

Government Notice No. 36 of 2018

THE INCOME TAX ACT

**Regulations made by the Minister under section 76
of the Income Tax Act**

1. These regulations may be cited as the Double Taxation Avoidance Agreement (Barbados) (Amendment) Regulations 2018.
2. In these regulations –
“principal regulations” means the Double Taxation Avoidance Agreement (Barbados) Regulations 2004.
3. Regulation 2 of the principal regulations is amended –
 - (a) in the definition of “Agreement”, by deleting the word “Schedule.” and replacing it by the words “First Schedule as amended by the Protocol set out in the Second Schedule;”;
 - (b) by adding the following new definition –
“Protocol” means the Protocol amending the Agreement between the Government of the Republic of Mauritius and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Washington on 6 December 2017, and set out in the Schedule.
4. The principal regulations are amended by adding the Second Schedule set out in the Schedule to these regulations, the existing Schedule being renumbered as the First Schedule.
5. The Protocol shall come into operation on such date the Minister may specify in a notice to be published in the Gazette.

Made by the Minister on 19 March 2018.

SCHEDULE

[Regulation 2]

SECOND SCHEDULE

[Regulation 4]

**PROTOCOL AMENDING THE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS
AND THE GOVERNMENT OF BARBADOS FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME**

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

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 28 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 notifications 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 authorized thereto by their respective Governments, have signed this Protocol.

Done at Washington DC this 6 day of December 2017 in duplicate in the English language.

H. E. Mr. Sooroojdev Phokeer, GOSK

Ambassador

**For the Government of the Republic
of Mauritius**

H. E. Mr. Selwin Hart

Ambassador

**For the Government of
Barbados**

