

SCHEDULE

PART 2

ARRANGEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF ANGUILLA AMENDING THE 2009 ARRANGEMENT FOR THE EXCHANGE OF INFORMATION RELATING TO TAXES

The United Kingdom and Anguilla (“the Territories”) desiring to amend the Arrangement between the two territories for the exchange of information relating to tax matters (“the 2009 Arrangement”), have agreed as follows:

1. The following shall be added after Paragraph 5 (Exchange of Information Upon Request):

“PARAGRAPH 5A

AUTOMATIC EXCHANGE OF INFORMATION

1. The competent authorities of the Territories may automatically transmit information to each other for the purposes referred to in Paragraph 1 (Scope of Arrangement). The Territories shall determine the items of information to be exchanged pursuant to this Paragraph and the procedures to be used to exchange such items of information.
2. The competent authorities of the Territories may mutually agree on additional procedures to be used for the purposes of this Paragraph.

PARAGRAPH 5B

SPONTANEOUS EXCHANGE OF INFORMATION

The competent authority of a Territory may spontaneously transmit to the competent authority of the other Territory 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 (Scope of Arrangement). The competent authorities of the Territories shall determine the procedures to be used to exchange such information.”

2. Each of the Territories shall notify the other of the completion of the procedures required by its law for the bringing into force of this Arrangement. This Arrangement 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.