

PROTOCOL
Amending the Agreement between
the Government of the United States of America and
the Government of the Isle of Man
for the Exchange of Information Relating to Taxes,
signed at Washington, on October 3, 2002.

The Government of the United States of America and the Government of the Isle of Man (hereinafter “the Contracting Parties”),

Desiring to amend the Agreement between the Government of the United States of America and the Government of the Isle of Man for the Exchange of Information Relating to Taxes, signed at Washington, on October 3, 2002,

Acknowledging that the Government of the Isle of Man 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

Clause (ii) subparagraph b) of paragraph 1 of Article 4 (Definitions) shall be deleted and replaced with the following:

“(ii) in the case of the Isle of Man, the Assessor of Income Tax or his or her delegate;”

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 Contracting Parties may automatically transmit information to each other for the purposes referred to in Article 1 (Object and Scope of the Agreement). The Contracting 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 Contracting 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 Contracting Party may spontaneously transmit to the competent authority of the other Contracting 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 I (Object and Scope of the Agreement). The competent authorities of the Contracting Parties shall determine the procedures to be used to exchange such information.”

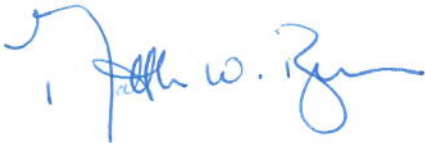
ARTICLE III

The Contracting 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 *London* in duplicate, this *13th* day of *December*, 2013.

FOR THE GOVERNMENT OF
THE UNITED STATES OF AMERICA:



FOR THE GOVERNMENT OF THE
ISLE OF MAN:

