

**THIRD SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3,962 of 8th November, 2012**

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**B. 20/12**

**BILL**

**FOR**

**AN ACT** to amend the International Co-operation (Tax Information) Act 2009.

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1. This Act may be cited as the International Co-operation (Tax Information) (Amendment) Act 2012.

**Amendment to the International Co-operation (Tax Information) Act 2009.**

2. For section 3(2) of the International Co-operation (Tax Information) Act 2009 substitute the following subsections—

“(2) Information or assistance under this Act shall be provided—

- (a) where the request—
  - (i) is in respect of a criminal tax matter under a scheduled Agreement;
  - (ii) made on or after the date of entry into force of that scheduled Agreement; and
  - (iii) relates to information or assistance in relation to any taxable period or calendar year beginning on or after 1 January 2004; or

- (b) where the request—
  - (i) is in respect of taxation matters specified in a scheduled Agreement other than a criminal tax matter;
  - (ii) is made on or after the date of entry into force of that scheduled Agreement; and
  - (iii) relates to information or assistance—
    - (A) in relation to taxable periods beginning on or after 1 January in the calendar year next following such entry into force;
    - (B) where there is no taxable period, in relation to a charge to tax arising on or after 1 January in the calendar year next following such entry into force; or
    - (C) where the scheduled Agreement expressly provides otherwise than (A) or (B), in relation to such period commencing as specified therein.

(2A) The provisions of a scheduled Agreement shall be subject to subsection (2)(a).

(2B) In this section “calendar year” means a period of twelve months beginning on 1 January.”.

**EXPLANATORY MEMORANDUM**

This Bill amends the International Co-operation (Tax Information) Act 2009 so as to clarify the time periods covered in relation to the provision of information and assistance on taxation matters. In criminal tax matters information can be requested under the Act in respect of any calendar year beginning on or after 1 January 2004. In all other specified tax matters information can be requested under the Act in relation to periods commencing on 1 January following the date of entry into force of the relevant scheduled Agreement (TIEA) or, where the scheduled Agreement expressly provides otherwise, in relation to periods specified therein. The Bill transposes the express corresponding provisions contained in the 2002 Model Agreement on Exchange of Information on Tax Matters (OECD Model Agreement) and OECD Model Agreement Commentary.

*International Co-operation (Tax Information) (Amendment) Act 2012*  
[B. 20/12]

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