

No. 10 ] *International Tax Cooperation (Amendment) Act* [ 2015.

**SAINT LUCIA**

No. 10 of 2015

ARRANGEMENT OF SECTIONS

Sections

1. Short title
2. Interpretation
3. Amendment of section 2
4. Insertion of section 9A



No. 10 ] *International Tax Cooperation (Amendment) Act* [ 2015.

I ASSENT

[L.S.]

PEARLETTE LOUISY,  
*Governor-General.*

*August 4, 2015.*

## SAINT LUCIA

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**No. 10 of 2015**

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

[ 10th August, 2015 ]

**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:

No. 10 ] *International Tax Cooperation (Amendment) Act* [ 2015.

**Short title**

1. This Act may be cited as the International Tax Cooperation (Amendment) Act, 2015.

**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-

(a) by deleting the definition for “person” and by substituting the following-

““person” includes an individual, a trust, a body corporate or an unincorporated body and a partnership and every other juridical person;”;

(b) by inserting the following definitions in the correct alphabetical sequence-

““records” includes any underlying documentation, accounting record, ownership information, accounts, books and documents kept and maintained to prepare tax returns and financial statements, including, a general or subsidiary ledger, a sales receipt or an invoice;

“underlying documentation” means any medium by which information is recorded in relation to a transaction or other business relation, and includes an invoice or contract;”.

**Insertion of section 9A**

4. The principal Act is amended by inserting immediately after section 9 the following section-

No. 10 ] *International Tax Cooperation (Amendment) Act* [ 2015.

**“Unauthorised access and inspection of information**

- 9A. (1) Where the Minister obtains any records, article, document or information in accordance with an Agreement, a person shall not wilfully access, attempt to access or inspect any records, article, document or information without prior written instructions from the Minister.
- (2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding one year.
- (3) The Minister shall keep and maintain records received in accordance with an Agreement for a period of six years.

Passed in the House of Assembly this 7th day of July, 2015.

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

Passed in the Senate this 24th day of July, 2015.

CLAUDIUS J. FRANCIS,  
*President of the Senate.*