

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4044 of 12 December, 2013

LEGAL NOTICE NO. 185 OF 2013.

**INTERNATIONAL CO-OPERATION (TAX INFORMATION)
ACT 2009**

**INTERNATIONAL CO-OPERATION (TAX INFORMATION) ACT
2009 (UNITED KINGDOM) (AMENDMENT) NOTICE 2013**

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 Kingdom) (Amendment) Notice 2013.

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 2009, entered into between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Gibraltar is hereby reproduced—

**AGREEMENT BETWEEN THE UNITED KINGDOM AND
GIBRALTAR AMENDING THE 2009 AGREEMENT BETWEEN
THE UNITED KINGDOM AND GIBRALTAR FOR THE
EXCHANGE OF INFORMATION RELATING TO TAXES**

The United Kingdom and Gibraltar (“the Parties”) desiring to amend the Agreement between the Parties for the exchange of information relating to tax matters (“the 2009 Agreement”), have agreed as follows:

1. 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 Paragraph 1 (Object and Scope of 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

1. 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 Paragraph 1 (Object and Scope of Agreement). The competent authorities of the Parties shall determine the procedures to be used to exchange such information.”
2. Each of the Parties shall notify the other of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications and shall have effect for information exchanged on or after that date without regard to the taxable period to which the information relates.

Signed by Exchange of Letters between David Gauke MP, Exchequer Secretary to the Treasury for the Government of the United Kingdom in London and Albert Isola MP, Minister with responsibility for Financial Services for the Government of Gibraltar in Jakarta on 21 November 2013.

Dated 12th December, 2013.

F R PICARDO,
Minister with responsibility for finance.