

No. 785

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs and Foreign Trade of the Government of Barbados, and acknowledges receipt of the Ministry's diplomatic Note No. IR/2015/252, dated September 22, 2015, which states:

The Ministry of Foreign Affairs and Foreign Trade of Barbados presents its compliments to the Embassy of the United States of America and has the honour to refer to the Agreement between the Government of Barbados and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, signed at Bridgetown on November 17, 2014 (the "Agreement"), and to advise that an error has been observed in Article 3, paragraph 4 of the Agreement. The error occurs when reference is made of "paragraph 4 of Article 6" which is inaccurate. The correct reference should have been to "paragraph 3 of Article 6."

The Ministry therefore has the honour of proposing, on behalf of the Government of Barbados, that the text of Article 3, paragraph 4 of the Agreement be corrected to read as follows:

Notwithstanding paragraph 3 of this Article, with respect to each Reportable Account that is maintained by a Reporting Financial Institution as of June 30, 2014, and subject to **paragraph 3 of Article 6** of this Agreement, the Parties are not required to obtain and include in the exchanged information the Barbados TIN or the U.S. TIN, as applicable, of any relevant person if such taxpayer identifying number is not in the records of the Reporting Financial Institution. In such a case, the Parties shall obtain and include in the exchanged information the date of birth of the relevant person, if the Reporting Financial Institution has such date of birth in its records.

This Ministry has further the honour to advise that if the foregoing proposal is acceptable to the Government of the United States of America, the Ministry proposes that this note, together with the reply of the Embassy of the United States of America thereto, constitute a correction of the Agreement and that the correction be considered a part of the original Agreement.

The Ministry of Foreign Affairs and Foreign Trade of Barbados avails itself of this opportunity to renew to the Embassy of the United States of America the assurances of its highest consideration.

The Embassy confirms that the Government of the United States of America concurs with the correction proposed by the Government of Barbados. Accordingly, the Embassy also confirms that the Ministry's note and this note in reply constitute a correction of the Agreement between the Government of the United States of America and the Government of Barbados to Improve International Tax Compliance and to Implement the FATCA, signed at Bridgetown on November 17, 2014, and the correction is considered a part of the original Agreement.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of Foreign Affairs and Foreign Trade of Barbados the assurances of its highest consideration.

Embassy of the United States of America,

Bridgetown, October 5, 2015.





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Ministry of Foreign Affairs and Foreign Trade  
Barbados.

September 22, 2015

