

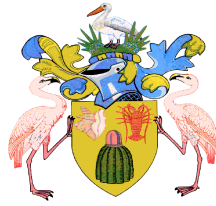
**TAX INFORMATION EXCHANGE (AMENDMENT)  
ORDINANCE 2011**

**(Ordinance 17 of 2011)**

**Arrangement of Sections**

SECTION

1. Short title and commencement
2. Section 5 amended



**TURKS AND CAICOS ISLANDS**

**TAX INFORMATION EXCHANGE (AMENDMENT)  
ORDINANCE 2011**

**(Ordinance 17 of 2011)**

**AN ORDINANCE** TO AMEND THE TAX INFORMATION EXCHANGE ORDINANCE; AND FOR CONNECTED PURPOSES.

**ENACTED** by the Governor of the Turks and Caicos Islands.

Short title and commencement

**1.** This Ordinance may be cited as the Tax Information Exchange (Amendment) Ordinance 2011 and comes into operation on 15<sup>th</sup> July 2011.

Section 5 amended

**2.** Section 5 of the Tax Information Exchange Ordinance is amended by deleting subsections (1) and (2) and substituting the following subsections—

“(1) The Competent Authority may, for the purposes of complying with a request under the Agreement, by notice in writing, require any person to provide such information as may be specified in the notice.

(2) The power under subsection (1) shall not apply if the information is protected from disclosure on the grounds of legal privilege.

(2A) For the purposes of subsection (2), information is subject to legal privilege if it is communicated or given to an attorney-at-law—

- (a) by, or by a representative of, a client of his in connection with the giving of legal advice to the client;
- (b) by, or by the representative of, a person seeking legal advice from the attorney-at-law; or
- (c) by any person—
  - (i) in contemplation of, or in connection with, legal proceedings; and
  - (ii) for the purposes of those proceedings.”.

**MADE** this 14<sup>th</sup> day of July 2011.

**GORDON WETHERELL  
GOVERNOR**