

**AGREEMENT
BETWEEN
THE GOVERNMENT OF BERMUDA
AND
THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA
FOR
THE EXCHANGE OF INFORMATION RELATING TO TAXES**

The Government of Bermuda and the Government of the People’s Republic of China (“the Contracting Parties”):

Acknowledging that the Contracting Parties are competent to negotiate and conclude a tax information exchange agreement;

Desiring to provide a framework for cooperation and exchange of information in tax matters;

Agree to conclude the Agreement as follows:

**ARTICLE 1
SCOPE OF AGREEMENT**

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment, verification and collection of such taxes, the recovery and enforcement of tax claims, and the investigation or prosecution of tax matters.
2. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.

**ARTICLE 2
JURISDICTION**

1. The Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.
2. To enable the appropriate implementation of this Agreement, information shall be provided in accordance with this Agreement by the competent authority of the Requested Party:

- (a) without regard to whether the person to whom the information relates is a resident, national or citizen of a Party, or whether the person by whom the information is held is a resident, national or citizen of a Party; and
- (b) provided that the information is present within the territory, or in the possession or control of a person subject to the jurisdiction, of the Requested Party.

ARTICLE 3 TAXES COVERED

1. The taxes covered by this Agreement are:
 - (a) in the case of the People's Republic of China:
 - (i) the individual income tax; and
 - (ii) the enterprise income tax;
 - (b) in the case of Bermuda, taxes of every kind and description.
2. The competent authorities of the Contracting Parties shall notify each other of any relevant changes to the taxation and related information gathering measures covered by this Agreement.
3. The taxes covered by this Agreement may be expanded or modified by mutual agreement of the Contracting Parties in the form agreed upon by both Contracting Parties.

ARTICLE 4 DEFINITIONS

1. In this Agreement:
 - (a) "the People's Republic of China", when used in a geographical sense, means all the territory of the People's Republic of China, including its territorial sea, in which the Chinese laws relating to taxation apply, and any area beyond its territorial sea, within which the People's Republic of China has sovereign rights of exploration for and exploitation of resources of the seabed and its sub-soil and superjacent water resources in accordance with international law and its domestic laws;
 - (b) "Bermuda", when used in a geographical sense, means the Islands of Bermuda, including its territorial sea;
 - (c) "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form;
 - (d) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) "competent authority" means:
 - (i) in the case of the People's Republic of China, the State Administration of Taxation or its authorized representative; and
 - (ii) in the case of Bermuda, the Minister of Finance or an authorised representative of the Minister;

- (f) “information” means any fact, statement, document or record in whatever form;
- (g) “information gathering measures” means judicial, regulatory or administrative laws and procedures that enable a Contracting Party to obtain and provide the information requested;
- (h) “national” means:
 - (i) in relation to Bermuda, a legal person who is a Bermudian deriving their status as such from the laws in force in Bermuda;
 - (ii) in relation to the People’s Republic of China, any individual possessing the nationality of the People’s Republic of China;
 - (iii) any legal person, partnership, company, trust, estate, association or any other entity, deriving its status as such from the laws in force in a Contracting Party;
- (i) “person” means a natural person, a company or any entity that is treated as a body corporate for tax purposes, or any other body or group of persons;
- (j) “public collective investment fund or scheme” means any collective investment fund or scheme, in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (k) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors; and for this purpose, the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company and the term “recognised stock exchange” shall bear the meaning agreed upon by the competent authorities of the Contracting Parties;
- (l) “Requested Party” means the party to this Agreement which is requested to provide or has provided information in response to a request;
- (m) “Requesting Party” means the party to this Agreement submitting a request for or having received information from the Requested Party;
- (n) “tax” means any tax covered by this Agreement.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.

ARTICLE 5

EXCHANGE OF INFORMATION UPON REQUEST

1. The competent authority of a Requested Party shall provide upon request in writing information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a tax offence under the laws of the Requested Party if it occurred in the territory of the Requested Party. If the information received by the competent authority of the Requested

Party is not sufficient to enable it to comply with the request for information, it shall advise the competent authority of the Requesting Party of that fact and request such additional information as may be required to enable the effective processing of the request.

2. If the information in the possession of the competent authority of the Requested Party is not sufficient to enable it to comply with the request for the information, the Requested Party shall use all relevant information gathering measures to provide the Requesting Party with the information requested, notwithstanding that the Requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of the Requesting Party, the competent authority of the Requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authority, for the purposes of this Agreement, has the authority to obtain and provide upon request:

- (a) information held by banks, other financial institutions, and any person, including nominees and trustees, acting in an agency or fiduciary capacity;
- (b) information regarding the legal and beneficial ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees, and beneficiaries; and in the case of foundations, information on founders, members, beneficiaries and directors or other senior officers of the foundation.

5. Notwithstanding the preceding paragraphs, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes, unless such information can be obtained without giving rise to disproportionate difficulties.

6. The competent authority of the Requesting Party shall provide the following information to the competent authority of the Requested Party when making a request for information under this Agreement in order to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) the period for which the information is requested;
- (c) the nature and type of the information requested, including a description of the information and/or specific evidence sought, and the form in which the Requesting Party would prefer to receive the information;
- (d) the tax purposes for which the information is sought;

- (e) grounds for believing that the information requested is present in the territory of the Requested Party or is in the possession or control of a person subject to the jurisdiction of the Requested Party;
- (f) to the extent known, the name and address of any person believed to be in possession or control of the information requested;
- (g) a statement that the request is in conformity with this Agreement and the laws and administrative practices of the Requesting Party, and that if the requested information were within the jurisdiction of the Requesting Party then the competent authority of the Requesting Party would be able to obtain the information under the laws of the Requesting Party or in the normal course of administrative practice;
- (h) a statement that the Requesting Party has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

7. The competent authority of the Requested Party shall forward the requested information as promptly as possible to the competent authority of the Requesting Party. To ensure a prompt response, the competent authority of the Requested Party shall:

- (a) confirm receipt of a request in writing to the competent authority of the Requesting Party and shall notify the competent authority of the Requesting Party of any deficiencies in the request within 60 days of receipt of the request; and
- (b) immediately inform the competent authority of the Requesting Party to explain the reasons for its inability or the obstacles or its refusal, if the competent authority of the Requested Party has been unable to obtain and provide the information requested within 90 days of receipt of the request, including if obstacles are encountered in furnishing the information, or if the competent authority of the Requested Party refuses to provide the information.

ARTICLE 6 TAX EXAMINATIONS OR INVESTIGATIONS ABROAD

1. The Requested Party may, in accordance with its domestic laws, following receipt of notice of a reasonable time from the Requesting Party, allow representatives of the competent authority of the Requesting Party to enter the territory of the Requested Party in connection with a request to interview persons and examine records with the prior written consent of the persons concerned. The competent authorities of the Contracting Parties shall agree on the time and place of the intended meeting with the persons concerned.

2. At the request of the competent authority of the Requesting Party, and in accordance with its domestic laws, the competent authority of the Requested Party may permit representatives of the competent authority of the Requesting Party to be present at the tax examination in the territory of the Requested Party.

3. If the request referred to in paragraph 2 is granted, the competent authority of the Requested Party conducting the examination shall, as soon as possible, notify the competent authority of the Requesting Party of the time and place of the examination, the authority or person authorised to carry out the examination and the procedures and conditions required by the Requested Party for the conduct of the examination. All decisions regarding the conduct of the examination shall be made by the Requested Party conducting the examination in accordance with its domestic laws.

ARTICLE 7 POSSIBILITY OF DECLINING A REQUEST

1. The competent authority of the Requested Party may decline to assist:
 - (a) where the request is not made in conformity with this Agreement;
 - (b) where the Requesting Party has not pursued all means available in its own territory to obtain the information, except where recourse to such means would give rise to disproportionate difficulty; or
 - (c) where the disclosure of the information requested would be contrary to the public policy (ordre public) of the Requested Party.
2. This Agreement shall not impose upon a Contracting Party any obligation to provide information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Information described in paragraph 4 of Article 5 shall not by reason of that fact alone constitute such a secret or process.
3. (a) The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are
 - (i) produced for the purposes of seeking or providing legal advice; or
 - (ii) produced for the purposes of use in existing or contemplated legal proceedings;
- (b) Information held with the intention of furthering a criminal purpose is not subject to legal privilege, and nothing in this Article shall prevent a professional legal advisor from providing the name and address of a client where doing so would not constitute a breach of legal privilege.
4. A request for information shall not be refused on the ground that the tax liability giving rise to the request is disputed by the taxpayer.
5. The Requested Party shall not be required to obtain and provide information which, if the requested information was within the jurisdiction of the Requesting Party, the competent authority of the Requesting Party would not be able to obtain under its laws or in the normal course of administrative practice.

6. The Requested Party may decline a request for information if the information is requested by the Requesting Party to administer or enforce a provision of the tax law of the Requesting Party, or any requirement connected therewith, which discriminates against a national of the Requested Party as compared with a national of the Requesting Party in the same circumstances.

ARTICLE 8 CONFIDENTIALITY

1. All information provided and received by the competent authorities of the Contracting Parties shall be kept confidential and shall be disclosed only to persons or authorities (including courts and administrative bodies) officially concerned with the purposes specified in Article 1 and used by such persons or authorities only for such purposes, including the determination of any appeal. For these purposes, information may be disclosed in public court proceedings or in judicial proceedings.

2. The information may not be used for any purpose other than for the purposes stated in Article 1 and may not be disclosed to any other person or entity or authority without the express written consent of the competent authority of the Requested Party.

ARTICLE 9 SAFEGUARDS

The rights and safeguards secured to persons by the laws or administrative practices of the Requested Party remain applicable. The rights and safeguards shall not be applied by the Requested Party in a manner that unduly prevents or delays effective exchange of information.

ARTICLE 10 ADMINISTRATIVE COSTS

Incidence of costs incurred in providing assistance (including reasonable costs of third parties and external advisors in connection with litigation or otherwise) shall be agreed upon by the competent authorities of the Contracting Parties.

ARTICLE 11 LANGUAGE

Requests for assistance and responses thereto shall be in English.

ARTICLE 12 MUTUAL AGREEMENT PROCEDURE

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of this Agreement, the respective competent authorities shall use their best efforts to resolve the matter by mutual agreement.

2. In addition to the endeavours referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually determine the procedures to be used under Articles 5 and 6.

3. The competent authorities of the Contracting Parties may communicate with each other directly for the purposes of this Agreement.

4. The Contracting Parties may also agree in writing on other forms of dispute resolution.

ARTICLE 13 ENTRY INTO FORCE

This Agreement shall enter into force when each Contracting Party has notified in writing the other of the completion of its necessary internal procedures for entry into force. The Agreement shall have effect in respect of taxable years beginning on or after the date of entry into force.

ARTICLE 14 TERMINATION

1. This Agreement shall remain in force until terminated by either Contracting Party.

2. Either Contracting Party may terminate this Agreement by giving notice of termination in writing through diplomatic channels. Such termination shall become effective on the first day of the month following the expiration of a period of six months after the date of receipt of notice of termination by the other Contracting Party.

3. If the Agreement is terminated, the Contracting Parties shall remain bound by the provisions of Article 8 with respect to any information obtained under this Agreement. All requests received up to the effective date of termination shall be dealt with in accordance with the terms of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised by the respective Contracting Parties, have signed this Agreement.

DONE at *Hamilton* in duplicate this *2nd* day of *December* 2010, in the English and Chinese languages, both texts being equally authentic.

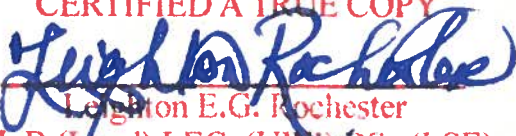
**For the Government of
Bermuda**

**For the Government of the
People's Republic of China**





CERTIFIED A TRUE COPY


Leighton E.G. Rochester
LL B (Lond) LEC. (UWI) BSc (LSE)
Barrister and Attorney
Notary Public, Islands of Bermuda

Dated this *3rd* day of *Dec.*, 2010

百慕大群岛政府和中华人民共和国政府

关于税收情报交换的协定

百慕大群岛政府和中华人民共和国政府（“缔约双方”），认识到缔约双方有权谈判和缔结税收情报交换协定，愿意建立税收合作与情报交换框架，同意缔结协定如下：

第一条 协定范围

一、缔约双方主管当局应当就本协定所含税种相关缔约双方国内法的管理和执行，通过交换与之具有可预见相关性的情报相互提供协助。该情报应包括与这些税收的确定、核定、查证与征收，税收主张的追索与执行以及税收事项的调查或起诉具有可预见相关性的信息。

二、情报根据本协定的规定交换，并按第八条规定的方式保密。

第二条 管辖权

一、被请求方没有义务提供不归其当局所拥有，或者不由其

管辖地域内的人掌握或控制的情报。

二、为正确执行本协定，被请求方主管当局应依据本协定提供情报：

（一）无论与情报相关的人是否为一方的居民、国民或公民，或者掌握情报的人是否为一方的居民、国民或公民；

（二）只要所需情报存在于被请求方领土内，或者为被请求方管辖范围内的人掌握或控制。

第三条 税种范围

一、本协定适用的税种是：

（一）在中华人民共和国：

1.个人所得税；

2.企业所得税；

（二）在百慕大，所有税种。

二、缔约双方主管当局应将本协定所含税收及相关情报收集程序的任何相关变化相互通知对方。

三、缔约双方可以通过相互协商以缔约双方认可的方式扩大或修改本协定的税种范围。

第四条 定 义

一、 本协定中：

(一)“中华人民共和国”用于地理概念时，是指所有适用中国有关税收法律的中华人民共和国领土，包括领海，以及根据国际法和国内法，中华人民共和国拥有以勘探和开发海床及其底土和上覆水域资源为目的的主权权利的领海以外的任何区域；

(二)“百慕大群岛”用于地理概念时，是指百慕大岛屿，包括其领海；

(三)“集合投资基金或计划”是指任何集合投资工具，不管法律形式如何；

(四)“公司”是指任何法人团体或者在税收上视同法人团体的任何实体；

(五)“主管当局”：

- 1.在中华人民共和国，是指国家税务总局或其授权代表；
- 2.在百慕大群岛，是指财政部部长或其授权的一位代表；

(六)“情报”是指任何形式的事实、说明、文件或记录；

(七)“情报收集程序”是指使缔约一方能够获取并提供所请求情报的司法、监管或行政法律和程序；

(八)“国民”：

1.在百慕大群岛，是指按照百慕大群岛现行法律取得其地位的百慕大法律意义上的人；

2.在中华人民共和国，是指任何具有中华人民共和国国籍的个人；

3.按照缔约一方现行法律取得其地位的任何法人、合伙企业、公司、信托、遗嘱财产公司、社团或任何其他实体；

(九)“人”是指自然人、公司或者为税收目的视为法人团体的任何实体，或任何其他团体或集团；

(十)“开放式集合投资基金或计划”是指任何集合投资基金或计划，其股份或其他权益的购买、销售或赎回不明示或暗示地限于部分投资者；

(十一)“上市公司”是指其主要股票在认可的证券交易所上市，且上市股票可以由公众买卖的任何公司。股票可以“由公众”买卖是指股票的买卖不明示或暗示地限于部分投资者。为上述目的，“主要股票”一语是指代表公司多数选举权和价值的股票。“认可的证券交易所”一语应具有缔约双方主管当局共同商定的含义；

(十二)“被请求方”是指本协定中被请求提供情报或应请求已提供情报的一方；

(十三)“请求方”是指本协定中发出请求或已从被请求方得到情报的一方；

(十四)“税收”是指本协定所含的任何税收。

二、缔约一方在实施本协定的任何时候，对于本协定未定义的术语，除上下文另有要求外，应当具有当时该缔约方法律所规定的含义。该缔约方适用税法的定义优先于其他法律对该术语的

定义。

第五条 专项情报交换

一、被请求方主管当局经请求后，应当书面提供为第一条所述目的之情报。被调查的行为如果发生在被请求方境内，无论根据被请求方法律是否构成税收违法，均应交换情报。如果被请求方主管当局收到的信息不足以使其遵从情报交换请求，则应当通知请求方主管当局这一事实，并要求补充必要的信息以使该请求能够被有效处理。

二、如果被请求方主管当局掌握的信息不足以使其遵从情报请求，被请求方应启动所有相关的情报收集程序向请求方提供所请求的情报，即使被请求方可能并不因其自身税收目的而需要该情报。

三、如果请求方主管当局提出特别要求，被请求方主管当局应根据本条规定，在其国内法允许的范围内，以证人证言和经鉴证的原始记录复制件的形式提供情报。

四、为本协定之目的，缔约各方应确保其主管当局有权依据请求获取并提供：

（一）银行、其他金融机构以及任何人（包括被指定人和受托人）以代理或受托人身份掌握的情报；

(二) 有关公司、合伙人、信托、基金会以及其他人的法律和受益所有权情报，包括根据第二条的限定，在同一所有权链条上一切人的所有权情报；信托公司委托人、受托人以及受益人的情报；基金会创立人、基金理事会成员、受益人以及基金会董事或其他高级管理人员的情报。

五、尽管有上述各款规定，本协定的缔约双方没有获取或提供与上市公司或开放式集合投资基金或计划的所有权有关的情报的义务，除非此类情报的获取不造成不适当的困难。

六、请求方主管当局根据本协定提出情报请求时，应向被请求方主管当局提供以下信息，以证明情报与请求之间的可预见相关性：

(一) 被检查或被调查人的身份；

(二) 所请求情报的期间；

(三) 所请求情报的性质和类型，包括对所需情报和（或）所求具体证据的描述，以及请求方希望收到情报的形式；

(四) 请求情报的税收目的；

(五) 认为所请求的情报存在于被请求方领土内或由被请求方管辖范围内的人所掌握或控制的理由；

(六) 尽可能地列出被认为掌握或控制所请求情报的任何人的姓名和地址；

(七) 声明情报请求符合本协定以及请求方国内法和行政惯例，且如果所请求情报存在于请求方管辖范围内，那么请求方主

管当局可以根据请求方法律或正常行政渠道获取该情报；

(八) 声明请求方已穷尽其领土内除可能导致不适当困难外的获取情报的一切方法。

七、被请求方主管当局应尽快向请求方主管当局提供所请求的情报。为保证尽快回复，被请求方主管当局应：

(一) 以书面形式向请求方主管当局确认收到请求，并应在收到请求后60日内将请求中任何不足部分通知请求方主管当局；

(二) 如果被请求方主管当局在收到情报请求后90日内不能获取并提供情报，包括被请求方遇到障碍或被请求方主管当局拒绝提供情报时，被请求方应立即通知请求方主管当局，就不能提供情报的原因、遇到的障碍或拒绝原因做出说明。

第六条 境外税务检查或调查

一、被请求方可以根据其国内法，在收到请求方通知后合理时间内，在获得当事人书面同意的前提下，允许请求方主管当局的代表进入被请求方领土，就有关请求会见当事人和检查有关记录。缔约双方主管当局应当协商决定与相关当事人会见的的时间和地点。

二、应请求方主管当局的请求，被请求方主管当局根据其国内法，可以允许请求方主管当局代表出现在被请求方境内税务检查

的现场。

三、如果同意第二款中所提及的请求，实施检查的被请求方主管当局应当尽快通知请求方主管当局检查的时间与地点，被授权实施检查的当局或人员，以及被请求方对实施检查所要求的程序和条件。所有有关实施检查的决定应当由实施检查的被请求方根据其国内法做出。

第七条 拒绝请求的可能

一、被请求方主管当局可以拒绝协助：

(一) 当请求与本协定不相符时；

(二) 当请求方未穷尽其领土内除可能导致不适当困难外的获取情报的一切方法时；

(三) 当被请求情报的披露将违背被请求方的公共政策(公共秩序)时。

二、本协定不应给缔约方施加任何提供可能导致泄漏贸易、经营、工业、商业、专业秘密或贸易过程情报的义务。第五条第四款中所提及的情报，不应仅因该款的事实构成上述秘密或过程。

三、(一) 本协定的规定不应给缔约一方施加获取或提供可能导致泄漏委托人、律师或其他承认的法律代表间如下保密沟通的情报的义务：

1.为寻求或提供法律建议目的进行的沟通；

2.为用于正在进行的或将进行的法律诉讼程序目的进行的沟通；

(二) 用于刑事目的的情报不受法律特权的限制，在提供委托人姓名和地址不构成对法律特权侵犯的情况下，本条款不应妨碍专业法律顾问提供委托人的姓名和地址。

四、情报请求不应因纳税人对请求涉及的纳税义务有争议而被拒绝。

五、如果所请求的情报在请求方管辖范围内，请求方主管当局不能够根据自己的法律或正常行政渠道获取该情报，则被请求方不得被要求获取和提供该情报。

六、如果请求方请求的情报用于实施或执行其税法或任何相关规定，并因此构成对被请求方国民相对于请求方国民在相同条件下的歧视，则被请求方可以拒绝该情报请求。

第八条 保 密

一、缔约双方主管当局提供和收到的所有情报应作密件处理，并应仅告知与第一条所述目的相关的人员或机构(包括法院和行政管理部门)，上述人员或机构应仅为上述目的，包括任何上诉结果的决定，使用该情报，并可以在公开法庭的诉讼程序或司法程序

中披露上述情报。

二、未经被请求方主管当局书面明确许可,情报不得用于除第一条规定以外的任何其他目的,不得向任何其他人、实体或机构披露。

第九条 保护措施

本协定不影响被请求方法律或行政惯例赋予人的权利和保护措施。被请求方不得以过度妨碍或延缓有效情报交换的方式使用该权利和保护措施。

第十条 管理费用

提供协助所发生的费用负担(包括第三方的合理费用以及诉讼中聘用外部顾问等的费用),应当由缔约双方主管当局协商确定。

第十一条 语言

协助的请求与回复使用英语。

第十二条 相互协商程序

一、当缔约双方对本协定的执行或解释遇到困难或疑问时，缔约双方主管当局应尽力通过相互协商解决问题。

二、除第一款所提及的协商之外，缔约双方主管当局还可以就第五条和第六条的执行程序共同商定。

三、为了本协定之目的，缔约双方主管当局可以直接相互沟通。

四、缔约双方也可以就争端解决的其他方式书面达成一致。

第十三条 生效

本协定应自缔约双方相互书面通知已完成使本协定生效所必需的国内程序时生效，并于生效日开始或以后的纳税年度执行。

第十四条 终止

一、在任一缔约方终止本协定前，本协定长期有效。

二、任一缔约方可以通过外交途径书面通知终止本协定。终

止通知自缔约另一方收到该通知之日起6个月后的次月第一天生效。

三、协定终止后，缔约双方对依据本协定取得的任何情报仍负有第八条所规定的义务。所有在终止有效日前收到的请求应按照本协定规定处理。

下列代表，经各自政府正式授权，在本协定上签字，以昭信守。

本协定于二〇一〇年十二月二日在汉密尔顿签订，一式两份，每份均用英文和中文写成，两种文本同等作准。

百慕大群岛政府

代 表

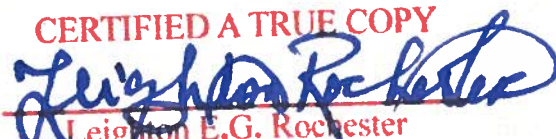


中华人民共和国政府

代 表



CERTIFIED A TRUE COPY


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Dated this 3rd day of Dec, 2010