



Gibraltar – Exchange of Information Relationships

Summary

Total number of agreements including Convention and bilateral agreements:	169
Total number of agreements <u>in force</u> including Convention and bilateral agreements:	163
Total number of jurisdictions with which Gibraltar has an EOI relationship:	140
Total number of jurisdictions with which Gibraltar has an EOI relationship <u>in force</u> :	137

Glossary of terms

TIEA	Tax Information Exchange Agreement
DTA	Double Taxation Agreement
ITA	International Tax Agreement
MAAC	Convention on Mutual Administrative Assistance in Tax Matters
EiF	Entry into force
NiF	Not in force
	<i>Exchange-partner jurisdiction not yet ratified / brought into force in respect of Multilateral Convention on Mutual Administrative Assistance in Tax Matters as amended by the provisions of the Protocol, which entered into force on 1 June 2011.</i>
	<i>Awaiting return notification triggering entry into force in respect of a bilateral agreement.</i>

Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
Albania			Yes	
Andorra			Yes	
Antigua & Barbuda			Yes	
Argentina			Yes	
Armenia			Yes	
Aruba			Yes	
Australia	Yes		Yes	
Austria	Yes		Yes	
Azerbaijan			Yes	EiF 1.10.04
Bahamas			Yes	
Bahrain			Yes	



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
Barbados			Yes	
Belgium	Yes		Yes	EiF 1.12.00
Belize			Yes	
Benin			Yes	
Bosnia & Herzegovina			Yes	
Botswana			Yes	
Brazil			Yes	
Brunei Darussalam			Yes	
Bulgaria			Yes	
Burkina Faso			Yes	
Cabo Verde			Yes	
Cameroon			Yes	
Canada			Yes	
Chile			Yes	
China			Yes	
Colombia			Yes	
Cook Islands			Yes	
Costa Rica			Yes	
Croatia			Yes	
Curaçao			Yes	
Cyprus			Yes	
Czechia			Yes	
Denmark	Yes		Yes	EiF 1.4.95
Dominica			Yes	
Dominican Rep.			Yes	



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
El Salvador			Yes	
Ecuador			Yes	
Estonia			Yes	
Eswatini			Yes	
Faroes	Yes		Yes	
Finland	Yes		Yes	EiF 1.4.95
France	Yes		Yes	EiF 1.9.05
Gabon			NiF	Signed 3.7.14
Georgia			Yes	
Germany	Yes		Yes	
Ghana			Yes	
Greece	NiF		Yes	
Greenland	Yes		Yes	
Grenada			Yes	
Guatemala			Yes	
Guernsey	Yes			
Honduras			NiF	Signed 11.7.22
Hong Kong			Yes	
Hungary			Yes	
Iceland	Yes		Yes	EiF 1.11.96
India	Yes		Yes	
Indonesia			Yes	
Ireland	Yes		Yes	
Isle of Man	Yes			
Italy	Yes		Yes	EiF 1.5.06



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
Israel			Yes	
Jamaica			Yes	
Japan			Yes	
Jordan			Yes	
Kazakhstan			Yes	
Kenya			Yes	
Korea			Yes	
Kuwait			Yes	
Latvia			Yes	
Lebanon			Yes	
Liberia			Yes	
Liechtenstein			Yes	
Lithuania			Yes	
Luxembourg			Yes	
Macao			Yes	
Madagascar			Yes	
Malaysia			Yes	
Maldives			Yes	
Malta	Yes		Yes	
Marshall Islands			Yes	
Mauritania			Yes	
Mauritius			Yes	
Mexico	Yes		Yes	
Moldova			Yes	
Monaco			Yes	



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
Mongolia			Yes	
Montenegro			Yes	
Morocco			Yes	
Namibia			Yes	
Nauru			Yes	
Netherlands	Yes		Yes	EiF 1.2.97
New Zealand	Yes		Yes	
Nigeria			Yes	
Niue			Yes	
North Macedonia			Yes	
Norway	Yes		Yes	EiF 1.4.95
Oman			Yes	
Pakistan			Yes	
Panama			Yes	
Papua New Guinea			Yes	
Paraguay			Yes	
Peru			Yes	
Philippines			Yes	
Poland	Yes		Yes	EiF 1.10.97
Portugal	Yes		Yes	
Qatar			Yes	
Romania			Yes	
Russian Fed.			Yes	
Rwanda			Yes	
St Kitts and Nevis			Yes	



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
St Lucia			Yes	
St Vincent & the Grenadines			Yes	
Samoa			Yes	
San Marino			Yes	
Saudi Arabia			Yes	
Senegal			Yes	
Serbia			Yes	
Seychelles			Yes	
Singapore			Yes	
Sint Maarten			Yes	
Slovakia			Yes	
Slovenia			Yes	
South Africa	Yes		Yes	
Spain		Yes (ITA)*	Yes	
Sweden	Yes		Yes	EiF 1.4.95
Switzerland			Yes	
Thailand			Yes	
Togo			NiF	Signed 30.1.20
Trinidad & Tobago			Yes	
Tunisia			Yes	
Türkiye	Yes		Yes	
Uganda			Yes	
Ukraine			Yes	EiF 1.7.09
United Arab Emirates			Yes	
United Kingdom	Yes	Yes (DTA)		
United States	Yes		Yes	EiF 1.4.95



Jurisdiction	TIEA	DTA or ITA	MAAC	Notes on MAAC
Uruguay			Yes	
Vanuatu			Yes	
Vietnam			Yes	

**International Agreement on Taxation and the Protection of Financial Interests between the Kingdom of Spain and the United Kingdom of Great Britain and Northern Ireland regarding Gibraltar; signed by the United Kingdom as the state responsible for Gibraltar's external relations on 4 March 2019; entered into force on 4 March 2021.*