



Government of Barbados

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**Public  
Sector  
Reform**  
Making Barbados  
Work Better

**BARBADOS' BILATERAL TREATY NETWORK AS AT  
JANUARY 11, 2013**

**Summary of the Bilateral Treaty Network**

As at January 11, 2013 Barbados has:

**Double Taxation Agreements (DTAs)**

In Force

- Thirty-two (32) DTAs in force. The CARICOM multilateral DTA counted as ten (10).
  - The new (revised) Barbados/U.K DTA entered into force on December 19, 2012.
  - The Protocol to the DTA with Sweden entered into force on December 12, 2012.

Awaiting ratification

- Five (5) signed DTAs with Ghana, Portugal, Bahrain, Qatar and San Marino that are awaiting ratification; and

Awaiting signature

- Five (5) initialed DTAs with Italy, Vietnam, Belgium, Singapore and Slovak Republic that are awaiting signature; and

### Protocols To Existing Treaties Awaiting Ratification

- Three (3) signed Protocols to the existing DTAs with Finland, Norway and Canada.

### **Tax Information Exchange Agreements (TIEAs)**

#### In Force

- One (1) TIEA in force with Denmark.

#### Awaiting ratification

- Two (2) signed TIEAs with Greenland and the Faroe Islands that are awaiting ratification.

#### Awaiting signature

- Three (3) initialed TIEAs with Germany, France and South Africa that are awaiting signature.

### **Bilateral Investment Treaties (BITs)**

- Eleven (11) BITs signed with nine (9) currently in force. The two (2) BITs not in force are with Ghana and the Belgium Luxembourg Economic Union (BLEU). They are awaiting ratification.

**MINISTRY OF INTERNATIONAL BUSINESS  
AND INTERNATIONAL TRANSPORT  
January 11, 2013**

## DOUBLE TAXATION AGREEMENTS (DTAs)

### IN FORCE

	COUNTRY	DATE OF SIGNATURE	ENTRY INTO FORCE
1	The United <sup>1</sup> Kingdom (Revised)	April 26 <sup>th</sup> , 2012	December 19, 2012
2	Canada	January 22, 1980	December 22, 1980
3	USA	December 31, 1984	In force
	1 <sup>st</sup> Protocol to US/Barbados DTA	December 18, 1991	In force
	2 <sup>nd</sup> Protocol to US/Barbados DTA	July 14, 2004	December 20, 2004
4	Finland	June 15, 1989	August 20, 1992
5	Norway	November 15, 1990	July 3, 1991
6	Sweden	July 01, 1991	December 1, 1991
	Protocol to the Barbados/Sweden DTA	November 3, 2011	December 12, 2012
7	Switzerland	1954 <sup>2</sup>	1963
8	CARICOM <sup>3</sup>	July 6, 1994	July 7, 1995
9	Venezuela	December 11, 1998	January, 2001
10	Cuba	June 17, 1999	March 16, 2000
11	China	May 15, 2000	October 27, 2000
	Protocol to China treaty	February 10, 2010	June 9, 2010
12	Malta	December 5, 2001	June 19, 2002
13	Mauritius	September 28, 2004	January 28, 2005
14	Botswana	February 23, 2005	August 12, 2005
15	Austria	February 27, 2006	April 1, 2007
16	Kingdom of the Netherlands	November 28, 2006	July 12, 2007
	Protocol to the Barbados/Netherlands DTA	November 27, 2009	December 23, 2010
17	Republic of Seychelles	October 19, 2007	April 21, 2008
18	Republic of Mexico	April 7, 2008	January 16, 2009
19	Panama	June 21, 2010	February 18, 2011
20	Luxembourg	December 1, 2009	August 8, 2011
21	Spain	December 1, 2010	October 14, 2011
22	Iceland	November 3, 2011	February 24, 2012
23	Czech Republic	October 26, 2011	June 6, 2012

### DTAs

<sup>1</sup> The new (revised) Barbados/UK DTA which entered into force on December 19, 2012 replaces the original Barbados/UK DTA which entered into force on November 26<sup>th</sup>, 1970.

<sup>2</sup> Agreement extended to Barbados by virtue of Agreement between Switzerland and the U.K.

<sup>3</sup> The CARICOM DTA counts as 10 DTAs. These are with Antigua, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, and Trinidad and Tobago.

**Awaiting Ratification**

	<b>COUNTRY</b>	<b>DATE OF SIGNATURE</b>	<b>STATUS</b>
1	Republic of Ghana	April 22, 2008	Awaiting ratification.
2	Portugal	October 22, 2010	Awaiting ratification.
3	Bahrain	December 3 <sup>rd</sup> , 2012	Awaiting ratification
4	Qatar	December 6 <sup>th</sup> , 2012	Awaiting ratification
5	San Marino	December 14 <sup>th</sup> , 2012	Awaiting ratification

**DTAs**  
**Awaiting Signature**

	<b>COUNTRY</b>	<b>DATE INITIALED</b>	<b>STATUS</b>
1	Italy	March 27, 2009	Awaiting signature.
2	Vietnam	November 6, 2009	Awaiting signature.
3	Belgium	February 12, 2010	Awaiting signature.
4	Singapore	May 28 <sup>th</sup> , 2012	Awaiting signature
5	Slovak Republic	July 19 <sup>th</sup> , 2012	Awaiting signature

**PROTOCOLS TO EXISTING DTAs**  
**Awaiting Ratification**

	<b>COUNTRY</b>	<b>DATE INITIALED</b>	<b>SIGNED</b>
1	Protocol to Barbados/Finland DTA	June 23, 2011	November 3, 2011
2	Protocol to Barbados/Norway DTA	June 23, 2011	November 3, 2011
3	Protocol to Barbados/Canada DTA	July 16, 2010	November 8, 2011

**TAX INFORMATION EXCHANGE AGREEMENTS (TIEAs)****In Force**

	<b>COUNTRY</b>	<b>SIGNED</b>	<b>ENTRY INTO FORCE</b>
1	Denmark	November 3, 2011	June 14, 2012

**TIEAs****Awaiting Ratification**

	<b>COUNTRY</b>	<b>DATE INITIALED</b>	<b>SIGNED</b>
1	Greenland	June 20, 2011	November 3, 2011
2	Faroe Islands	June 20, 2011	November 3, 2011

**TIEAs****Awaiting Signature**

	<b>COUNTRY</b>	<b>DATE INITIALED</b>
1	Germany	November 30, 2011
2	France	January 2012
3	South Africa	June 20 <sup>th</sup> , 2012

**BILATERAL INVESTMENT TREATIES (BITS)**

	<b>COUNTRY</b>	<b>DATE OF SIGNATURE</b>	<b>ENTRY INTO FORCE</b>
1	The United Kingdom	April 7, 1993	April , 1993
2	Venezuela	July 15, 1994	October 31, 1995
3	Germany	December 02, 1994	May 11, 2002
4	Switzerland	March 29, 1995	June 26, 1995
5	Italy	October 25, 1995	July 21, 1997
6	Cuba	February 19, 1996	August 13, 1998
7	Canada	May 29, 1996	January 17, 1997
8	China	July 20, 1998	October 1, 1999
9	Mauritius	September 28, 2004	June 28, 2005
10	Ghana	April 22, 2008	Awaiting ratification
11	Belgium/Luxembourg Economic Union	May 29, 2009	Awaiting ratification