CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BERMUDA (*UNITED KINGDOM*)

(Sheets on Anguilla – British Virgin Islands – Cayman Islands – Gibraltar – Guernsey – Isle of Man Jersey – Montserrat – Turks and Caicos Islands – United Kingdom of Great Britain and Northern Ireland)

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom Delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl. (*in force since 1 March 2014)*

ANNEX A – Taxes to which the Convention would apply:

In respect of Bermuda, there are no applicable taxes falling within Article 2, paragraph 1(a).

ANNEX B – Competent Authorities

The Minister of Finance or its authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing Bermudian Status as defined in accordance with paragraph 102(3) of Schedule 1 to the Bermuda Constitution Order S.I. 1968/182, and any legal person, partnership, company, trust, estate, association or other entity created under the laws in force in Bermuda.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe's Treaty Office on http://conventions.coe.int