



CAYMAN ISLANDS

GOVERNMENT MOTION NO. 6/2011-12

Tax Information Exchange Agreements between the Cayman Islands and various jurisdictions, as of 30 November 2011

WHEREAS in 2000 the Government of the Cayman Islands entered into a commitment to the Organisation 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 exchange agreements;

AND WHEREAS the Government of the Cayman Islands has negotiated and concluded Tax Information Exchange Agreements with the following countries, namely, Guernsey, China and Argentina.

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 attached agreements to be scheduled to the Tax Information Authority Law;

BE IT THEREFORE RESOLVED THAT the attached Tax Information Exchange Agreements be scheduled to the Tax Information Authority Law (2009 Revision) as follows:

Twenty-Fifth Schedule	Agreement Between the Government of the Cayman Islands and the States of Guernsey for the Exchange of Information Relating to Tax Matters;
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Twenty-Sixth Schedule Agreement Between the Government of the Cayman Islands and the Government of the People's Republic of China for the Exchange of Information Relating to Taxes; and

Twenty-Seventh Schedule Agreement Between the Government of the Cayman Islands and the Republic of Argentina on Exchange of Information on Tax Matters.

Moved by: Hon. W. McKeever Bush
Premier and Minister for Finance, Tourism & Development

Received in the Office of the Clerk this 13th day of December, 2011.

Passed by the Legislative Assembly this 14th day of December, 2011.

Clerk of the Legislative Assembly



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