

Bermuda

Recent developments relating to MAP in Bermuda prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- Bermuda did not provide the relevant information.

Other developments relating to MAP

- Bermuda did not provide the relevant information.

Latest Action 14 Peer Review report

14 April 2022 - <https://doi.org/10.1787/45f1b476-en>

Tax treaty network of Bermuda

- 13 treaties, applicable to 13 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

Table 1. State of play of Bermuda's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
3	No information	No information

Source: OECD

Bermuda's MAP programme

Organisation of competent authority function

- one person:
- contact persons for MAP requests:
 - Ministry of Finance, Bermuda with cc to treaty@gov.bm
 - Wayne L. Brown ACII, CBII Assistant Financial Secretary, <wlbrown@gov.bm> Telephone: office +14412955151 extension 1281 | Mobile +14415052780
 - OR Arisha Flood Senior Exchange of Information Officer <anflood@gov.bm> Telephone: office +14412955151 extension 3307 | Telephone +1441 294 9227.

Figure 1. Competent Authority Organisational Structure



Source: OECD

Table 2. Guidance on the MAP process

MAP guidance	<i>Guidelines for requesting Mutual Agreement Procedure ("MAP") assistance in Bermuda</i> , 11 February 2020	https://www.gov.bm/sites/default/files/Guidelines-for-requesting-Mutual-Agreement-Procedure-Feb-2020.pdf (Section "Making a MAP request" to be referred to for form and content of a MAP request, including information requirements)
MAP profile	30 June 2021	https://www.oecd.org/tax/dispute/bermuda-dispute-resolution-profile.pdf

Source: OECD

Overview of Bermuda's MAP Statistics for 2022

Bermuda did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-bermuda.pdf> for details with respect to Bermuda's MAP Statistics.



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