



Update on Bermuda's Bilateral TIEAs and DTAs

1/20/2022

Please be advised that the list of Bermuda's bilateral TIEAs and DTAs for purposes of exchange of information relationships has been overtaken by the Multilateral Convention on Mutual Administrative Assistance on Tax Matters (the Convention) which serves as the multilateral TIEA, therefore countries are no longer negotiating bilateral TIEAs.

For a current list of Bermuda's global network of exchange of information partners, refer to the Convention list of participating jurisdictions found at: https://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf.

Bermuda's Bilateral TIEAs and DTAs:

Jurisdiction	Type of agreement	Date signed	Date entered into force	Meets standard	Contains para. 4 and 5
Argentina	TIEA	22-Aug-11	14-Oct-11	Yes	Yes
Aruba	TIEA	20-Oct-09	1-Dec-11	Yes	Yes
Australia	TIEA	10-Nov-05	20-Sep-07	Yes	Yes
Bahrain	DTC	22-Apr-10	29-Jan-12	Yes	Yes
Belgium	TIEA	11-Apr-13	<i>Not yet in force</i>	Unreviewed	Yes
Bonaire, Saint Eustatius and Saba	TIEA	28-Sep-09	8-Apr-15	Unreviewed	Yes
Brazil	TIEA	29-Oct-12	<i>Not yet in force</i>	Yes	Yes
Canada	TIEA	14-Jun-10	1-Jul-11	Yes	Yes
Chile	TIEA	24-Jun-16	<i>Not yet in force</i>	Unreviewed	Yes
China	TIEA	3-Dec-10	3-Nov-11	Yes	Yes
Curaçao	TIEA	28-Sep-09	8-Apr-15	Yes	Yes
Czech Republic	TIEA	28-Jul-11	14-Mar-12	Yes	Yes
Denmark	TIEA	16-Apr-09	25-Dec-09	Yes	Yes
Faroe Islands	TIEA	16-Apr-09	9-Sep-10	Unreviewed	Yes
Finland	TIEA	16-Apr-09	31-Dec-09	Yes	Yes
France	TIEA	8-Oct-09	28-Oct-10	Yes	Yes
Germany	TIEA	3-Sep-09	6-Jun-12	Yes	Yes
Greenland	TIEA	16-Apr-09	22-Mar-12	Unreviewed	Yes
Guernsey	TIEA	23-Oct-13	5-Apr-14	Unreviewed	Yes
Iceland	TIEA	16-Apr-09	2-Apr-11	Yes	Yes
India	TIEA	7-Oct-10	3-Nov-10	Yes	Yes
Indonesia	TIEA	22-Jun-11	<i>Not yet in force</i>	Yes	Yes
Ireland	TIEA	28-Jul-09	11-May-10	Yes	Yes
Italy	TIEA	23-Apr-12	3-Apr-17	Yes	Yes
Japan	TIEA	1-Feb-10	1-Aug-10	Yes	Yes
Korea, Republic of	TIEA	24-Jan-12	13-Feb-15	Yes	Yes
Malaysia	TIEA	23-Apr-12	28-Dec-12	Yes	Yes
Malta	TIEA	24-Nov-11	5-Nov-12	Yes	Yes
Mexico	TIEA	15-Sep-09	9-Sep-10	Yes	Yes



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Netherlands	TIEA	8-Jun-09	1-Feb-10	Yes	Yes
Netherlands Antilles	TIEA	21-Sep-09	24-Mar-15	Unreviewed	Yes
New Zealand	TIEA	16-Apr-09	23-Dec-09	Yes	Yes
Norway	TIEA	16-Apr-09	22-Jan-10	Yes	Yes
Poland	TIEA	25-Nov-13	15-Mar-15	Unreviewed	Yes
Portugal	TIEA	10-May-10	5-Apr-11	Yes	Yes
Qatar	DTC	10-May-12	10-May-17	Yes	Yes
Seychelles	DTC	21-Jun-12	19-Jul-13	Yes	Yes
Singapore	TIEA	29-Oct-12	6-Dec-12	Yes	Yes
Sint Maarten	TIEA	28-Sep-09	8-Apr-15	Yes	Yes
South Africa	TIEA	6-Sep-11	8-Feb-12	Yes	Yes
Sweden	TIEA	16-Apr-09	25-Dec-09	Yes	Yes
Turkey	TIEA	23-Jan-12	<i>Not yet in force</i>	Yes	Yes
United Kingdom	TIEA	5-Dec-07	9-Dec-08	Yes	Yes
United States	TIEA	2-Dec-88	2-Dec-88	Yes	No