

**No. 3 of 2015**

**VIRGIN ISLANDS**

**MUTUAL LEGAL ASSISTANCE (TAX MATTERS) (AMENDMENT) ACT, 2015**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title.
2. Section 5A amended.

**No. 3 of 2015 Mutual Legal Assistance (Tax Matters)  
(Amendment) Act, 2015**

**Virgin  
Islands**

**I Assent**

**(Sgd.) John S. Duncan, OBE,  
Governor.  
30<sup>th</sup> March, 2015**

**VIRGIN ISLANDS**

**No. 3 of 2015**

An Act to amend the Mutual Legal Assistance (Tax Matters) Act, 2003 (No. 18 of 2003).

[Gazetted 30<sup>th</sup> March, 2015]

ENACTED by the Legislature of the Virgin Islands as follows:

Short title.

1. This Act may be cited as the Mutual Legal Assistance (Tax Matters) (Amendment) Act, 2015.

Section 5A  
amended.

2. Section 5A of the Mutual Legal Assistance (Tax Matters) Act, 2003 (referred to in this Act as the “principal Act”) is amended by replacing paragraph (c) of subsection (5) with the following new paragraph:

“(c) “records and underlying documentation” includes accounts and records (such as invoices, contracts and similar documentation) in relation to

- (i) all sums of money received and expended by the company and the matters in receipt of which the receipt and expenditure takes place;
- (ii) all sales and purchases of goods by the company; and
- (iii) the assets and liabilities of the company.”.

Passed by the House of Assembly this 23<sup>rd</sup> day of March, 2015.

(Sgd) Ingrid Moses-Scatliffe,  
Speaker.

(Sgd) Phyllis Evans,  
Clerk of the House of Assembly.