

**PROTOCOL
AMENDING THE ARRANGEMENT
BETWEEN
THE STATES OF GUERNSEY
AND
THE GOVERNMENT OF MONTSERRAT
(AS AUTHORISED BY THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND)
ON THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS,
SIGNED ON 7TH APRIL 2014 AND 19TH MAY 2014**

The States of Guernsey and the Government of Montserrat (as authorised by the Government of the United Kingdom of Great Britain and Northern Ireland) (hereinafter “the Parties”),

Desiring to amend the Arrangement between the States of Guernsey and the Government of Montserrat (as Authorised by the Government of the United Kingdom of Great Britain and Northern Ireland) on the Exchange of Information Relating to Tax Matters, signed on 7th April 2014 and 19th May 2014 (hereinafter “the 2014 Arrangement”),

The Parties acknowledge that the United Kingdom continues to be responsible for the international relations of Guernsey and Montserrat in international law. Neither this Protocol nor the 2014 Arrangement can therefore create obligations which are binding under international law and are not intended to alter or affect the respective constitutional relationships between Guernsey and Montserrat and the United Kingdom,

Have agreed as follows:

ARTICLE 1

In Article 4 (Definitions) of the 2014 Arrangement, subparagraph e) of paragraph 1 is deleted and replaced by the following:

- “e) “competent authority” means in the case of Guernsey, the Director of the Revenue Service or her delegate and, in the case of Montserrat, the Comptroller of Inland Revenue;”

ARTICLE 2

The following shall be added after Article 5 (Exchange of Information Upon Request) of the 2014 Arrangement:

“ARTICLE 5A AUTOMATIC EXCHANGE OF INFORMATION

1. The competent authorities of the Parties may automatically transmit information to each other for the purposes specified in Article 1. 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 of the Parties may mutually agree on additional procedures to be used for the purposes of this Article.

ARTICLE 5B SPONTANEOUS EXCHANGE OF INFORMATION

The competent authority of a Party may spontaneously transmit to the competent authority of the other Party information that has come to the attention of the first-mentioned competent authority and that the first-mentioned competent authority supposes to be foreseeably relevant to the accomplishment of the purposes specified in Article 1. The competent authorities shall determine the procedures to be used to exchange such information.”.

ARTICLE 3

In Article 12 (Mutual Agreement Procedure) of the 2014 Arrangement, paragraph 2 is deleted and replaced by the following:

“2 In addition to the endeavours referred to in paragraph 1, the competent authorities of the Parties may mutually agree on the procedures to be used under Articles 5, 5A, 5B, 6 and 10.”.

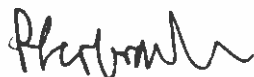
ARTICLE 4

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:

- a) with respect to automatically exchanging information under Article 5A, on 1 January 2024; and
- b) for all other matters, on the date of the later of such written notifications.

In witness whereof, the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

Done at Brades, Montserrat this 18th day of July, 2023, and
at St. Peter Port, Guernsey this 15th day of September 2023, in duplicate in
the English language.



Deputy Peter Ferbrache
Chief Minister
FOR THE STATES OF GUERNSEY



Hon. Joseph E. Farrell
Premier
**FOR THE GOVERNMENT OF
MONTSEERRAT**