



The Senate
Bermuda

(No. 5)

**TO HIS HONOUR THE SPEAKER AND MEMBERS
OF THE HONOURABLE HOUSE OF ASSEMBLY:**

The Senate has the honour to return to Your Honourable House the accompanying Public Bill entitled the “International Cooperation (Tax Information Exchange Agreements) Amendment Act 2015”, recommending the concurrence of Your Honourable House in the following suggested amendments, which it is proposed should be made to the Bill:-

1. By inserting the following new Clause 2A after Clause 2:

“Amends section 5

2A Section 5 of the principal Act is amended as follows:

(a) by repealing subsection (6A) and substituting the following:

“(6A) A person served with a production order under subsection (1) who wishes to view the documents filed with the court on the application for the production order-

(a) shall not be entitled as against the Minister to disclosure of such documents until the person has been granted a right of review under subsection (6B) and the court has directed disclosure of such documents as it considers appropriate for the purposes of the review; and (b) shall not (notwithstanding anything to the contrary contained in the Supreme Court (Records) Act 1955) be permitted to view such documents on the Court file until such right of review has been granted and the court has directed as aforesaid.”;

(b) by deleting the words “subsection (6A)” from subsections (6B) and (6C), and substituting the words “subsection (6)”. ”.

2. By inserting the following new Clause 5 after Clause 4:

“Amends section 11

5 Section 11 of the principal Act is amended by deleting the words “section 5(6A)” from paragraph (a) and substituting the words “section 5(6)”.”.

Senator the Hon. Carolanne M. Bassett, J.P.
PRESIDENT

Senate Chamber,
24th June, 2015.