

No. 18] *International Tax Cooperation (Amendment) Act* [2014.

SAINT LUCIA

No. 18 of 2014

ARRANGEMENT OF SECTIONS

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I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

June 6, 2014.

SAINT LUCIA

No. 18 of 2014

AN ACT to amend the International Tax Cooperation Act, No. 6 of 2012.

[16th June, 2014]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the International Tax Cooperation (Amendment) Act, 2014.

Interpretation

2. In this Act, “principal Act” means the International Tax Cooperation Act, No.6 of 2012.

Amendment of section 2

3. Section 2 of the principal Act is amended by deleting the definition of “Agreement” and substituting the following –

““Agreement” means a treaty, convention or any other international agreement that makes provision for the exchange of information with respect to tax matters between a requesting state and Saint Lucia, as identified in the Schedule;”.

Amendment of section 6

4. Section 6(1) of the principal Act is amended by deleting the word “foreign” after the word “a” and substituting the word “requesting”.

Amendment of section 7

5. Section 7 of the principal Act is amended by in subsection (7)–

(a) by deleting the full stop after paragraph (b) and substituting a semi colon and the word “or”; and

(b) by inserting a new paragraph (c) as follows –

“(c) contravene subsection (5).”.

Amendment of section 9

6. Section 9 of the principal Act is amended by deleting the word “shall” after the word “she” and substituting the word “may”.

No. 18] *International Tax Cooperation (Amendment) Act* [2014.

Passed in the House of Assembly this 16th day of May, 2014.

PETER I. FOSTER,
Speaker of the House of Assembly.

Passed in the Senate this 22nd day of May, 2014.

CLAUDIUS J. FRANCIS,
President of the Senate.