

# Bermuda

## Taxation

HEDGE FUNDS 2009

### Hedge fund managers/advisors

#### Taxation

##### Tax rates applying to hedge fund managers/advisors

None

##### The effective tax rate usually suffered by hedge fund managers/advisors

None

##### Tax concessions, allowances, or exemptions specifically available to hedge fund managers/advisors

None

##### Details of anti-avoidance tax rules that could bring the profits of an offshore hedge fund into tax

None

##### Requirements to charge VAT (or equivalent sales tax) and the rate

None

### Hedge fund structures

#### Taxation

##### Tax rates applying to the fund

No tax

**Access to double tax treaties**

No relevant treaties

**Value-added tax registration and charging requirements**

None

**Withholding tax on dividends or interest payments**

None

**Tax return requirements**

None

**Investors**

**Specific anti-avoidance tax legislation applying to an investor in an onshore fund**

None

**Specific anti-avoidance tax legislation applying to an investor in an offshore fund**

None

**Tax information needs of investors**

None

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