
STATUTORY INSTRUMENTS

2010 No. 2973

**The Double Taxation Relief and International
Tax Enforcement (Cayman Islands) Order 2010**

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Cayman Islands) Order 2010.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Exchange of Letters set out in Part 1 of the Schedule to this Order and in the arrangement set out in Part 2 of that Schedule have been made with the Government of the Cayman Islands;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax and taxes of a similar character imposed by the laws of the Cayman Islands and for the purpose of assisting international tax enforcement; and
- (c) it is expedient that the arrangements should have effect.

Judith Simpson
Clerk of the Privy Council