

**2019                      AUTOMATIC EXCHANGE OF                      ACT 6**  
**FINANCIAL ACCOUNT INFORMATION**  
**(COMMON REPORTING STANDARD)**

17

**COMMONWEALTH OF DOMINICA**

**ARRANGEMENT OF SECTIONS**

**Sections**

1. Short title.
2. Interpretation.
3. Convention to have the force of law.
4. Inconsistent laws.
5. Amendment to Convention.
6. Functions and Powers of Competent Authority.
7. Return.
8. Confidentiality.
9. Penalty.
10. Liability to penalty.
11. Assessment of penalty.
12. Right to appeal against penalty.
13. Procedure on appeal against penalty.
14. Enforcement of penalty.
15. Immunity from suit.
16. Anti-avoidance.
17. Offence.
18. Amendment of Second Schedule.
19. Regulations.

**SCHEDULES**