



**PROTOCOL  
BETWEEN  
MALTA  
AND  
BARBADOS  
AMENDING THE CONVENTION BETWEEN MALTA AND BARBADOS  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION  
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME  
SIGNED AT LONDON ON THE 5<sup>TH</sup> DAY OF DECEMBER 2001**

The Government of Malta and the Government of Barbados,

Desiring to conclude a Protocol to amend the Convention between Malta and Barbados for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed on the 5<sup>th</sup> day of December 2001 (hereinafter referred to as "the Convention");

Have agreed as follows:

**Article 1**

Article 25 of the Convention shall be deleted and replaced by the following:

**"Article 25**

**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws

concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of the State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determinations of appeals in relation to the taxes referred in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

(a) To carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

(b) To supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) To supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligations contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is

held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in person.”

## Article 2

1. Each of the Contracting states shall notify the other in writing, through diplomatic channel, of the completion of the procedures required by its laws for the bringing into force of this Protocol.
2. The protocol shall enter into force on the thirtieth day after the receipt of the later of the notifications referred to in paragraph 1 and shall thereupon have effect in respect of Article 25 (Exchange of Information) of the Convention, for requests made on or after the date of entry into force of this Protocol.
3. This protocol shall remain in force for as long as the Convention remains in force.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

Done at New York this 25<sup>TH</sup> of September 2018 in duplicate in the English language.

  
FOR THE GOVERNMENT  
OF THE REPUBLIC OF MALTA:

  
FOR THE GOVERNMENT  
OF BARBADOS: