

**VIRGIN ISLANDS**

**MUTUAL LEGAL ASSISTANCE (TAX MATTERS) (AMENDMENT) ACT, 2011**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title.
2. Section 2 amended.
3. Section 3 amended.
4. Section 4 amended.
5. Section 5 amended.
6. Section 9 amended.
7. Section 13 amended.
8. Section 18 amended.
9. Section 19 amended.

**No. 11 of 2011 Mutual Legal Assistance (Tax Matters) Virgin Islands  
(Amendment) Act, 2011**

**I Assent**

**(Sgd.) BOYD McCLEARY, CMG, CVO,  
Governor  
13<sup>th</sup> July, 2011**

**VIRGIN ISLANDS**

**No. 11 of 2011**

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

[Gazetted 14<sup>th</sup> July, 2011]

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, 2011.
- Section 2 amended. 2. Section 2 of the Mutual Legal Assistance (Tax Matters) Act, 2003 (hereinafter referred to as “the principal Act”) is amended by adding immediately after subsection (2), the following new subsection”
- ““(3) Where in this Act reference is made to Schedule 1, this shall be construed to include any Schedule set out in an Order made by the Minister pursuant to section 3 (3).”.
- Section 3 amended. 3. Section 3 of the principal Act is amended
- (a) in subsection (2) by deleting the words “Where the USA Agreement” and replacing them with the words “Where an Agreement”; and
- (b) by adding immediately after subsection (3), the following new subsection:
- “(4) For the avoidance of doubt and notwithstanding anything to the contrary contained in this Part, anything required of the Authority pursuant to a request made under or in accordance with a provision of an Agreement shall be dealt with in such manner as would be consistent with and satisfy the requirements of the Agreement, and the doing of such thing by the Authority

shall be treated as a power the Authority has by virtue of this Act to exercise.”.

Section 4  
amended.

4. The principal Act is amended in section 4
- (a) by re-designating the existing subsections (1) and (2) as subsections (2) and (3) respectively; and
  - (b) by inserting as subsection (1), the following new subsection:  

“(1) The Financial Secretary shall be the competent authority for the purposes of implementing an Agreement and the administration of this Act generally.”.

Section 5  
amended.

5. Section 5 of the principal Act is amended
- (a) in subsection (1)
    - (i) by deleting the words “believed to have” in paragraph (a) and replacing them with the words “believed to be in possession or control of”;
    - (ii) by adding at the end of subparagraph (i) of paragraph (b) before the semi-colon, the words “, or any other person or entity”;
    - (iii) by adding at the end of subparagraph (ii) of paragraph (b) before the full-stop, the words “or entity”;
  - (b) by deleting subsection (6) and replacing it with the following new subsection:  

“(6) A person who, without lawful or reasonable excuse, fails to comply with

    - (a) a notice issued to him under subsection (1), or
    - (b) any request made of him by the Authority in exercise of any power pursuant to section 3 (4),

commits an offence and is liable on conviction on indictment to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding five years, or both.”.

Section 9  
amended.

6. Section 9 of the principal Act is amended
- (a) in subsection (1), by inserting after the words “matters to which a request relates,”, the words “or in any way becomes aware of a request,”; and
  - (b) by deleting subsection (2) and replacing it with the following new subsection:

“(2) A person who contravenes subsection (1) commits an offence and is liable on conviction on indictment to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding five years, or both.”

Section 13  
amended.

7. The principal Act is amended in section 13
- (a) by re-designating the existing subsections (1) and (2) as subsections (2) and (3) respectively; and
- (b) by inserting as subsection (1), the following new subsection:

“(1) The Financial Secretary shall be the competent authority for the purposes of this Part and in relation to the implementation of the Directive.”.

Section 18  
amended.

8. Section 18 of the principal Act is amended by deleting subsection (2) and replacing it with the following new subsection:

“(2) A person who contravenes subsection (1) commits an offence and is liable on conviction on indictment to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding five years.”.

Section 19  
amended.

9. Section 19 of the principal Act is amended in subsection (1) by deleting the words “or this Part”.

Passed by the House of Assembly this 12<sup>th</sup> day of July, 2011.

(Sgd.) Roy Harrigan,  
Speaker.

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