

**TAXATION**

**Information Exchange**

**Protocol Between  
the UNITED STATES OF AMERICA  
and GIBRALTAR**

Amending the Agreement of  
March 31, 2009

Signed at London May 8, 2014



NOTE BY THE DEPARTMENT OF STATE

Pursuant to Public Law 89—497, approved July 8, 1966  
(80 Stat. 271; 1 U.S.C. 113)—

“. . .the Treaties and Other International Acts Series issued under the authority of the Secretary of State shall be competent evidence . . . of the treaties, international agreements other than treaties, and proclamations by the President of such treaties and international agreements other than treaties, as the case may be, therein contained, in all the courts of law and equity and of maritime jurisdiction, and in all the tribunals and public offices of the United States, and of the several States, without any further proof or authentication thereof.”

## **GIBRALTAR**

### **Taxation: Information Exchange**

*Protocol amending agreement of March 31, 2009.  
Signed at London May 8, 2014;  
Entered into force June 29, 2014.*

**PROTOCOL**  
Amending the Agreement between  
the Government of the United States of America and the Government of Gibraltar  
for the Exchange of Information Relating to Taxes,  
signed at London, on March 31, 2009.

The Government of the United States of America and the Government of Gibraltar (hereinafter “the parties”),

Desiring to amend the Agreement between the Government of the United States of America and the Government of Gibraltar for the Exchange of Information Relating to Taxes, signed at London, on March 31, 2009,

Noting that the Government of the United Kingdom of Great Britain and Northern Ireland (the “United Kingdom”) provided a copy of a Letter of Entrustment, via diplomatic note number EUD MED/001/14 of 17 April 2014, to the United States in which the United Kingdom has entrusted Gibraltar to negotiate and conclude a tax information exchange agreement with the United States,

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

**ARTICLE II**

This Agreement shall enter into force one month from the date of Gibraltar’s written notification to the United States that Gibraltar has completed its necessary internal procedures for entry into force of this Agreement.

In witness whereof, the undersigned, being duly authorized thereto by the respective parties, have signed this Protocol.

Done at London in duplicate, this 8th day of May, 2014.

FOR THE GOVERNMENT OF  
THE UNITED STATES OF AMERICA:

May 8, 2014

FOR THE GOVERNMENT OF  
GIBRALTAR:

8<sup>th</sup> day 2014.