



LEGISLATIVE ASSEMBLY OF THE CAYMAN ISLANDS

GOVERNMENT MOTION NO. 7/2010-11

Tax Information Exchange Agreements between the Cayman Islands and various Jurisdictions

WHEREAS in 2000 the Government of the Cayman Islands entered into a commitment to the Organization for Economic Cooperation and Development for the effective exchange of information on tax matters;

AND WHEREAS it is acknowledged that the Government of the Cayman Islands has the right under the relevant terms of Entrustment from Her Majesty's Government of the United Kingdom to negotiate, conclude and perform tax information exchange agreements;

AND WHEREAS the Government of the Cayman Islands has negotiated and concluded Tax Information Exchange Agreements with the following countries, namely, Australia, Aruba, Portugal, Germany, Canada and Mexico.

AND WHEREAS the Governor-in-Cabinet, pursuant to section 3(5) of the Tax Information Authority Law (2009 Revision) has approved, by way of an Order, the scheduling of the abovementioned agreements to the said Tax Information Authority Law;

AND WHEREAS section 3(5)(a) of the Tax Information Authority Law (2009 Revision) provides that an Order made under the said Section is subject to an affirmative resolution of the Legislative Assembly;

AND WHEREAS the Government of the Cayman Islands pursuant to section 3(5) of the Tax Information Authority Law (2009 Revision) is seeking approval of the Legislative Assembly for the agreements to be scheduled to the Tax Information Authority Law;

BE IT THEREFORE RESOLVED THAT the Tax Information Exchange Agreements, given by, The Tax Information Authority (Tax Information Agreements) (No 2) Order, 2010, be scheduled to the Tax Information Authority Law (2009 Revision) as follows:

Sixteenth Schedule	Agreement Between The Government Of The Cayman Islands And The Government Of Australia On The Exchange Of Information With Respect To Taxes;
Seventeenth Schedule	Agreement Between The Government Of The Cayman Islands As Authorised Under The Letter of Entrustment Dated 1 September 2009 from The United Kingdom Of Great Britain And Northern Ireland And The Kingdom Of The Netherlands, In Respect Of Aruba, For The Exchange Of Information With Respect To Taxes;
Eighteenth Schedule	Agreement Between The Government Of The Cayman Islands (As Authorised By Letter Of Entrustment From The Government Of The United Kingdom of Great Britain And Northern Ireland) And The Portuguese Republic Concerning Exchange Of Information On Tax Matters;
Nineteenth Schedule	Agreement Between The Government Of The Cayman Islands And The Government Of The Federal Republic Of Germany On Assistance In Civil And Criminal Tax Matters Through Exchange Of Information;
Twentieth Schedule	Agreement Between The Government Of The Cayman Islands Under Entrustment From The Government Of The United Kingdom Of Great Britain And Northern Ireland And The Government Of Canada For The Exchange Of Information On Tax Matters;
Twenty-First Schedule	Agreement Between The Government Of The Cayman Islands With The Authorisation Of The Government Of The United Kingdom Of Great Britain And Northern Ireland And The Government Of The United Mexican States On Exchange Of Information On Tax Matters;

Moved by: Honourable W. McKeever Bush OBE, JP
Premier, Minister of Finance, Tourism & Development

Received in the Office of the Clerk this 29th day of October, 2010.

Passed by the Legislative Assembly this 5th day of November, 2010.

Clerk of the Legislative Assembly