
STATUTORY INSTRUMENTS

2010 No. 2973

**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.