

PROTOCOL

Amending the Agreement between
the States of Guernsey and the Government of the British Virgin Islands for the
Exchange of Information Relating to Tax Matters,
signed on 12th April 2013 and 17th April 2013,
and amended by Protocol, signed on 25th November 2014 and 11th December 2014.

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

Desiring to amend the Agreement between the States of Guernsey and the Government of the British Virgin Islands for the Exchange of Information Relating to Tax Matters, signed on 12th April 2013 and 17th April 2013, and amended by Protocol, signed on 25th November 2014 and 11th December 2014 (“ the Agreement”),

Have agreed as follows:

ARTICLE I

The following shall replace paragraph 1 of Article 11 of the Agreement (No Prejudicial or Restrictive Measures):

“1. A Contracting Party shall not apply prejudicial or restrictive measures based on harmful tax practices to residents, nationals or citizens of the other Contracting Party so long as this Agreement, and any other agreement between the Contracting Parties or the competent authorities of the Parties, relating to the exchange of information for tax purposes, is in force and effective.”

ARTICLE II

The Contracting 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 authorized thereto have signed this Protocol.

Done at St Peter Port this 8th day of October 2015, and
at Road Town this 5th day of November, 2015, in duplicate in
the English language.

FOR THE STATES OF GUERNSEY



FOR THE GOVERNMENT OF THE
BRITISH VIRGIN ISLANDS

