PROTOCOL

between

THE GOVERNMENT OF BARBADOS

and

THE GOVERNMENT OF THE REPUBLIC
OF MAURITIUS

PROTOCOL

between

THE GOVERNMENT OF BARBADOS

and

THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS


The Government of Barbados and the Government of the Republic of Mauritius,

Desiring to conclude a Protocol to amend the Agreement between The Government of Barbados and The Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at St. Kitts on the 28th day of September 2004 (hereinafter referred to as “the Agreement”);

Have agreed as follows:

Article 1

Article 27 of the Agreement shall be deleted and replaced by the following:

“Article 27

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 Agreement 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 Agreement. The exchange of information is not restricted by Articles 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 that 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 determination of appeals in relation to the taxes referred to 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

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 obligation 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 a person."
Article 2

1. Each of the Contracting States shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Protocol.

2. This Protocol shall enter into force on the thirtieth day after the receipt of the later notification referred to in paragraph 1 and shall thereupon have effect in respect of Article 27 (Exchange of Information) for requests made on or after the date of entry into force of this Protocol.

3. This Protocol shall remain in force as long as the Agreement remains in force.

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

DONE at Washington, D.C. this 6th day of December, 2017 in duplicate in the English language.

H.E. Mr. SELWIN HART
For the Government of Barbados

H.E. Mr. SOOROOJDEV PHOKEER
G.O.S.K
For the Government of the Republic of Mauritius

The Government of Barbados and the Government of the Republic of Mauritius,

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   (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 obligation 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.

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