

**VIRGIN ISLANDS**  
**MUTUAL LEGAL ASSISTANCE (TAX MATTERS)**  
**(AMENDMENT OF SCHEDULE 1) ORDER, 2016**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Citation.
2. Schedule 1 amended.

**VIRGIN ISLANDS**

**STATUTORY INSTRUMENT 2016 No. 7**

**MUTUAL LEGAL ASSISTANCE (TAX MATTERS) ACT, 2003  
(No. 18 of 2003)**

**Mutual Legal Assistance (Tax Matters) (Amendment of Schedule 1) Order, 2016**

[Gazetted 11<sup>th</sup> February, 2016]

The Minister, in exercise of the power conferred by section 3 (2) of the Mutual Legal Assistance (Tax Matters) Act, 2003 (No. 18 of 2003) makes this Order.

- Citation
1. This Order may be cited as the Mutual Legal Assistance (Tax Matters) (Amendment of Schedule 1) Order, 2016.
- Schedule 1 amended S.I. No. 39 of 2013
2. Schedule 1 to the Mutual Legal Assistance (Tax Matters) Order, 2013 is amended in the Agreement made between the Government of the British Virgin Islands and the States of Guernsey for the Exchange of Information Relating to Tax Matters by replacing paragraph 1 of Article 11 and paragraph 2 of Article 14 with the following:

**"ARTICLE 11**

**No Prejudicial or Restrictive Measures**

1. A Contracting Party shall not apply prejudicial or restrictive measures based on harmful tax practices to residents, nationals or citizens of the other Contracting Party so long as this Agreement, and any other agreement between the Contracting Parties or the competent authorities of the Parties, relating to the exchange of information for tax purposes, is in force and effective.

**ARTICLE 14**

**Mutual Agreement Procedure**

2. In addition to the endeavours referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5, 5A, 5B, 6 and 10.”.

Made by the Minister this 2<sup>nd</sup> day of February, 2016.

(Sgd.) Dr. Orlando Smith, OBE,  
Minister of Finance.