

**PROTOCOL**  
Amending the Agreement between  
the Government of the United States of America and the Government of the  
States of Jersey for the Exchange of Information Relating to Taxes,  
signed at Washington, on November 4, 2002.

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

Desiring to amend the Agreement between the Government of the United States of America and the Government of the States of Jersey for the Exchange of Information Relating to Taxes, signed at Washington, on November 4, 2002,

Acknowledging that the Government of the States of Jersey has been entrusted, under the terms of the Entrustment from the United Kingdom of Great Britain and Northern Ireland, to negotiate, conclude, perform and subject to the terms of this Agreement terminate a tax information exchange agreement with the Government of the United States of America,

Have agreed as follows:

## ARTICLE I

Paragraph 1 of Article 4 (Definitions) shall be amended by deleting the words “and for Jersey, the Comptroller of Income Tax or his delegate, except that until a date not later than January 1, 2006, Her Majesty’s Attorney General for Jersey may act as the competent authority in respect of criminal tax matters” and replacing them with “and for Jersey, the Minister for Treasury and Resources or his authorized representative”.

## ARTICLE II

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 III

The 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 authorised thereto by the respective parties, have signed this Protocol.

Done at \_\_\_\_\_ in duplicate, this \_\_\_ day of \_\_\_\_\_, 20\_\_.

FOR THE GOVERNMENT OF  
THE UNITED STATES OF  
AMERICA:

FOR THE GOVERNMENT OF  
THE STATES OF JERSEY: