

**No. 10 of 2013**

**VIRGIN ISLANDS**

**MUTUAL LEGAL ASSISTANCE (TAX MATTERS) (AMENDMENT)  
ACT, 2013**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title.
2. Section 3 amended.
3. Section 21 inserted.

**I Assent**

**(Sgd.) V. Inez Archibald  
Acting Governor.**

**16<sup>th</sup> May, 2013**

**VIRGIN ISLANDS**

**No. 10 of 2013**

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

[Gazetted 20<sup>th</sup> June, 2013]

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, 2013.

Section 3  
amended.

**2.** Section 3 of the Mutual Legal Assistance (Tax Matters) Act, 2003 (hereinafter referred to as the “principal Act”) is amended by deleting subsection (4) and replacing it with the following

“(4) For the avoidance of doubt and notwithstanding anything to the contrary contained in this Part or in any Agreement,

(a) 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; and

(b) the entry into force of an Agreement in relation to tax matters shall not be construed to prevent the Authority from requesting or receiving from any

person information in relation to criminal tax matters that occurred prior to the coming into force of that Agreement or this Act.”.

3. The principal Act is amended by adding immediately after section 20 following new section:

Section 21  
inserted.

- “General penalty. 21. (1) Where an obligation is created under this Act in respect of a person (other than the Authority or any person acting in accordance with his directive) for which a penalty is not prescribed, a failure to comply with the obligation shall constitute an offence.
- (2) A person who commits an offence by virtue of subsection (1) 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.”.

Passed by the House of Assembly this 14<sup>th</sup> day of May, 2013.

(Sgd.) Ingrid Moses-Scatliffe,  
Speaker.

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