

**PROTOCOL TO THE AGREEMENT BETWEEN THE KINGDOM OF SWEDEN
AND BERMUDA (AS AUTHORISED BY THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN IRELAND) ON THE EXCHANGE OF
INFORMATION WITH RESPECT TO TAXES**

At the moment of signing the Agreement on the exchange of information with respect to taxes between the Kingdom of Sweden and Bermuda, the Parties have agreed that the following provisions shall form an integral part of the Agreement:

I. General provision

The Government of Bermuda will take the measures necessary to repeal any provision of its domestic legislation that requires that information is physically present for the purposes of fulfilling the Agreement. The Government of Sweden in turn will pursue all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

II. Ad Article 5

In respect of paragraph 6, 7 and 8 (h) of Article 5, the term “necessary” shall not be interpreted to restrict the general objectives as set out in Article 1. Certification by a senior official shall be sufficient to meet the requirements of those provisions.

In witness whereof the undersigned being duly authorized thereto have signed this Protocol.

Done at _____ this _____ day of _____
, in duplicate in the English language.

For the Government of the Kingdom
of Sweden

For the Government of Bermuda