

Subsidiary Legislation made under s. 3(6).

**INTERNATIONAL CO-OPERATION (TAX  
INFORMATION) ACT 2009 (UNITED STATES OF  
AMERICA) (AMENDMENT) NOTICE 2014**

**(LN. 2014/080)**

*Commencement*      **22.5.2014**

| Amending<br>enactments | Relevant current<br>provisions | Commencement<br>date |
|------------------------|--------------------------------|----------------------|
| None                   |                                |                      |

**EU Legislation/International Agreements involved:**

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In accordance with the provisions of section 3(6) of the International Co-operation (Tax Information) Act 2009 I have issued the following Notice.

**Title.**

1. This Notice may be cited as the International Co-operation (Tax Information) Act 2009 (United States of America) (Amendment) Notice 2014.

**Text of Agreement.**

2. Pursuant to section 3(6) of the International Co-operation (Tax Information) Act 2009 the text of an agreement, which amends the Agreement dated 31 March 2009, entered into between the Government of the United States of America and the Government of Gibraltar is hereby reproduced-

**PROTOCOL**

Amending the Agreement between  
the Government of Gibraltar and the Government of the United States of  
America 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  
GIBRALTAR:

FOR THE GOVERNMENT OF  
THE UNITED STATES OF  
AMERICA:

Albert Isola  
Minister for Financial Services

Julie Nutter  
Minister Counsellor for  
Economic Affairs