

CAYMAN ISLANDS



**MUTUAL LEGAL ASSISTANCE (UNITED
STATES OF AMERICA) (AMENDMENT)
BILL, 2026**

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A BILL FOR AN ACT TO AMEND THE MUTUAL LEGAL ASSISTANCE (UNITED STATES OF AMERICA) ACT (2015 REVISION) IN ORDER TO CHANGE THE CAYMAN AUTHORITY; TO PROVIDE FOR PROTECTION FROM LIABILITY AGAINST CLAIMS FOR DAMAGES, CONSEQUENTIAL LOSS AND COSTS WHERE THE CAYMAN AUTHORITY PROVIDES ASSISTANCE PURSUANT TO A REQUEST MADE BY THE UNITED STATES AUTHORITY; AND FOR INCIDENTAL AND CONNECTED PURPOSES

PUBLISHING DETAILS

Sponsoring Ministry/Portfolio: Portfolio of Legal Affairs (PLA)



Memorandum of OBJECTS AND REASONS

This Bill amends the Mutual Legal Assistance (United States of America) Act (2015 Revision) (“the principal Act”) to —

- (a) change the Cayman Authority;
- (b) provide for protection from liability against claims for damages, consequential loss and costs where the Cayman Authority provides assistance pursuant to a request made by the United States Authority; and
- (c) provide for incidental and connected purposes.

Clause 1 provides the short title of the legislation.

Clause 2 provides for general amendments to the principal Act to —

- (a) update references to “Law” to “Act” in light of the Citation of Acts of Parliament Act, 2020; and
- (b) update gender-specific references throughout the principal Act in keeping with more modern drafting principles.

Clause 3 amends the principal Act by repealing and substituting section 4. The proposed new section 4 changes the Cayman Mutual Legal Assistance Authority from the Chief Justice or another Judge of the Grand Court designated by the Chief Justice, to the Attorney General .

Clause 4 amends the principal Act by repealing and substituting section 5. The proposed new section 5 provides that the Solicitor General and the Director of Public Prosecutions are to be notified of any request received.

The proposed new section 5 also provides that the Solicitor General and the Director of Public Prosecutions shall be entitled, in a manner analogous to *amicus curiae*, to appear or to take part in any proceedings in the Islands arising directly or indirectly from a request received by the Cayman Authority.

Clause 5 amends section 8 of the principal Act by providing that it is now the Solicitor General who is empowered to authorise a person for the purpose of the authentication of any official documents or records of the Islands, as mentioned in Article 9 of the Treaty.

Clause 6 amends the principal Act by repealing and substituting section 10. The proposed new section 10 contains an updated reference to legislation, has been updated in keeping with modern drafting principles and has been restructured for greater clarity.

The proposed new section 10 provides, among other things, that a person who divulges confidential information or gives testimony in conformity with a request does not commit an offence under the Confidential Information Disclosure Act, 2016 or under any other law

for the time being in force in the Islands, by reason only of the disclosure or the giving of the testimony.

Clause 7 amends the principal Act by repealing and substituting section 11. The proposed new section 11 contains updated references to legislation. The proposed new section 11 continues to provide that section 4 of the Confidential Information Disclosure Act, 2016 does not apply to confidential information given by a person on the directions of the Cayman Authority given in pursuance of a request.

Clause 8 amends the principal Act by inserting proposed new section 14A. The proposed new section 14A provides that the Cayman Authority is protected from liability for damages, consequential loss and costs in legal proceedings in respect of any act done in the discharge or purported discharge of the functions of the Cayman Authority under this Act unless it is shown that the act was done in bad faith.

The proposed new section 14A also provides that costs shall not exceed fifty thousand dollars.

Clause 9 amends section 16(3) of the principal Act to update references to legislation, to update the provision in keeping with modern drafting principles, and to restructure the subsection for greater clarity.

As part of the restructuring of the provision, subsection (3) has now been recast as subsections (3) and (3A).

The essence of the provisions remains the same.

The proposed new subsection (3) provides that where any documents or other written information have not been produced in pursuance of a notice served by the Cayman Authority —

- (a) a constable of the rank of Inspector or above, acting on the written instructions of the Cayman Authority, may apply to a court, magistrate or justice of the peace for the issue of a search warrant to search for and seize any such documents or other written information; and
- (b) on application made under paragraph (a), the court, magistrate or justice of the peace shall issue a warrant to search for and seize the documents or information concerned.

A warrant issued by the court, with necessary changes, shall be in form similar to, and shall confer the same powers of entry, search and seizure as, a search warrant issued under section 26 of the Criminal Procedure Code (2026 Revision).

Clause 10 repeals section 17 of the principal Act.

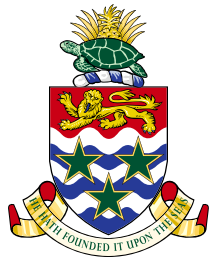
Clause 11 provides for transitional matters.

Clause 11 provides that every request made before the date of commencement of this amending legislation which has not been dealt with at the date of such commencement shall be dealt with in all respects as if this amending legislation had not come into force.



Clause 11 also provides that every proceeding commenced before the date of commencement of this amending legislation and which has not been completed or otherwise determined at such date shall be dealt with and be completed or otherwise determined, as if this amending legislation was not in force.

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Arrangement of Clauses

Clause	Page
1. Short title	9
2. General amendment of the Mutual Legal Assistance (United States of America) Act (2015 Revision) - references to "Law", "he" and "his"	10
3. Repeal of section 4 and substitution - Cayman Mutual Legal Assistance Authority	10
4. Repeal of section 5 and substitution - Attorney General and the Director of Public Prosecutions to be notified of request received	10
5. Amendment of section 8 - authentication of official documents	10
6. Repeal of section 10 and substitution - protection of person disclosing confidential information	11
7. Repeal of section 11 and substitution - restriction on application of Confidential Relationships (Preservation) Law	11
8. Insertion of section 14A - protection from liability for damages, consequential loss and costs	12
9. Amendment of section 16 - enforcement	12
10. Repeal of section 17 - repeal of Law 17 of 1984	13
11. Transitional provisions	13



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ENACTED by the Legislature of the Cayman Islands.

Short title

- 1.** This Act may be cited as the Mutual Legal Assistance (United States of America) (Amendment) Act, 2026.

General amendment of the Mutual Legal Assistance (United States of America) Act (2015 Revision) - references to “Law”, “he” and “his”

2. (1) The *Mutual Legal Assistance (United States of America) Act (2015 Revision)*, in this Act referred to as the “principal Act”, is amended as follows —
- (a) by deleting the word “Law” wherever it appears and substituting the word “Act”;
 - (b) by deleting the word “he” and substituting the words “he or she”; and
 - (c) by deleting the word “his” and substituting the words “his or her”.
- (2) Subsection (1) does not apply to the Schedule.

Repeal of section 4 and substitution - Cayman Mutual Legal Assistance Authority

3. The principal Act is amended by repealing section 4 and substituting the following section —

“Cayman Mutual Legal Assistance Authority

4. For the purpose of Article 2, the Cayman Mutual Legal Assistance Authority is the Attorney General.”.

Repeal of section 5 and substitution - Attorney General and the Director of Public Prosecutions to be notified of request received

4. The principal Act is amended by repealing section 5 and substituting the following section —

“Solicitor General and the Director of Public Prosecutions to be notified of request received

5. (1) Without prejudice to Article 5(4), the Cayman Authority shall notify the Solicitor General and the Director of Public Prosecutions immediately as a request is received, with particulars of the request, and copies of any documents relating to the request.
- (2) Further to subsection (1), the Solicitor General and the Director of Public Prosecutions shall be entitled, in a manner analogous to *amicus curiae*, to appear or to take part in any proceedings in the Islands arising directly or indirectly from a request received by the Cayman Authority.”.

Amendment of section 8 - authentication of official documents

5. The principal Act is amended in section 8 by deleting the words “Attorney General” and substituting the words “Solicitor General”.



Repeal of section 10 and substitution - protection of person disclosing confidential information

6. The principal Act is amended by repealing section 10 and substituting the following section —

“Protection of person disclosing confidential information

- 10.** (1) A person who divulges confidential information or gives testimony in conformity with a request does not commit an offence under the *Confidential Information Disclosure Act, 2016* or under any other law for the time being in force in the Islands, by reason only of the disclosure or the giving of the testimony.
- (2) A disclosure or testimony referred to under subsection (1) shall not be a breach of any confidential relationship between the person making the disclosure or giving the testimony and any other person, and a civil claim or action shall not lie against —
- (a) the person making the disclosure or giving the testimony; or
- (b) the person’s principal or employer by reason of the disclosure or testimony.”.

Repeal of section 11 and substitution - restriction on application of Confidential Relationships (Preservation) Law

7. The principal Act is amended by repealing section 11 and substituting the following section —

“Restriction on application of Confidential Information Disclosure Act, 2016

- 11.** Section 4 of the *Confidential Information Disclosure Act, 2016* does not apply to confidential information given by a person on the directions of the Cayman Authority given in pursuance of a request.”.

Insertion of section 14A - protection from liability for damages, consequential loss and costs

8. The principal Act is amended by inserting after section 14 the following section —

“Protection from liability for damages, consequential loss and costs

14A.(1) The Cayman Authority is not liable —

- (a) in damages;
- (b) for consequential loss; or
- (c) for costs in legal proceedings,

in respect of any act done in the discharge or purported discharge of the functions of the Cayman Authority under this Act unless it is shown that the act was done in bad faith.

(2) Subsection (1)(c) does not apply if a person demonstrates to the satisfaction of the Grand Court —

- (a) that the person would suffer undue financial hardship if the costs were not recovered; or
- (b) that the Cayman Authority acted unreasonably in the conduct of the legal proceedings giving rise to the costs,

but in either case costs shall not exceed fifty thousand dollars.

(3) For the purposes of this section, “costs” includes costs arising from legal proceedings to establish the lawfulness of a decision to provide assistance in respect of a request by the United States Authority.”.

Amendment of section 16 - enforcement

9. The principal Act is amended in section 16 as follows —

(a) by repealing subsection (3) and substituting the following subsections —

“(3) Where any documents or other written information have not been produced in pursuance of a notice served under this Act by the Cayman Authority —

- (a) a constable of the rank of Inspector or above, acting on the written instructions of the Cayman Authority, may apply to a court, magistrate or justice of the peace for the issue of a search warrant to search for and seize any such documents or other written information; and
- (b) on application made under paragraph (a), the court, magistrate or justice of the peace shall issue a warrant to search for and seize the documents or information concerned.



- (3A) A warrant issued under subsection (3), with necessary changes, shall be in form similar to, and shall confer the same powers of entry, search and seizure as, a search warrant issued under section 26 of the *Criminal Procedure Code (2026 Revision)*.”; and
- (b) in subsection (5), by deleting the word “him” and substituting the words “him or her”.

Repeal of section 17 - repeal of Law 17 of 1984

10. The principal Act is amended by repealing section 17.

Transitional provisions

- 11.** (1) Every request made before the date of commencement of this amending Act and which has not been dealt with at the date of such commencement shall be dealt with in all respects as if this amending Act had not come into force.
- (2) Every proceeding commenced before the date of commencement of this amending Act and which has not been completed or otherwise determined at such date shall —
- (a) be dealt with; and
- (b) be completed or otherwise determined,
- as if this amending Act was not in force.

Passed by the Parliament the day of , 2026.

Speaker

Clerk of the Parliament

