

Appendix

**AGREEMENT BETWEEN THE UNITED KINGDOM AND GUERNSEY
AMENDING THE 2009 AGREEMENT BETWEEN THE UNITED KINGDOM
AND GUERNSEY FOR THE EXCHANGE OF INFORMATION RELATING
TO TAX MATTERS**

The United Kingdom and Guernsey (“the Parties”), desiring to amend the Agreement between the Parties for the exchange of information relating to tax matters (“the 2009 Agreement”), have agreed as follows:

1. 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 (Object and 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 (Object and Scope of the Agreement). The competent authorities of the Parties shall determine the procedures to be used to exchange such information.”

2. Each of the Parties shall notify to the other the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications and shall have effect for information exchanged on or after that date without regard to the taxable period to which the information relates.