



GOVERNMENT OF BERMUDA
MINISTRY OF FINANCE

PATI Information Statement

Name of Public Authority: Treaty Management Unit

Introduction:

- The general purpose of the Public Access to Information Act 2010;

Under section 2 of the Public Access to Information Act 2012, the purpose of the Act is to-

- (a) give the public the right to obtain access to information held by public authorities to the greatest extent possible, subject to exceptions that are in the public interest or for the protection of the rights of others;
- (b) increase transparency, and eliminate unnecessary secrecy, with regard to information held by public authorities;
- (c) increase the accountability of public authorities;
- (d) inform the public about the activities of public authorities, including the manner in which they make decisions; and
- (e) have more information placed in the public domain as a matter of routine.

- The reason that the public authority has an information statement;

Under Section 5 of the Public Access to Information Act 2010, every public authority [1][1] in Bermuda must produce an information statement.

- The purposes and aims of the information scheme, and what the public authority hopes to achieve through the information statement;

This statement aims to make it easy to access key information about the Ministry of Finance's activities.

- Summary of what is in the information statement;

Who we are and what we do

What we spend and how we spend it

What our priorities are and how we are doing

How we make our decisions

Our policies and procedures

Lists and registers – none at this time

The information provided includes: Organisational structure of the Unit; governing legislation; functions and powers; services and programmes; information held - grouped into decision making; administrative or other record; further information (includes financial); contact details for the information officer and locations of the information statement.

Section A: Structure, Organization and Legislation [s5(1)a]

Insert structure of Authority (organizational chart preferable – text if deemed necessary):

Lead by the Assistant Financial Secretary (Treaties), the Unit also includes a Treaty Adviser, and Research Officer. (The organization of the Treaty Unit is currently under review)

Legislation

Legislation

Insert governing Legislation:

Governance Framework

- The Employment Act 2000
- Good Governance Act 2011
- The Human Rights Act 1981
- The Interpretation Act 1951
- The Public Service Commission Regulations 2001
- The Public Service (Delegation of Powers) Regulations 2001
- The Public Treasury (Administration and Payments) Act 1969

The primary legislative framework for the unit is as follows:

- The International Cooperation (Tax Information Exchange Agreement) Act 2005
- The USA Bermuda Tax Convention Act 1986

Copies of the foregoing Acts and Regulations may be viewed at the following website:
<http://www.bermudalaws.bm/default.aspx>

Section B: I) Functions, powers, duties of the Authority [s5(1)b]

This information may include:

- A short plain language explanation of services provided or functions carried out;
- The method used by the authority to make decisions;
- Mission Statements of the public authority;

Any reporting framework.

Ministry of Finance Mission Statement

To formulate and implement sound fiscal policies and effectively manage the public finances. To direct policy implementation and oversee programme management operations within the Ministry, with a view to ensure an effective implementation of Government policy.

Nature and scope of the Treaty Unit's activities

The Treaty Unit is responsible for negotiating Tax Information Exchange Agreements (TIEAs), other agreements relating Tax Information Exchange and associated agreements, with member countries of the EU, G20, Organisation for Economic Cooperation and Development (OECD) and white listed jurisdictions and other jurisdictions, and administering such tax agreements.

Activities – The Assistant Financial Secretary provides policy advice, governance, and administrative services on policy matters on tax treaty negotiation, management and administration; in addition to working closely wide range of stakeholders to safeguard Bermuda's economic interests and fostering and facilitating international cooperation.

Customers and Location of Activities: G20, Organization for Economic Cooperation and Development ("the OECD"), members of the Global Forum on Transparency and Exchange of information for Tax Purposes, UK FCO, the Governor, the Cabinet, members of the Legislature, Government agencies as well as statutory committees in Bermuda, civil society, public and private organizations, and public servants.

Strategy management: The Treaty Unit administers tax treaty negotiation, management and administration and international tax cooperation to contribute to the Finance Ministry's key goals and objectives: to facilitate balanced economic growth and development; provide strategic direction

and an overall framework for financial management and control of government's activities; to safeguard Bermuda's economic interests in the face of challenges and threats in the changing global economy.

Key strategic ownership goals for the Treaty Unit: Negotiate, Sign, administer and manage TIEAs to assist in advancing the international economic policy objectives of the Ministry of Finance and comply with the internationally agreed tax standard of the G20 and OECD.

Section B: 2) Obligations under PATI Act [s5(1)b]

To provide an **information statement** for the public and promulgate it [s5],

- To provide **other information** to the public so that the public needs only to have minimum resort to the use of the Act to obtain information [s6]. This includes:
 - General information, e.g. activities of the Authority
 - Log of all information requests and their outcome
 - Quarterly expenditure (upon request) [s6(5)]
 - Contracts valued at \$50,000 or more.
- To **respond to information requests** in a timely manner [s12-16]
- To **track information requests**, and provide this data to the Information Commissioner
- To respond to requests from the Information Commissioner [s9]
- To **amend personal information** held by the Authority that it is wrong or misleading following a written request by the person to whom the information relates [s19]
- To conduct an **internal review** if formally requested [part 5]
- To give evidence for **review by the Information Commissioner** [part 6, 47(4)], or for **judicial review** [s49], if required
- To provide an **annual written report** to the Information Commissioner of the status of information requests [s58 (3)].
- To **do anything else as required** under the PATI Act and subsequent Regulations [s59, 60], including:
 - Fees** for Requests for information
 - Management and maintenance of **records**
 - Procedures** for administering the Act
- To **train staff and make arrangements** so as to facilitate compliance with the Act [s61]
- To **designate one of its officers** to be the person to whom requests are directed [s62]

Section C: Services and Programmes [s5(1)c]

Services:

- Services: See Section B above.
- Costs: All costs related to the delivery of services set out in Section B above, are set out in the Annual Approved Estimates of Revenue and Expenditure, under Head 10, Cost Center 20040.

Programmes:

- Not applicable.

Section D: Records and documents held [s5(1)d]

- Administrative
- Advisory
- Financial
- Legislative
- Policy

Bermuda's Tax treaties are uploaded to tax link on the public web site of the OECD

Section G: The Information officer [s5(1)g]

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Section H: Any Other Information [s5(1)h]

Insert any other information that you think might be useful for the public to know, so as to decrease requests for information:

Not Applicable

Section I: Any Other Information To be Provided? [s5(1)i]

Not Applicable

Section J: Information Statement: Copies and Updates [s5(2,3,4,5)]

Every public authority shall update its information statement at least once a year, and make it available for inspection by the public at reasonable times by [s5(1-5), PATI Act]:

Date Information Statement was updated: 29th June, 2018

Locations of Information Statement:

Confirm copies of Information Statement are available at the following sites:

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|-------------------------------------------------------------------------------------------------------------------------------|---|
| Your principal office: 2nd Floor Government Administration Building | Y |
| The Bermuda National Library; | Y |
| The Bermuda Archives; | Y |
| Available electronically, | Y |
| Website for public authority (will be posted on website). | Y |
| Have you published a notice in the Gazette indicating the places where the information statement is available for the public? | Y |
| With the Information Commissioner. | Y |

Sign and Date:

 29/6/2018