

SCHEDULE 1

PART 1

EXCHANGE OF LETTERS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF THE BRITISH VIRGIN ISLANDS CONCERNING THE 2008 AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE BRITISH VIRGIN ISLANDS FOR THE EXCHANGE OF INFORMATION RELATING TO TAXES

London, 28 November 2013

Sir,

Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and the British Virgin Islands, I have the honour to propose to you an Arrangement amending the 2008 Agreement between the United Kingdom and the British Virgin Islands for the exchange of information relating to tax matters in the Appendix to this letter and that this Arrangement shall have effect in accordance with paragraph 2 thereof.

I have the honour to propose that, if the above is acceptable to the Government of the British Virgin Islands, this letter together with its Appendix and your confirmation shall together constitute our mutual acceptance and making of the Arrangement between the United Kingdom of Great Britain and Northern Ireland and the British Virgin Islands.

Please accept, Sir, the assurance of my highest consideration.

For the Government of the United Kingdom of Great Britain and Northern Ireland

David Gauke

London, 28 November 2013

Sir,

I have the honour to acknowledge receipt of your letter of 28 November 2013, which reads as follows:

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and the British Virgin Islands, I have the honour to propose to you an Arrangement amending the 2008 Agreement between the United Kingdom and the British Virgin Islands for the exchange of information relating to tax matters in the Appendix to this letter and that this Arrangement shall have effect in accordance with paragraph 2 thereof.

I have the honour to propose that, if the above is acceptable to the Government of the British Virgin Islands, this letter together with its Appendix and your confirmation shall together constitute our mutual acceptance and making of the Arrangement between the United Kingdom of Great Britain and Northern Ireland and the British Virgin Islands.

Please accept, Sir, the assurance of my highest consideration.”

I am able to confirm that the contents of your letter dated 28 November 2013 are acceptable to the Government of the British Virgin Islands, and therefore that this letter together with your letter and its Appendix constitute our mutual acceptance of the provisions of the Arrangement between the British Virgin Islands and the United Kingdom of Great Britain and Northern Ireland.

Please accept, Sir, the assurance of my highest consideration.

For the Government of the British Virgin Islands

Hon. Dr. Orlando Smith