

PROTOCOL
Amending the Agreement between
the Government of the British Virgin Islands and the States of Guernsey for the
Exchange of Information Relating to Tax Matters,
signed on 12th April 2013 and 17th April 2013.

The Government of the British Virgin Islands and the States of Guernsey (hereinafter “the Contracting Parties”),

Desiring to amend the Agreement between the Government of the British Virgin Islands and the States of Guernsey for the Exchange of Information Relating to Tax Matters, signed on 12th April 2013 and 17th April 2013,

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 Contracting Parties 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 of the Contracting 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 Contracting Party may spontaneously transmit to the competent authority of the other Contracting 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 shall determine the procedures to be used to exchange such information.”.

ARTICLE II

Paragraph 2 of Article 14 (Mutual Agreement Procedure) is revised as follows:

