PROTOCOL
AMENDING THE CONVENTION
BETWEEN
THE GOVERNMENT OF THE KINGDOM OF BAHRAIN
AND
THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES
FOR THE
AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO
TAXES ON INCOME AND ON CAPITAL

The Government of the Kingdom of Bahrain and the Government of the Republic of the Philippines desiring to amend the Convention between the two countries for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Manila on the 7th day of November 2001 (hereinafter referred to as "the Convention"),

Have agreed as follows:

Article 1

That as of 14 February 2002, the State of Bahrain became known as the Kingdom of Bahrain.

Article 2

The following new Article shall be inserted after Article 26 (Mutual Agreement Procedure) of the Convention:

"Article 26A

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 the Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. 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.*

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 3

1. Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by its law for the bringing into force of this Protocol which shall form an integral part of the Convention. This Protocol shall enter into force on the date of the latter of these notifications.

2. This Protocol shall cease to be effective at such time as the Convention is terminated in accordance with Article 29 of the Convention.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Manama on this 13th day of April 2017, in the Arabic and English languages, all texts being equally authoritative. In case there is any divergence of interpretation between the Arabic and English texts, the English text shall prevail.

FOR THE GOVERNMENT OF THE KINGDOM OF BAHRAIN	**FOR THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES**