



# Legislative Assembly of the Cayman Islands

## GOVERNMENT MOTION NO. 5/2013-14

Tax Information Exchange Agreements between the Cayman Islands and  
Various Jurisdictions as of 21 January 2014 and Convention on Mutual  
Administrative Assistance in Tax Matters

**WHEREAS** it is an important element of the Cayman Islands Government's international cooperation and economic policy to enter into international agreements and instruments for the exchange of information for tax purposes;

**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, Brazil, Malta, Poland and the United States of America;

**AND WHEREAS** the Convention on Mutual Administrative Assistance in Tax Matters has been extended to the Cayman Islands by the United Kingdom effective 1 January 2014;

**AND WHEREAS** the Governor-in-Cabinet, pursuant to section 3(5) of The Tax Information Authority Law (2013 Revision) has approved, by way of an Order, the scheduling of the abovementioned agreements and Convention 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 and Convention on Mutual Administrative Assistance in Tax Matters to be scheduled to the Tax Information Authority Law;

**BE IT THEREFORE RESOLVED THAT** the attached Tax Information Exchange Agreements and Convention on Mutual Administrative Assistance in Tax Matters be scheduled to The Tax Information Authority Law as follows:

First Schedule	Agreement between the Government of the United States of America and the Government of the Cayman Islands for the Exchange of Information Relating to Taxes;
Thirty-first Schedule	Conventions on Mutual Administrative Assistance in Tax Matters;
Thirty-second Schedule	Agreement between the Government of the Cayman Islands and the Government of the Federative Republic of Brazil Concerning Exchange of Information on Tax Matters;
Thirty-third Schedule	Agreement between the Government of the Cayman Islands and the Government of the Republic of Malta for the Exchange of Information Relating to Tax Matters;
Thirty-fourth Schedule	Agreement between the Government of the Cayman Islands and the Government of the Republic of Poland for the Exchange of Information Relating to Tax Matters;

Moved by: Hon. G. Wayne Panton  
Minister of Financial Services, Commerce and Environment

Received in the Office of the Clerk this 22nd day of January, 2014.

Passed/Rejected by the Cayman Islands Legislative Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2014

Clerk of the Legislative Assembly



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