

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## **CAYMAN ISLANDS (UNITED KINGDOM)**

(Sheets on [Anguilla](#) – [Bermuda](#) – [British Virgin Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Isle of Man](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

### **Compilation of Declarations currently in force <sup>(\*)</sup> concerning**

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**Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General of the Council of Europe on 25 September 2013 - Or. Engl. (*in force since 1 January 2014*)**

#### ANNEX A – Taxes to which the Convention would apply:

For the Cayman Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

- a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b).

#### ANNEX B – Competent Authorities

The Tax Information Authority or its authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

Any person who possesses Caymanian status under the repealed Immigration Law (2003 Revision) or any earlier law providing for the same or similar rights, and includes any person who acquires the status under Part III of the Immigration Law (2012 Revision).

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>