of Appeal allowed the appeal, holding that the criteria for permanent promotion to the post of Field Auditor III applied also to acting appointments, meaning that the appellants were not eligible. The appellants now appeal to the Judicial Committee of the Privy Council.

## **Parties**

### **Appellant(s)**

- (1) Finbar Boland
- (2) Dhanmatie Gosine
- (3) Catherine Graham
- (4) Mona Sookdeo-Baptiste
- (5) Esther Ann Black
- (6) Suresh Ramlal
- (7) Richard Ramkission
- (8) Lester Subnail
- (9) Rehana Deosaran
- (10) Ann Ramcharan-Badahur
- (11) Derek Hutchinson

### **Respondent(s)**

The Chairman of the Board of Inland Revenue

## **Appeal**

**Justices**

Lord Kitchin, Lord Sales, Lord Burrows, Lady Rose, Lord Richards

**Hearing start date**

13 June 2023

**Hearing finish date**

13 June 2023

**Watch hearing**

13 June 2023 [Morning session](#)