

百慕大税收居民身份认定规则

一、个人

百慕大不征收企业所得税或自然人个人所得税。所有在百慕大成立的实体均视为百慕大税收居民。外国公司在百慕大设立分公司时须由政府颁发许可证，该许可证也意味着该分公司为百慕大税收居民。

二、实体

百慕大不征收企业所得税或自然人个人所得税。所有在百慕大成立的实体均视为百慕大税收居民。外国公司在百慕大设立分公司时须由政府颁发许可证，该许可证也意味着该分公司为百慕大税收居民。

三、不视为税收居民的实体

无。

四、联系方式

Wayne Brown 或 Egbert Simons

百慕大纳税人识别号编码规则

百慕大不发放纳税人识别号（TIN）或具有同等效力的
税收身份识别号码。

资料来源:

百慕大税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Bermuda-Residency.pdf>

百慕大纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Bermuda-TIN.pdf>

Bermuda- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

Bermuda has no corporate or natural person's income tax. All entities created in Bermuda are Bermuda resident. Overseas companies that establish a branch in Bermuda need a Permit from the Government to establish a branch whereby the Permit establishes the Branch as Bermuda resident.

Section II –Criteria for Entities to be considered a tax resident

Bermuda has no corporate or natural person's income tax. All entities created in Bermuda are Bermuda resident. Overseas companies that establish a branch in Bermuda need a Permit from the Government to establish a branch whereby the Permit establishes the Branch as Bermuda resident.

Section III –Entity types that are as a rule not considered tax residents

n/a

Section IV –Contact point for further information

Wayne Brown or Egbert Simons

Bermuda -Information on Tax Identification Numbers

Bermuda does not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes.