

## PROTOCOL

### AMENDING THE AGREEMENT BETWEEN THE STATES OF GUERNSEY AND THE GOVERNMENT OF GIBRALTAR FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS, SIGNED AT LONDON ON 22<sup>ND</sup> OCTOBER 2013

The States of Guernsey and the Government of Gibraltar (hereinafter "the Parties"),

Desiring to amend the Agreement between the States of Guernsey and the Government of Gibraltar for the Exchange of Information Relating to Tax Matters, signed at London on 22nd October 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 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 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 shall determine the procedures to be used to exchange such information."

## ARTICLE II

Paragraph 2 of **Article 11 (Mutual Agreement and Arbitration Procedures)** is revised as follows to add references to the new Article 5A and 5B:

"In addition to the agreements 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 9."

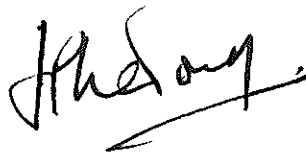
## ARTICLE III

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 have signed this Protocol.

Done at Guernsey this 23<sup>rd</sup> day of MARCH 2015, and in Gibraltar this 6<sup>th</sup> day of April 2015 in duplicate in the English language.

FOR THE STATES OF  
GUERNSEY



FOR THE GOVERNMENT OF  
GIBRALTAR

