

**PROTOCOL  
AMENDING THE AGREEMENT**

**BETWEEN**

**THE STATES OF GUERNSEY  
AND**

**THE COMMONWEALTH OF THE BAHAMAS**

**FOR THE EXCHANGE OF INFORMATION  
RELATING TO TAX MATTERS**

## PROTOCOL

The States of Guernsey and the Commonwealth of The Bahamas ("the Parties") desiring to amend the Tax Information Exchange Agreement for the exchange of information relating to tax matters, signed at Nassau on 8 August 2011 and at St. Peter Port, on 29 July 2011 (hereinafter referred to as "the Agreement"),

### HAVE AGREED AS FOLLOWS:

#### ARTICLE I

The following new Article shall be inserted immediately after Article 4 of the Agreement:

#### "ARTICLE 4A

##### Automatic Exchange of Information

1. The competent authorities may automatically transmit information to each other for the purposes referred to in Article 1 (Scope of the Agreement). The competent authorities shall determine the items of information to be exchanged pursuant to this Article and the procedures to be used to exchange such items of information.
2. The competent authorities may mutually agree on additional procedures to be used for the purposes of this Article."

#### ARTICLE II

The Parties shall notify each other in writing when their necessary internal procedures for entry into force of this Protocol have been completed. This Protocol shall enter into force on the date of the later of such written notifications.

#### ARTICLE III

This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Parties, have signed this Protocol.

DONE at Nassau, Bahamas this 12<sup>th</sup> day of April, 2017 and at St. Peter Port,  
Guernsey this 16<sup>th</sup> day of May, 2017 in the English language.



FOR THE STATES OF GUERNSEY



FOR THE COMMONWEALTH

OF THE BAHAMAS