The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs and Immigration of the Commonwealth of The Bahamas and acknowledges receipt of the Ministry's diplomatic Note No. MFA/LAD/133/2015, dated May 12, 2015, which states:

The Ministry of Foreign Affairs and Immigration presents its compliments to the Embassy of the United States of America and has the honor to refer to the Agreement between the Government of the Commonwealth of The Bahamas and the Government of the United States of America to Implement FATCA, done at Nassau on November 3, 2014 (the "Agreement").

In regard to the Agreement, the Ministry has the further honor to advise that an error has been found in Article 3, paragraph 4. The error involves the use of improper numeration in referring to a provision of the agreement. In Article 3, paragraph 4, the phrase "paragraph 3 of Article 6" was used instead of "paragraph 2 of Article 6." In connection with the foregoing, the Ministry proposes, on behalf of the Government of the Commonwealth of The Bahamas, the following correction be made in the Agreement:

The text of Article 3, paragraph 4 shall read:

"Notwithstanding paragraph 3 of this Article, with respect to each U.S. Reportable Account maintained by a Reporting Bahamas Financial Institution as of June 30, 2014, and subject to paragraph 2 of Article 6 of this Agreement, The Bahamas is not required to obtain and include in the exchanged information the U.S. TIN of any relevant person if such U.S. TIN is not in the records of the Reporting Bahamas Financial Institution. In such a case, The Bahamas shall obtain and include in the exchanged information the date of birth of the relevant person, if the Reporting Bahamas Financial Institution has such date of birth in its records."

If the foregoing proposal is acceptable to the Government of the United States of America, the Ministry further proposes that this note, together with the reply of the Embassy of the United State of America thereto, shall constitute a correction of the Agreement which shall be considered a part of the original thereof. The Embassy confirms that the Government of the United States of America concurs with the correction proposed by the Government of the Commonwealth of The Bahamas. Accordingly, the Ministry's note of May 12, 2015, and this note in reply, constitute the correction of the Agreement between the Government of the Commonwealth of The Bahamas and the Government of the United States of America to Implement FATCA, done at Nassau on November 3, 2014, and are considered a part of the original thereof.

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

Embassy of the United States of America, Nassau, May 22, 2015.





Ministry of Foreign Affairs and Immigration P. O. Box N – 3746 Goodman's Bay Corporate Centre Nassau, N.P., Bahamas

12th May, 2015

NOTE NO.: MFA/LAD/133/2015

The Ministry of Foreign Affairs and Immigration of the Commonwealth of The Bahamas presents its compliments to the Embassy of the United States of America and has the honor to refer to the Agreement between the Government of the Commonwealth of The Bahamas and the Government of the United States of America to Implement FATCA, done at Nassau on November 3, 2014 (the "Agreement").

In regard to the Agreement, the Ministry has the further honor to advise that an error has been found in Article 3, paragraph 4. The error involves the use of improper numeration in referring to a provision of the Agreement. In Article 3, paragraph 4, the phrase "paragraph 3 of Article 6" was used instead of "paragraph 2 of Article 6."

In connection with the foregoing, the Ministry proposes, on behalf of the Government of the Commonwealth of The Bahamas, the following correction be made in the Agreement:

The text of Article 3, paragraph 4, shall read:

"Notwithstanding paragraph 3 of this Article, with respect to each U.S. Reportable Account maintained by a Reporting Bahamas Financial Institution as of June 30th, 2014, and subject to paragraph 2 of Article 6 of this Agreement, The Bahamas is not required to obtain and include in the exchanged information the U.S. TIN of any relevant person if such U.S.TIN is not in the records of the Reporting Bahamas Financial Institution. In such a case, The Bahamas shall obtain and include in the exchanged information the date of birth of the relevant person, if the Reporting Bahamas Financial Institution is such date of birth in its records."

If the foregoing proposal is acceptable to the Government of the United States of America, the Ministry further proposes that this Note, together with the reply of the Embassy of the United States of America thereto, shall constitute a correction of the Agreement which shall be considered a part of the original thereof.

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

Embassy of the United States of America Mosmar Building 42 Queen's Street P.O. Box N-8197 Nassau, The Bahamas

