

No. of 2021

VIRGIN ISLANDS

CRIMINAL CODE (AMENDMENT) ACT, 2021

ARRANGEMENT OF SECTIONS

Section

- 1... Short title and commencement.
- 2... New section 236A inserted.
- 3... Schedule 1 amended.

No. of 2021

**Criminal Code (Amendment)
Act, 2021**

**Virgin
Islands**

I Assent

Governor

, 2021

VIRGIN ISLANDS

No. of 2021

A BILL for

An Act to amend the Criminal Code Act, 1997 (No. 1 of 1997) and to provide for other matters connected therewith.

[Gazetted , 2021]

ENACTED by the Legislature of the Virgin Islands as follows:

Short title and commencement. **1.** (1) This Act may be cited as the Criminal Code (Amendment) Act, 2021.

(2) This Act shall come into force on such date as the Governor may, by Proclamation published in the *Gazette*, appoint.

New section 236A inserted. **2.** The Criminal Conduct Code Act, 1997 (hereinafter referred to as the “principal Act”) is amended by inserting immediately after section 236, the following new section –

“Intent to defraud the Government.

236A. (1) A person commits an offence if he or she, with intent to defraud the Government, wilfully –

(a) makes, delivers or causes false or fraudulent information to be made to a person employed in the public service relating to the collection of money for the purposes of general revenue;

(b) omits information required to be provided to a person employed in the public service relating to the collection of money for the purposes of general revenue, where required by law; or

(c) obstructs, hinders, intimidates or resists a person employed in the public service in the collection of money for the purposes of general revenue.

(2) A person who commits an offence under subsection (1) is liable on conviction on indictment to a term of imprisonment not exceeding 10 years or a fine not exceeding \$500,000 or both.”.

Schedule 1
amended.

2. Schedule 1 of the principal Act is amended by inserting after the row comprising section 236, the following new row –

“236A	Intent to defraud Government	10 years \$500,000	A	”.
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Passed by the House of Assembly this day of , 2021.

Speaker.

Clerk of the House of Assembly.

OBJECTS AND REASONS

This Bill seeks to amend the Criminal Code Act, 1997 (Act No.1 of 1997) to create predicate offences in relation to tax crimes. This is a requirement under the FATF Recommendations designed as a measure to thwart activities relating to the offence of tax evasion. Accordingly, a new section 236A is created under the Criminal Code Act, 1997 to adequately cater for this requirement.

In addition, the Bill provides dissuasive measures as penalties for the offences created under the said Act. It also makes consequential amendments to Schedule 1 of the Act to make the offence of intent to defraud the Government an arrestable offence.

In this regard, the support of the Hon. Members of the House of Assembly is sought to enact the Bill amending the Criminal Code Act, 1997.

Attorney General