

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3972 of 3rd January, 2013



I ASSENT,
ADRIAN JOHNS,
GOVERNOR.

2nd January, 2013.



GIBRALTAR

No. 2 of 2013

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

ENACTED by the Legislature of Gibraltar.

International Co-operation (Tax Information) (Amendment) Act 2012
[No. 2 of 2013]

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—

International Co-operation (Tax Information) (Amendment) Act 2012
[No. 2 of 2013]

- (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.”.

Passed by the Gibraltar Parliament on the 20th day of December, 2012.

M L FARRELL,
Clerk to the Parliament.

International Co-operation (Tax Information) (Amendment) Act 2012
[No. 2 of 2013]

**Printed by the Gibraltar Chronicle Printing Limited
Unit 3, New Harbours
Government Printers for Gibraltar,
Copies may be purchased at 6, Convent Place, Price £0.40p**