
ARRANGEMENT OF CLAUSES

1. Short title
2. Interpretation
3. Amendment of section 10 of the principal Act



GRENADA

ACT NO. 9 OF 2014

I assent,



4th February, 2014.

CECILE E. F. LA GRENADE
Governor-General.AN ACT to amend the Mutual Exchange of Information on
Tax Matters Act No. 24 of 2011.

[21st February, 2014].

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives, and by the Authority of the same as follows—

1. This Act may be cited as the—

Short title.

**MUTUAL EXCHANGE OF INFORMATION ON
TAX MATTERS (AMENDMENT) ACT, 2014.**

2. In this Act—

Interpretation.

“principal Act” means the Mutual Exchange of Information on Tax Matters Act No. 24 of 2011.

3.—(1) Subsection (1) of section 10 of the principal Act is hereby repealed and the following substituted therefor—

Amendment of section 10 of the principal Act.

“Notification

10.—(1) Subject to subsection (2), a person who is the subject of a request for information, solely in relation to a matter which is not a criminal matter or an alleged criminal matter, shall be served with a notice to that effect by the Authority.

(2) The notice referred to in sub-section (1) shall—

- (a) advise of the existence of the request;
- (b) specify the person being served with such notice;
- (c) specify the jurisdiction making the request; and
- (d) state the general nature of the information sought.

(3) Notwithstanding sub-section (1) and (2), a notice shall not be served where—

- (a) the whereabouts of the person are unknown;
- (b) the request for information is urgent in nature; or
- (c) the notification of the person is likely to undermine the success of the investigation conducted by the requesting jurisdiction.”

Passed by the House of Representatives this 13th day of December, 2013.

RAPHAEL DONALD
Acting Clerk to the House of Representatives.

Passed by the Senate this 23rd day of December, 2013.

RAPHAEL DONALD
Acting Clerk to the Senate.

GRENADA