



Jurisdictions with which Gibraltar has agreements for the exchange of information in tax matters in place to the OECD standard and is able to respond to requests for information

Total number of agreements spanning TIEAs, Directive and Convention: 174

Total number of agreements in force spanning TIEAs, Directive and Convention: 160

Total number of countries with which Gibraltar has an EOI relationship: 121

Total number of countries with which Gibraltar has an EOI relationship in force: 106

Updated: 17 July 2019

	Bilateral tax information exchange agreement (TIEA)	Council Directive 2011 / 16 / EU on administrative cooperation in the field of taxation	Multilateral Convention on Mutual Administrative Assistance in Tax Matters	Notes (Convention)
Albania			Yes	
Andorra			Yes	
Antigua&Barbuda			Yes	
Argentina			Yes	
Armenia			NiF	Signed: 14.1.18
Aruba			Yes	
Australia	Yes		Yes	
Austria	Yes	Yes	Yes	
Azerbaijan			Yes	EiF 1.10.04
Bahamas			Yes	
Bahrain			Yes	
Barbados			Yes	



Belgium	Yes	Yes	Yes	EiF 1.12.00
Belize			Yes	
Brazil			Yes	
Brunei Darusalam			Yes	
Bulgaria		Yes	Yes	
Burkina Fasso			NiF	Signed 25.8.16
Cameroon			Yes	
Canada			Yes	
Chile			Yes	
China			Yes	
Colombia			Yes	
Cook Islands			Yes	
Costa Rica			Yes	
Croatia		Yes	Yes	
Curaçao			Yes	
Cyprus		Yes	Yes	
Czech Rep.		Yes	Yes	
Denmark	Yes	Yes	Yes	EiF 1.4.95
Dominica			Yes	
Dominican Rep.			NiF	Signed 28.6.16
El Salvador			Yes	
Ecuador			NiF	Signed 29.10.18
Estonia		Yes	Yes	
Faroës	Yes		Yes	
Finland	Yes	Yes	Yes	EiF 1.4.95
France	Yes	Yes	Yes	EiF 1.9.05
Gabon			NiF	Signed 3.7.14
Georgia			Yes	
Germany	Yes	Yes	Yes	
Ghana			Yes	



Greece	NiF	Yes	Yes	
Greenland	Yes		Yes	
Grenada			Yes	
Guatemala			Yes	
Guernsey	Yes			
Hong Kong			Yes	
Hungary		Yes	Yes	
Iceland	Yes		Yes	EiF 1.11.96
India	Yes		Yes	
Indonesia			Yes	
Ireland	Yes	Yes	Yes	
Isle of Man	NiF			
Italy	Yes	Yes	Yes	EiF 1.5.06
Israel			Yes	
Jamaica			Yes	
Japan			Yes	
Kazakhstan			Yes	
Kenya			NiF	Signed 8.2.16
Korea			Yes	
Kuwait			Yes	
Latvia		Yes	Yes	
Lebanon			Yes	
Liberia			NiF	Signed 11.6.18
Liechtenstein			Yes	
Lithuania		Yes	Yes	
Luxembourg		Yes	Yes	
Macao			Yes	
Malaysia			Yes	
Malta	Yes	Yes	Yes	
Marshall Islands			Yes	



Mauritania			NiF	Signed 12.2.19
Mauritius			Yes	
Mexico	Yes		Yes	
Moldova			Yes	
Monaco			Yes	
Morocco			Yes	
Nauru			Yes	
Netherlands	Yes	Yes	Yes	EiF 1.2.97
New Zealand	Yes		Yes	
Nigeria			Yes	
Niue			Yes	
North Macedonia			NiF	Signed 27.6.18
Norway	Yes		Yes	EiF 1.4.95
Pakistan			Yes	
Panama			Yes	
Paraguay			NiF	Signed 29.5.18
Peru			Yes	
Philippines			NiF	Signed 26.9.14
Poland	Yes	Yes	Yes	EiF 1.10.97
Portugal	Yes	Yes	Yes	
Qatar			Yes	
Romania		Yes	Yes	
Russian Fed.			Yes	
St Kitts and Nevis			Yes	
St Lucia			Yes	
St Vincent & Gren			Yes	
Samoa			Yes	
San Marino			Yes	
Saudi Arabia			Yes	
Senegal			Yes	



Serbia			NiF	
Seychelles			Yes	
Singapore			Yes	
Sint Maarten			Yes	
Slovakia		Yes	Yes	
Slovenia		Yes	Yes	
South Africa	Yes		Yes	
Spain		Yes	Yes	
Sweden	Yes	Yes	Yes	EiF 1.4.95
Switzerland			Yes	
Tunisia			Yes	
Turkey	Yes		Yes	
Uganda			Yes	
Ukraine			Yes	EiF 1.7.09
United Arab Em.			Yes	
United Kingdom	Yes	Yes		
United States	Yes		Yes	EiF 1.4.95
Uruguay			Yes	
Vanuatu			Yes	

EiF = entry into force; NiF = not in force (exchange-partner country not yet ratified / brought into force in case of multilateral Convention on Mutual Administrative Assistance in Tax Matters; awaiting return notification triggering entry into force in case of a bilateral TIEA)