

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.

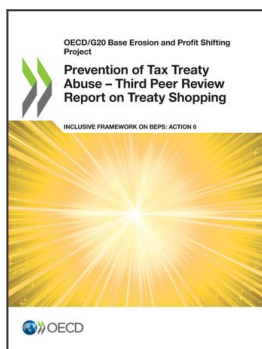
Bermuda has not joined the MLI.

B. Implementation issues

As Bermuda has not joined the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of 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 Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecb8-en>

Please cite this chapter as:

OECD (2021), “Bermuda”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/09a733ae-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.