

PROTOCOL
AMENDING THE AGREEMENT
BETWEEN THE GOVERNMENT OF JAPAN
AND THE GOVERNMENT OF THE COMMONWEALTH OF THE BAHAMAS
FOR THE EXCHANGE OF INFORMATION
FOR THE PURPOSE OF THE PREVENTION OF FISCAL EVASION
AND THE ALLOCATION OF RIGHTS OF TAXATION
WITH RESPECT TO INCOME OF INDIVIDUALS

The Government of Japan and the Government of the Commonwealth of The Bahamas,

Desiring to amend the Agreement between the Government of Japan and the Government of the Commonwealth of The Bahamas for the Exchange of Information for the Purpose of the Prevention of Fiscal Evasion and the Allocation of Rights of Taxation with respect to Income of Individuals, signed at Nassau on 27th January, 2011 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

ARTICLE I

The following new Article shall be inserted immediately after Article 5 of the Agreement:

"Article 5A
AUTOMATIC EXCHANGE OF INFORMATION

With respect to categories of cases and in accordance with procedures which the competent authorities of the Contracting Parties shall determine by mutual agreement, they shall automatically exchange information for the purposes referred to in Article 2."

ARTICLE II

Article 3 of the Agreement shall be deleted and replaced by the following:

"Article 3
JURISDICTION

A Contracting Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction."

ARTICLE III

Article 8 of the Agreement shall be amended by deleting the last sentence and replacing it with the following sentence:

"The information may not be disclosed to any other person or authority, including those in non-Contracting Parties, without the express written consent of the competent authority of the Contracting Party providing the information."

ARTICLE IV

The following new paragraph shall be inserted immediately after paragraph 3 of Article 18 of the Agreement:

"4. Notwithstanding paragraph 2, Article 5A shall be applicable:

- (a) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1 January 2017; and
- (b) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after 1 January 2017."

ARTICLE V

1. This Protocol shall be approved in accordance with the legal procedures of each of the Contracting Parties and shall enter into force on the thirtieth day after the date of exchange of diplomatic notes indicating such approval.

2. This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force.

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

DONE in duplicate at Nassau this ninth day of
February, 2017, in the Japanese and English languages, each
text being equally authentic.

FOR THE GOVERNMENT OF
JAPAN:
Masanori Nakano

FOR THE GOVERNMENT OF THE
COMMONWEALTH OF THE BAHAMAS:
Michael B. Halkitis