

No. 13 of 2013. *Saint Christopher and Nevis (Mutual Exchange of Information on Taxation Matters) (Amendment) Act, 2013.* Saint Christopher and Nevis



I assent,

EDMUND W LAWRENCE
Governor-General

24th September 2013.

SAINT CHRISTOPHER AND NEVIS

No. 13 of 2013

AN ACT to amend the Saint Christopher and Nevis (Mutual Exchange of Information on Taxation Matters) Act, Cap. 20.60.

[Published 24th September 2013 Extra-Ordinary Gazette No. 48 of 2013]

BE IT ENACTED by the Queen’s Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis and by the authority of the same as follows:

1. Short title.

This Act may be cited as the Saint Christopher and Nevis (Mutual Exchange of Information on Taxation Matters) (Amendment) Act, 2013.

2. Insertion of new section 20 into the Act.

The Saint Christopher and Nevis (Mutual Exchange of Information on Taxation Matters) Act, Cap. 20.60 is amended by inserting immediately after section 19 thereof the following new section:

“20. Retrospective effect of the Act.

Notwithstanding anything to the contrary contained in this Act or in any Agreement, 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:

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Taxation Matters) (Amendment) Act, 2013 – 13.*

Provided that such information shall not be used in evidence if its use would have the effect of having the concerned individual penalised.”

CURTIS A MARTIN
Speaker

Passed by the National Assembly this 9th day of September, 2013.

JOSÉ LLOYD
Clerk of the National Assembly