

**PROTOCOL  
AMENDING THE AGREEMENT BETWEEN  
THE GOVERNMENT OF MALAYSIA  
AND  
THE GOVERNMENT OF THE KINGDOM OF BAHRAIN  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME  
SIGNED AT KUALA LUMPUR ON 14 JUNE 1999**

**THE GOVERNMENT OF MALAYSIA  
AND  
THE GOVERNMENT OF THE KINGDOM OF BAHRAIN**

Desiring to amend the Agreement between the two Governments for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Kuala Lumpur on 14 June 1999 (hereinafter referred to as “the Agreement”),

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 27 (Mutual Agreement Procedure) of the Agreement:

### *“Article 27A*

#### *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, 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the State authorises such use.*

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 Agreement. This Protocol shall enter into force on the date of the later of these notifications, and its provisions shall have effect 30 days after the date of the later notification.

2. This Protocol shall cease to be effective at such time as the Agreement ceases to be effective in accordance with Article 30 of the Agreement.

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

Done in duplicate at ..... on this ..... day of .....  
2010, in the Malay, Arabic and English languages, all texts being equally authentic. In the event of any divergence of interpretation and the

application of this Protocol, between any of the texts, the English text shall prevail.

**FOR THE GOVERNMENT OF  
MALAYSIA**

**FOR THE GOVERNMENT OF  
THE KINGDOM OF BAHRAIN**