



## Gibraltar – Exchange of Information Relationships

### Summary

|  |     |
|--|-----|
| Total number of agreements including Convention and bilateral agreements:                    | 166 |
| Total number of agreements <u>in force</u> including Convention and bilateral agreements:    | 158 |
| 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> : | 132 |

### 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       |      |            | 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 N Guinea     |      |            | NiF  | Signed 11.8.21 |
| 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      |      |            | NiF  | Signed 22.3.23 |

*\*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.*