

**PROTOCOL**  
**Amending the Agreement between the States of Guernsey**  
**and the Republic of Finland**  
**for the Exchange of Information relating to Tax Matters;**  
**signed on 28th October, 2008**

The States of Guernsey and the Government of the Republic of Finland ("the Parties"),

Desiring to amend the Agreement between the States of Guernsey and the Republic of Finland for the Exchange of Information relating to Tax Matters, signed on 28th October, 2008

Have agreed as follows:

ARTICLE I

In Article 3 (Definitions):

(i) sub-paragraph (a) of paragraph 1 shall be deleted and replaced by the following:

"a) the term "Guernsey" means the States of Guernsey and, when used in the geographical sense, means the islands of Guernsey, Alderney and Herm, and the territorial sea adjacent thereto, in accordance with international law, save that any reference to the law of Guernsey is to the law of the island of Guernsey as it applies there and in the islands of Alderney and Herm;"

(ii) sub-paragraph (d) of paragraph 1 shall be deleted and replaced by the following:

"competent authority" means, in the case of Guernsey, the Director of the Revenue Service or her delegate and in the case of Finland, the Ministry of Finance, its authorised representative or the authority which, by the Ministry of Finance, is designated as competent authority;"

ARTICLE 2

This Protocol shall enter into force on the thirtieth day after the later of the dates on which each of the Parties has notified the other in writing that the procedures required by its law have been complied with.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Protocol.

DONE at *Helsinki*, on the *3rd* day of *April*, 2020, and at *Guernsey*, on the *21st* day of *April*, 2020, in duplicate in the English language.

FOR THE STATES OF GUERNSEY:

FOR THE GOVERNMENT OF THE REPUBLIC OF FINLAND: