

Bermuda

A. Progress in the implementation of the minimum standard

Bermuda has four tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Bermuda concluded a bilateral complying instrument with respect to its agreement with Qatar.

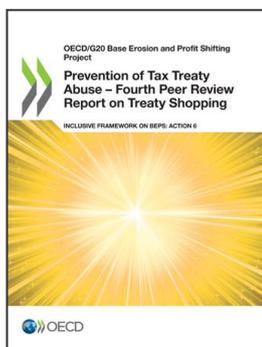
Bermuda indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Bahrain, the Seychelles and the United Arab Emirates.

B. Conclusion

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

Summary of the jurisdiction response - Bermuda

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Bahrain	No	No	
2	Qatar	No	Yes other	PPT
3	Seychelles	No	No	
4	United Arab Emirates	No	No	



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