

- (ii) any other tax agreements entered into by the Government of Anguilla.
(Act 4/2014, s. 2)

Offences and penalties

3. (1) Any person who—

- (a) being in possession of confidential information, however obtained—

- (i) divulges it to any person not entitled to possession thereof, or

- (ii) attempts, offers or threatens to divulge it to any person not entitled to possession thereof; or

- (b) obtains or attempts to obtain confidential information to which he is not entitled;

is guilty of an offence.

(2) It is a defence for a person charged with an offence under subsection (1) if he proves to the satisfaction of the court that, at the time when he divulged, attempted, offered or threatened to divulge, or obtained or attempted to obtain the confidential information in question, he did not know, and did not have reasonable grounds to suspect, that doing so would be a breach of an express or implied duty to preserve confidentiality or would be contrary to this Act.

(3) For the avoidance of doubt, it is hereby declared that a bank that gives a credit reference in respect of a customer, without first obtaining the authority of that customer, is guilty of an offence under subsection (1).

(4) Any person who, being in possession of information that he knows or has reason to suppose is confidential information, makes use thereof without the consent of the principal for the benefit of himself or any other person is guilty of an offence.

(5) Any person, other than a professional person, who commits an offence under this section is liable on summary conviction—

- (a) in the case of an individual, to a fine of \$25,000 or to imprisonment for 12 months or to both; or

- (b) in the case of a body corporate, to a fine of \$125,000.

(6) Any professional person who commits an offence under this section is liable on summary conviction—

- (a) in the case of an individual, to a fine of \$50,000 or to imprisonment for 12 months or to both; or

- (b) in the case of a body corporate, to a fine of \$250,000.

(7) Any person who is convicted of an offence under subsection (1) and is proved to have solicited, received or offered (as the case may be), on behalf of himself or any other person, any reward for doing the act that constituted the offence is liable, in addition to any penalty imposed