

Bermuda

A. Progress in the implementation of the minimum standard

Bermuda has two tax agreements in force as reported in its response to the Peer Review questionnaire.

Neither of Bermuda's agreements comply with the minimum standard or are subject to a complying instrument.

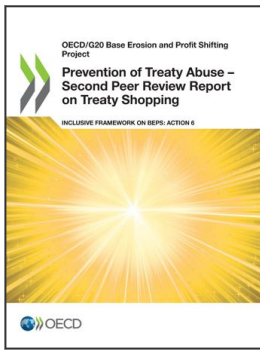
B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Bermuda.

Bermuda is encouraged to implement the minimum standard in its agreements.

Summary of the jurisdiction response – Bermuda

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bahrain	No	N/A	No	N/A	
2	Seychelles	No	N/A	No	N/A	



From:
**Prevention of Treaty Abuse – Second Peer Review
Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:
<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Bermuda”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/003056de-en>

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