

PROTOCOL  
Amending the Agreement between  
the Government of the States of Guernsey and the Government of the United  
States of America for the Exchange of Information Relating to Taxes,  
signed at Washington, on September 19, 2002.

The Government of the States of Guernsey and the Government of the United States of America (hereinafter “the parties”),

Desiring to amend the Agreement between the Government of the States of Guernsey and the Government of the United States of America for the Exchange of Information Relating to Taxes, signed at Washington, on September 19, 2002,

Acknowledging that the Government of the States of Guernsey has been entrusted, under the terms of the Entrustment from the United Kingdom of Great Britain and Northern Ireland, to negotiate, conclude, perform and subject to the terms of this Agreement terminate a tax information exchange agreement with the Government of the United States of America,

Have agreed as follows:

ARTICLE I

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

**“ARTICLE 5A  
Automatic Exchange of Information**

1. The competent authorities of the parties may automatically transmit information to each other for the purposes referred to in Article 1 (Scope of the Agreement). The parties 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 referred to in Article 1 (Scope of the Agreement). The competent authorities of the parties shall determine the procedures to be used to exchange such information.”

**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.

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

Done at London in duplicate, this thirteenth day of December, 2013.

FOR THE GOVERNMENT OF  
THE STATES OF GUERNSEY:

FOR THE GOVERNMENT OF THE  
UNITED STATES OF AMERICA: