

**PROTOCOL AMENDING THE AGREEMENT BETWEEN THE  
GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES AND THE  
GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE  
OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL  
EVASION WITH RESPECT TO TAXES ON INCOME**

The Government of the Republic of the Philippines and the Government of the French Republic,

Desiring to amend the Agreement between the Government of the Republic of the Philippines and the government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in Kingston on 9 January 1976 and modified by the Protocol signed in Paris on 26 June 1995 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

**ARTICLE 1**

Article 26 of the Agreement shall be deleted and replaced by the following:

**"ARTICLE 26"**

**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 this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their local authorities, insofar as the taxation thereunder is not contrary to the Agreement. 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. Each Contracting State shall take the necessary measures to ensure the availability of information as well as the ability of its competent authority to access information and to transmit it to its counterpart.

The provisions of paragraph 1 and 2 shall not 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