



Gibraltar – Exchange of Information Relationships

Summary

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| Total number of agreements including Convention and bilateral agreements: | 166 |
| Total number of agreements <u>in force</u> including Convention and bilateral agreements: | 160 |
| Total number of jurisdictions with which Gibraltar has an EOI relationship: | 139 |
| Total number of jurisdictions with which Gibraltar has an EOI relationship <u>in force</u> : | 134 |

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 |

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.

Awaiting return notification triggering entry into force in respect of a bilateral agreement.

| 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 | |
| Faroese | 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 | | | NiF | Signed 7.7.22 |
| 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 | | | NiF | Signed 26.9.14 |
| 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 |
| 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.*