



**LEGISLATIVE ASSEMBLY OF THE CAYMAN ISLANDS**

**GOVERNMENT MOTION NO. 12/2009-10**

**The Tax Information Exchange Agreements between the Cayman Islands and various Jurisdictions, as of 12 March 2010**

**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 French Republic and the Kingdom of the Netherlands with respect to the Netherlands Antilles.

**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 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 is seeking an 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 as follows:

Fourteenth Schedule An Exchange Of Letters Between The Governments Of The French Republic And The Cayman Islands Concerning An Arrangement For The Exchange Of Information Relating To Tax Matters;

Fifteenth Schedule    Agreement Between 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 The Netherlands Antilles For The Exchange of Information With Respect To Taxes.

Moved by:    Hon. W. McKeeva Bush, OBE, JP  
Premier, Minister responsible for Finance, Tourism, and Development

Received in the Office of the Clerk this 24<sup>th</sup> day of March, 2010

Passed by the Legislative Assembly this 25<sup>th</sup> day of March, 2010

Clerk of the Legislative Assembly



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