

DEPARTMENT OF FOREIGN AFFAIRS AND TRADE  
CANBERRA

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF AUSTRALIA**

**AND**

**THE GOVERNMENT OF ANTIGUA AND BARBUDA**

**ON**

**THE EXCHANGE OF INFORMATION WITH RESPECT TO TAXES**

**Saint John's, Antigua 30 January 2007**

**Not yet in force  
[2007] ATNIF 2**

**AGREEMENT BETWEEN THE GOVERNMENT OF AUSTRALIA AND THE  
GOVERNMENT OF ANTIGUA AND BARBUDA ON THE EXCHANGE OF  
INFORMATION WITH RESPECT TO TAXES.**

The Government of Australia and the Government of Antigua and Barbuda,  
Desiring to facilitate the exchange of information with respect to taxes,  
Have agreed as follows:

**ARTICLE 1**

**OBJECT AND SCOPE OF THIS AGREEMENT**

The competent authorities of the Contracting States shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of those States concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.

**ARTICLE 2**

**JURISDICTION**

A Requested State 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 3**

**TAXES COVERED**

- 1 The existing taxes which are the subject of this Agreement are:
  - (a) in Australia, taxes of every kind and description imposed under federal laws administered by the Commissioner of Taxation; and
  - (b) in Antigua and Barbuda taxes of every kind and description imposed under the laws of Antigua and Barbuda and administered by the Commissioner of Inland Revenue.

2 This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The Agreement shall also apply to such other taxes as may be agreed in an exchange of letters between the Contracting States. The competent authorities of the Contracting States shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement.

3 This Agreement shall not apply to taxes imposed by states, municipalities, or other political subdivisions, or possessions of a Contracting State.

## **ARTICLE 4**

### **DEFINITIONS**

1 For the purposes of this Agreement, unless otherwise defined:

- (a) the term "Applicant State" means the Contracting State requesting information;
- (b) the term "Australia", when used in a geographical sense, excludes all external territories other than:
  - (i) the Territory of Norfolk Island;
  - (ii) the Territory of Christmas Island;
  - (iii) the Territory of Cocos (Keeling) Islands;
  - (iv) the Territory of Ashmore and Cartier Islands;
  - (v) the Territory of Heard Island and McDonald Islands; and
  - (vi) the Coral Sea Islands Territory,and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf;
- (c) the term "Antigua and Barbuda" means the State of Antigua and Barbuda and the territorial waters thereof;
- (d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) the term "competent authority" means in the case of Australia, the Commissioner of Taxation or an authorized representative of the Commissioner and, in the case of

Antigua and Barbuda, the Minister of Finance or an authorized representative of the Minister;

- (f) the term "Contracting State" means Australia or Antigua and Barbuda as the context requires;
- (g) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes;
- (h) the term "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the Applicant State;
- (i) the term "information" means any fact, statement or record in any form whatever that may be relevant or material to tax administration and enforcement;
- (j) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting State to obtain and provide the requested information;
- (k) the term "person" includes an individual, a partnership, corporation, trust, trustee, estate, association or other body of persons;
- (l) the term "Requested State" means the Contracting State requested to provide information; and
- (m) the term "tax" means any tax to which this Agreement applies.

2 As regards the application of this Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

## **ARTICLE 5**

### **EXCHANGE OF INFORMATION UPON REQUEST**

1 The competent authority of a Contracting State shall only make a request for information pursuant to this Article when the competent authority of such Contracting State is unable to obtain the requested information by other means, having made all reasonable efforts to do so.

2 The competent authority of the Requested State shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a criminal tax matter under the laws of the Requested State if such conduct occurred in the Requested State.

3 If the information in the possession of the competent authority of the Requested State is not sufficient to enable it to comply with the request for information, that State shall use all relevant information gathering measures to provide the Applicant State with the information requested, notwithstanding that the Requested State may not need such information for its own tax purposes.

4 If specifically requested by the competent authority of an Applicant State, the competent authority of the Requested State shall endeavour in good faith to provide information under this Article, to the extent allowable under the laws and administrative practices of the Requested State with respect to its own taxes, in the form of depositions of witnesses and authenticated copies of original records.

5 Each Contracting State shall ensure that its competent authority for the purposes specified in Article 1 of this Agreement, has the authority to obtain and provide upon request: information held by banks, other financial institutions, trusts, trustees, nominees, or persons acting in agency or fiduciary capacity (not including information that would reveal confidential communications between a client and an attorney, solicitor or other legal representative where the client seeks legal advice), or information respecting ownership interests in a person and all persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries.

6 The competent authority of the Applicant State shall provide the following information to the competent authority of the Requested State when making a request for information under this Agreement to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) a statement of the information sought including its nature and the form in which the Applicant State wishes to receive the information from the Requested State;
- (c) the reasons for believing that the information requested is foreseeably relevant or material to tax administration and enforcement of the Contracting State in question with respect to the person identified in subparagraph (a) of this paragraph;
- (d) the grounds for believing that the information requested is held in the Requested State or is in the possession or control of a person within the jurisdiction of the Requested State;
- (e) to the extent known, the name and address of any person believed to be in possession of the requested information;

- (f) a statement that the request is in conformity with the law and administrative practices of the Applicant State, that if the requested information was within the jurisdiction of the Applicant State then the competent authority of the Applicant State would be able to obtain the information under the laws of the Applicant State or in the normal course of administrative practice and that the information request is in conformity with this Agreement; and
- (g) a statement that the Applicant State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

7 The competent authority of the Requested State shall forward the requested information as promptly as possible to the Applicant State. To ensure a prompt response, the competent authority of the Requested State shall:

- (a) confirm receipt of a request in writing to the competent authority of the Applicant State and shall notify the competent authority of the Applicant State of deficiencies in the request, if any of which the competent authority is aware, within 30 days of the receipt of the request; and
- (b) if the competent authority of the Requested State has been unable to obtain and provide the information within 60 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the Applicant State, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

8 This Article does not create an obligation on the Contracting States to obtain or provide information relating to a period more than six years prior to the tax period under consideration.

9 Where the competent authority of a Contracting State requests information with respect to a matter which relates to a person not resident in the Applicant State, a senior official designated by the Applicant State shall certify that such a request is foreseeably relevant or material to the determination of the tax liability of a taxpayer of the Applicant State. It shall also be established to the satisfaction of the competent authority of the Requested State that such information is foreseeably relevant or material to the administration and enforcement of the tax laws of the Applicant State.

## **ARTICLE 6**

### **TAX EXAMINATIONS ABROAD**

1 A Contracting State may allow representatives of the competent authority of the other Contracting State to enter the territory of the first-mentioned State to interview individuals and examine records with the written consent of the persons concerned. The competent authority of the second-mentioned State shall notify the competent authority of the first-mentioned State of the time and place of the meeting with the individuals concerned.

2 At the request of the competent authority of one of the Contracting States, the competent authority of the other Contracting State may allow representatives of the competent authority of the first-mentioned State to be present at the appropriate part of a tax examination in the second-mentioned State.

3 If the request referred to in paragraph 2 is acceded to, the competent authority of the Contracting State conducting the examination shall, as soon as possible, notify the competent authority of the other State about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the first-mentioned State for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the State conducting the examination.

## **ARTICLE 7**

### **POSSIBILITY OF DECLINING A REQUEST**

1 The Requested State shall not be required to obtain or provide information that the Applicant State would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the Requested State may decline to assist where the request is not made in conformity with this Agreement.

2 The provisions of this Agreement shall not impose on a Contracting State the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in paragraph 5 of Article 5 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

3 The provisions of this Agreement shall not impose on a Contracting State the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

- (a) produced for the purposes of seeking or providing legal advice; or
- (b) produced for the purposes of use in existing or contemplated legal or administrative proceedings.

4 The Requested State may decline a request for information if the disclosure of the information would be contrary to public policy (*ordre public*).

5 A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed by the taxpayer.

6 The Requested State may decline a request for information if the information is requested by the Applicant State to administer or enforce a provision of the tax law of the Applicant State, or any requirement connected therewith, which discriminates against a national of the Requested State as compared with a national of the Applicant State in the same circumstances.

7 The Requested State may decline to assist where the Applicant State has not pursued all means available in its own territory, except where recourse to such means would give rise to disproportionate difficulty.

## **ARTICLE 8**

### **CONFIDENTIALITY**

1 Any information received by a Contracting State under this Agreement shall be treated as confidential and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting State concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority of the Applicant State without the express consent of the competent authority of the Requested State.



2 Nothing in this Agreement shall be construed to permit the Applicant State to share information received pursuant to this Agreement with an agency or employee of any other government.

3 Information that is provided to the Applicant State pursuant to this Agreement concerning a criminal tax matter shall not be used in connection with any other tax matter without prior written consent of the competent authority of the Requested State, unless that information is also covered under a request for information in respect to that other matter made pursuant to this Agreement. With respect to information that is provided to the competent authority of Contracting States pursuant to this Agreement, the competent authority of the requesting state shall provide prior written notice to the competent authority of the Requested State before using such information for a type of tax matter other than the one for which it was requested.

## **ARTICLE 9**

### **SAFEGUARDS**

Nothing in this Agreement shall affect the rights and safeguards secured to persons by the laws or administrative practice of the Requested State. With due regard to such rights and safeguards, the Requested State will use its best endeavours to ensure that no deliberate actions are taken to unduly prevent or delay effective exchange of information.

## **ARTICLE 10**

### **COSTS**

Unless the competent authorities of the Contracting States otherwise agree, ordinary costs incurred in providing assistance shall be borne by the Requested State, and extraordinary costs incurred in providing assistance (including reasonable costs of engaging external advisors in connection with litigation or otherwise) shall be borne by the Applicant State. At the request of either Contracting State, the competent authorities shall consult as necessary with regard to this Article, and in particular the competent authority of the Requested State shall consult with the competent authority of the Applicant State in advance if the costs of providing information with respect to a specific request are expected to be significant. The competent authorities of the Contracting States agree to consult on an ongoing basis with respect to costs incurred or potentially to be incurred under this Agreement and with a view to minimising such costs.

## **ARTICLE 11**

### **IMPLEMENTATION LEGISLATION**

The Contracting States shall enact any legislation necessary to comply with, and give effect to, the terms of this Agreement.

## **ARTICLE 12**

### **MUTUAL AGREEMENT PROCEDURE**

1 The competent authorities of the Contracting States shall jointly endeavour to resolve any difficulties or doubts arising as to the interpretation or application of this Agreement. In particular, the competent authorities may agree to a common meaning of a term, and may determine when the costs are extraordinary for the purposes of Article 10.

2 In addition to the endeavours referred to in paragraph 1, the competent authorities of the Contracting States may mutually determine the procedures to be used under Articles 5 and 6.

3 The competent authorities of the Contracting States may communicate with each other directly for the purposes of this Article.

4 The Contracting States may also agree on other forms of dispute resolution.

## **ARTICLE 13**

### **ENTRY INTO FORCE**

The Government of Australia and the Government of Antigua and Barbuda shall notify each other in writing through diplomatic channels of the completion of their constitutional and legal procedures for the entry into force of this Agreement. This Agreement shall enter into force on the date of the last notification, and shall thereupon have effect:

- (a) from the date of last notification with respect to criminal tax matters relating to taxable periods beginning on or after the date of last notification or, where there is no taxable period, all charges to tax arising on or after the date of last notification; and

(b) from 1 January 2007 with respect to all other matters covered in Article 1 relating to taxable periods beginning on or after 1 January 2007, or where there is no taxable period, all charges to tax arising on or after 1 January 2007.

## **ARTICLE 14**

### **TERMINATION**

1 This Agreement shall continue in effect indefinitely, but either of the Contracting States may give to the other Contracting State through diplomatic channels written notice of termination.

2 Such termination shall become effective on the first day of the month following the expiration of a period of 3 months after the date of receipt of notice of termination by the other Contracting State.

3 Notwithstanding any termination of this Agreement, the Contracting States shall remain bound by the provisions of Article 8 with respect to any information obtained under this Agreement.

4 Notwithstanding any termination of this Agreement, the Requested State shall proceed with the execution of any requests received before the effective date of termination.

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

DONE in duplicate at Saint John's, Antigua, this thirtieth day of January 2007.

FOR THE GOVERNMENT OF  
AUSTRALIA:

FOR THE GOVERNMENT OF  
ANTIGUA AND BARBUDA:

HE John Michell  
High Commissioner  
Resident in Port of Spain  
Trinidad and Tobago

Hon. Winston Baldwin Spencer  
Prime Minister