

TREATIES FOR WHICH THE UK IS DEPOSITARY

None

PUBLISHED IN THE COUNTRY SERIES THIS MONTH

None

PUBLISHED IN THE MISCELLANEOUS SERIES THIS MONTH

None

PUBLISHED IN THE EU SERIES THIS MONTH

The *Agreement establishing the EU-LAC International Foundation* (Santo Domingo, 25 October 2016) was published as EU Series No.2 (2017) Cm 9463.

PUBLISHED IN THE TREATY SERIES THIS MONTH

None

MULTILATERAL TREATIES: UK ACTIONS

Convention on International Interests in Mobile Equipment (Cape Town, 16 November 2001)

Action: Extension to Bermuda with declarations

Communicated by the depositary, UNIDROIT, on 21 June 2017 with the declarations taking effect from 01 Jan 2018:

“Pursuant to Articles 39(1) and 52(4) of the Convention on International Interests in Mobile Equipment (the “Convention”), the Government of the United Kingdom of Great Britain and Northern Ireland declares:

(a) that all categories of non-consensual rights or interests which, under the laws of Bermuda at the date of this Declaration, or created after that date, have priority over an interest in an object equivalent to that of the holder of a registered international interest shall, to that extent, have priority over a registered international interest, whether in or outside insolvency proceedings;

(b) that nothing in the Convention shall affect the right of the Government of Bermuda or any other provider of public services (whether an intergovernmental organisation or a private or public entity or otherwise) to arrest or detain an aircraft object under the laws of Bermuda for payment of amounts owed to such entity, organisation or provider directly relating to those services in respect of that aircraft object or another aircraft object.

United Kingdom Treaty Action Bulletin June 2017

Pursuant to Articles 39(4) and 52(4) of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that a right or interest of a category covered by a declaration made under paragraph (a) above pursuant to Article 39(1)(a) of the Convention shall have priority over an international interest registered prior to the date of deposit of the instrument of extension of the United Kingdom of Great Britain and Northern Ireland of the Convention to Bermuda.

Pursuant to Article 52 of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that the ratification of the Convention of the United Kingdom of Great Britain and Northern Ireland shall be extended to the territory of Bermuda for whose international relations the Government of the United Kingdom of Great Britain and Northern Ireland is responsible.

Pursuant to Articles 52(4) and 53 of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that in Bermuda the relevant "court" for the purposes of Article 1 and Chapter XII of the Convention is the Supreme Court of Bermuda.

Pursuant to Articles 52(4) and 54(2), of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that all remedies available to the creditor under any provision of the Convention which are not expressed to require application to the court may be exercised without leave of the court."

Action: Extension to the Isle of Man with declarations

Communicated by the depositary, UNIDROIT, on 21 June 2017 with the declarations taking effect from 01 Jan 2018:

"Pursuant to Articles 39(1) and 52(4) of the Convention on International Interests in Mobile Equipment (the "Convention"), the Government of the United Kingdom of Great Britain and Northern Ireland declares:

- (a) that all categories of non-consensual rights or interests which under the law of the Isle of Man at the date of this declaration, or created after that date, have priority over an interest in an object equivalent to that of the holder of a registered international interest and shall to that extent have priority over a registered international interest, whether in or outside insolvency proceedings; and
- (b) that nothing in the Convention shall affect the rights of the Isle of Man or any intergovernmental organization of which the United Kingdom of Great Britain and Northern Ireland is a Member State, or other private provider of public services in the Isle of Man to arrest or detain an airframe, aircraft engine or helicopter under the law of the Isle of Man for payment of amounts owed to such entity, organization or provider directly relating to those services in respect of that object or another object.

Pursuant to Articles 39(4) and 52(4) of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that a right or interest in a category referred to in sub-paragraph (a) above pursuant to Article 39(1)(a) of the Convention, in the Isle of Man, shall have priority over an international interest registered prior to the date of deposit of the instrument of extension of the ratification of the United Kingdom of Great Britain and Northern Ireland of the Convention to the Isle of Man.

Pursuant to Article 52 of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that the ratification of the Convention of the United Kingdom of Great Britain and Northern Ireland shall be extended to the territory of the Isle of Man for whose international relations the Government of the United Kingdom of Great Britain and Northern Ireland is responsible.

Pursuant to Articles 52(4) and 53 of the Convention, the Government of the United Kingdom of Great Britain and Northern Ireland declares that in the Isle of Man the relevant court for the purposes of Article 1 and Chapter XII of the Convention is the High Court of Justice of the Isle of Man.

United Kingdom Treaty Action Bulletin June 2017

Pursuant to Articles 52(4) and 54(2) of the Convention, the Government of the United Kingdom Great Britain and Northern Ireland declares that any remedy available to the creditor in the Isle of Man under any provision of the Convention which is not there expressed to require application to the court may be exercised without the leave of the court.”

Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment (Cape Town, 16 November 2001)

Action: Extension to Bermuda with declarations

Communicated by the depositary, UNIDROIT, on 21 June 2017 with the declarations taking effect from 01 Jan 2018:

“Pursuant to Article XXIX of the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment (“the Protocol”), the Government of the United Kingdom of Great Britain and Northern Ireland declares that the ratification of the Protocol of the United Kingdom of Great Britain and Northern Ireland shall be extended to the territory of Bermuda for whose international relations the United Kingdom is responsible.

Pursuant to Articles XXIX (4) and XXX (1) of the Protocol, the Government of the United Kingdom of Great Britain and Northern Ireland declares that Articles VIII, XII and XIII of the Protocol shall apply to Bermuda.

Pursuant to Article XXX (2) of the Protocol, the Government of the United Kingdom of Great Britain and Northern Ireland declares that Bermuda shall apply Article X of the Protocol in its entirety and that the number of days to be used for the purposes of the time-limit laid down in Article X (2) of the Protocol shall be 10 calendar days in Bermuda from the date the application for relief is filed.

Pursuant to Article XXX (3) of the Protocol, the Government of the United Kingdom of Great Britain and Northern Ireland declares that Bermuda shall apply Article XI, Alternative A of the Protocol in its entirety to all types of all insolvency proceedings and that the waiting period for the purposes of Article XI (3) of that Alternative shall be sixty (60) calendar days.”

Action: Extension to Isle of Man with declarations

Communicated by the depositary, UNIDROIT, on 21 June 2017 with the declarations taking effect from 01 Jan 2018:

“Pursuant to Article XXIX of the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment (“the Protocol”), the Government of the United Kingdom of Great Britain and Northern Ireland declares that the ratification of the Protocol of the United Kingdom of Great Britain and Northern Ireland shall be extended to the territory of the Isle of Man for whose international relations the United Kingdom is responsible.

Pursuant to Articles XXIX (4) and XXX (1) of the Protocol, the Government of the United Kingdom of Great Britain and Northern Ireland declares that Articles VIII, XII and XIII of the Protocol shall apply to the Isle of Man.

Pursuant to Article XXX (2) of the Protocol, the Government of the United Kingdom of Great Britain and Northern Ireland declares that paragraphs (3), (4) and (5) of Article X of the Protocol shall apply to the Isle of Man.”

United Kingdom Treaty Action Bulletin June 2017

Convention on Mutual Administrative Assistance in Tax Matters (ETS No.127) (Strasbourg, 25 January 1988) **as amended by the 2010 Protocol** (Paris, 27 May 2010)

Action: UK communication re Letters of Entrustment

Communicated by the depositary, the Council of Europe, on 16 June 2017:

“The Permanent Delegation of the United Kingdom to the Organisation for Economic Co-operation and Development presents its compliments to the Secretary-General of the OECD and wishes to inform him that the Letters of Entrustment prepared by the United Kingdom (UK) in relation to the Organisation for Economic Cooperation and Development (OECD)/Council of Europe (CoE) Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAAC) entrust the UK Overseas Territories (OTs) and Crown Dependencies (CDs) to take action under the MAAC, including to enter into agreements with other State parties in that respect.

The Letters of Entrustment permit the OTs and CDs to “take action”, which includes, but is not limited to, undertaking the following activities:

- Modifying Annex A (Article 2.3 of the MAAC);
- Modifying Annex B (Article 3.3 of the MAAC);
- Concluding agreements on the automatic exchange of information in compliance with the procedure in Article 6 of the MAAC;
- Issuing a declaration in compliance with the procedure in Article 4.3 of the MAAC;
- Issuing a declaration under Article 9.3 of the MAAC; and
- Agreeing on an earlier date of effect for administrative assistance related to earlier taxable periods or charges to tax as provided for in Article 28.6 of the MAAC, and issuing associated declarations.

The Letters of Entrustment also permit the OTs and CDs to modify their reservations in compliance with Article 30.3 of the MAAC.

The OTs and CDs must notify the United Kingdom in advance of taking such action under the MAAC.

The United Kingdom can confirm that the Letters of Entrustment:

- do not include the possibility for the OTs to withdraw the territorial extension of the MAAC (under Article 29.3) without the United Kingdom’s authorisation;
- do not include the possibility for the CDs to withdraw the territorial extension of the MAAC (under Article 29.3) without first consulting the United Kingdom;
- do not change the United Kingdom’s role as the sole representative in the Co-ordinating Body of the MAAC; and
- provide that the OTs and CDs will be able to “take action in respect of their own jurisdictions under the Convention” which means that each jurisdiction can only take action in respect of itself (including taking some actions usually reserved to parties in respect of itself) and not the United Kingdom or another jurisdiction.

Note by the Secretariat: The United Kingdom Overseas Territories and Crown Dependencies concerned by this Communication are Anguilla, Bermuda, the British Virgin Islands, the Cayman Islands, Gibraltar, Guernsey, the Isle of Man, Jersey, Montserrat and the Turk and Caicos Islands.

Confirmation can be found on the depositary’s web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972782&SecMode=1&DocId=2403912&Usage=2>

United Kingdom Treaty Action Bulletin June 2017

Action: Declaration re Bermuda

“Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.”

Considering that Bermuda has committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”) in accordance with the timeline to which it has committed, Bermuda has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the “CRS MCAA”) on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

Bermuda declares that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between Bermuda and the other Parties to the amended Convention that have made similar declarations, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the receiving jurisdiction irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, and retroactively for tax matters not involving intentional conduct which is liable to prosecution under the criminal laws of the receiving jurisdiction for taxable periods in the receiving jurisdiction beginning on or after 1 January

United Kingdom Treaty Action Bulletin June 2017

2015, considering that Bermuda's effective date of the Amended Convention is 1 January 2015 and the earliest reporting periods of receiving and sending jurisdictions covered by the CRS MCAA is 1 January 2016.

Bermuda declares that the amended Convention shall also have effect for administrative assistance under its Article 5, between Bermuda and the other Parties to the amended Convention that have made similar declarations, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the receiving jurisdiction irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, and retroactively for matters not involving intentional conduct which is liable to prosecution under the criminal laws of the receiving jurisdiction for taxable periods in the receiving jurisdiction beginning on or after 1 January 2015, considering that Bermuda's effective date of the Amended Convention is 1 January 2015 and the earliest reporting periods of receiving and sending jurisdictions covered by the CRS MCAA is 1 January 2016.

This Declaration has limited territorial application and is made only in respect of Bermuda. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected."

Confirmation can be found on the depositary's web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972788&SecMode=1&DocId=2403928&Usage=2>

Action: Withdrawal of reservations in relation to Bermuda

Communicated by the depositary, the Council of Europe, on 16 June 2017:

"The Government of Bermuda expresses its wish to amend its reservations made at the time of the extension of the United Kingdom's ratification of the Convention to the territory of Bermuda.

Pursuant of Article 30, paragraph 4, the following reservations in respect of Bermuda are withdrawn:

Article 30, paragraph 1.a,
Article 30, paragraph 1.c,
Article 30, paragraph 1.f."

Confirmation can be found on the depositary's web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972842&SecMode=1&DocId=2404056&Usage=2>

Action: Declaration re Cayman Islands

"Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Considering that the Cayman Islands have committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention") in accordance with the timeline to which it has committed, the Cayman Islands have signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the "CRS MCAA") on 29 October 2014;

United Kingdom Treaty Action Bulletin June 2017

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Cayman Islands declare that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between the Cayman Islands and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The Cayman Islands declare that the amended Convention shall also have effect for administrative assistance under its Article 5, between the Cayman Islands and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

This Declaration has limited territorial application and is made only in respect of the Cayman Islands. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected”

United Kingdom Treaty Action Bulletin June 2017

Confirmation can be found on the depositary's web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972794&SecMode=1&DocId=2403944&Usage=2>

Action: Declaration re Guernsey

"Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Considering that Guernsey has committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention") in accordance with the timeline to which it has committed, Guernsey has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the "CRS MCAA") on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

Guernsey declares that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between Guernsey and the other Parties to the

United Kingdom Treaty Action Bulletin June 2017

amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

Guernsey declares that the amended Convention shall also have effect for administrative assistance under its Article 5, between Guernsey and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

This Declaration has limited territorial application and is made only in respect of Guernsey. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected.”

Confirmation can be found on the depositary’s web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972866&SecMode=1&DocId=2403960&Usage=2>

Action: Declaration by Guernsey

“Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports.

Considering that Guernsey intends to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”), Guernsey has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the “CbC MCAA”) on 21 October 2016;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

United Kingdom Treaty Action Bulletin June 2017

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

Guernsey declares that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between Guernsey and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

This Declaration has limited territorial application and is made only in respect of Guernsey. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected.”

Confirmation can be found on the depositary’s web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972806&SecMode=1&DocId=2403976&Usage=2>

Action: Declaration re Isle of Man

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Considering that the Isle of Man has committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”) in accordance with the timeline to which it has committed, the Isle of Man has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the “CRS MCAA”) on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with

United Kingdom Treaty Action Bulletin June 2017

respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;
Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Isle of Man declares that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between the Isle of Man and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The Isle of Man declares that the amended Convention shall also have effect for administrative assistance under its Article 5, between the Isle of Man and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

This Declaration has limited territorial application and is made only in respect of the Isle of Man. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected.”

Confirmation can be found on the depositary’s web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972812&SecMode=1&DocId=2403992&Usage=2>

Action: Declaration re Isle of Man

“Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports.

Considering that the Isle of Man intends to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”), the Isle of Man has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the “CbC MCAA”) on 21 October 2016;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

United Kingdom Treaty Action Bulletin June 2017

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Isle of Man declares that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between the Isle of Man and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

This Declaration has limited territorial application and is made only in respect of the Isle of Man. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected.”

Confirmation can be found on the depositary’s web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972818&SecMode=1&DocId=2404008&Usage=2>

Action: Declaration re Jersey

“Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Considering that the Government of Jersey has committed to automatically exchange information in 2017 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”) in accordance with the timeline to which it has committed, the Government of Jersey has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the “CRS MCAA”) on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

United Kingdom Treaty Action Bulletin June 2017

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Government of Jersey declares that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between the Government of Jersey and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The Government of Jersey declares that the amended Convention shall also have effect for administrative assistance under its Article 5, between the Government of Jersey and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

This Declaration has limited territorial application and is made only in respect of the Bailiwick of Jersey. For the avoidance of doubt, the constitutional relationship between the United Kingdom and its Crown Dependencies and Overseas Territories is respected.”

Confirmation can be found on the depositary's web pages:

<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2972824&SecMode=1&DocId=2404024&Usage=2>