



No. 61 of 2011

**INTERNATIONAL TAX COOPERATION (AMENDMENT) ACT, 2011**

**AN ACT TO AMEND THE INTERNATIONAL TAX COOPERATION  
ACT**

[Date of Assent - 28<sup>th</sup> December, 2011]

**Enacted by the Parliament of The Bahamas**

**1. Short title and commencement.**

- (1) This Act, which amends the International Tax Cooperation Act<sup>1</sup>, may be cited as the International Tax Cooperation (Amendment) Act, 2011.
- (2) This Act shall come into force on a date to be appointed by the Minister by notice published in the Gazette.

**2. Amendment of section 7 of the principal Act.**

Section 7 of the principal Act is amended as follows —

- (a) at the commencement of the section, by the deletion after the word “he” of the word “shall”;
- (b) at the commencement of paragraph (a), by the insertion immediately before the word “not” of the word “shall”;
- (c) at the commencement of paragraph (b), by the insertion immediately before the word “after” of the word “shall”; and
- (d) at the commencement of paragraph (c), by the insertion immediately before the word “extend” of the word “may”.

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<sup>1</sup>(No. 18 of 2010)