



*EXTRAORDINARY*

**OFFICIAL GAZETTE**  
**THE BAHAMAS**  
PUBLISHED BY AUTHORITY

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NASSAU

30<sup>th</sup> July, 2010

(B)

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**THE BAHAMAS AND THE UNITED STATES OF  
AMERICA TAX INFORMATION EXCHANGE  
AGREEMENT (AMENDMENT) REGULATIONS, 2010**

**Arrangement of Regulations**

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## MINISTRY OF FINANCE

S.I. No. 92 of 2010

### THE BAHAMAS AND THE UNITED STATES OF AMERICA TAX INFORMATION EXCHANGE AGREEMENT ACT (CHAPTER 369B)

### THE BAHAMAS AND THE UNITED STATES OF AMERICA TAX INFORMATION EXCHANGE AGREEMENT (AMENDMENT) REGULATIONS, 2010

The Minister, in exercise of the powers conferred by section 13 of The Bahamas and the United States of America Tax Information Exchange Agreement Act, makes the following Regulations —

**1. Citation.**

These Regulations which amend The Bahamas and the United States of America Tax Information Exchange Agreement (Amendment) Regulations<sup>1</sup> may be cited as The Bahamas and the United States of America Tax Information Exchange Agreement (Amendment) Regulations, 2010.

**2. Amendment to Regulation 16 of the principal regulations.**

Paragraph (3) of Regulation 16 of the principal Regulations is amended—

- (a) by the deletion of the figure "\$5,000" and the substitution of the figure "\$25,000"; and
- (b) by the deletion of the word "six" and the substitution of the word "twelve".

**3. Insertion of new Part III into the principal Regulations.**

The principal Regulations are amended by inserting immediately after Regulation 16, the following—

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#### PART III

#### OBTAINING INFORMATION BY ON-SITE INTERVIEW

**17. Request for Interview.**

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<sup>1</sup>Sub. Leg. Vol. VI Ch. 369B

- (1) All requests for information to be obtained by means of an interview in The Bahamas by the competent authority of the United States shall include the following—
  - (a) a written background brief regarding the information sought, which shall satisfy all of the requirements of section 4 of the Act;
  - (b) a copy of the specified person's written consent to be interviewed; and
  - (c) notification of the time and place of the intended meeting with the specified person.
- (2) Requests for interview shall be made not less than two weeks prior to the intended interview date. However, in exceptional circumstances, the Minister may grant consideration within a shorter period of time.

**18. Conducting the Interview.**

The Minister may appoint a representative to be present during any interview conducted in The Bahamas

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**Made this 30<sup>th</sup> day of July, 2010.**

Signed  
**HUBERT A. INGRAHAM**  
Minister of Finance