

CAYMAN ISLANDS



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**THE TAX INFORMATION AUTHORITY LAW, 2005
(LAW 1 OF 2005)**

**THE TAX INFORMATION AUTHORITY (SCHEDULED COUNTRIES)
ORDER, 2009**

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The Governor in Cabinet, in exercise of the powers conferred by section 3(6) of the Tax Information Authority Law, 2005, makes the following order -

1. This order may be cited as the Tax Information Authority (Scheduled Countries) Order, 2009. Citation
2. The schedule set out in the Schedule to this Order is added to the Tax Information Authority Law, 2005, and - Specification of
scheduled Countries for
the purposes of Part IV
of the Law
Law 1 of 2005
 - (a) for the purpose of section 3(6)(a)(i) of the Law, each of the countries specified in the first column of that schedule is a country that is entitled to make requests for information pursuant to Part IV of the Law;
 - (b) for the purpose of section 3(6)(a)(ii) of the Law, the competent authority specified in the second column of that schedule opposite the name of a scheduled Country is the competent authority of each such Country;
 - (c) for the purpose of section 3(6)(a)(iii) of the Law, the taxation matters specified in the third column of that schedule opposite the name of a scheduled Country are the taxation matters to which the requests of each such Country may relate;
 - (d) for the purpose of section 3(6)(a)(iv) of the Law, the operative dates specified in the fourth column of that schedule opposite the name of a scheduled Country are the operative dates of the Law in relation to each such Country for the taxable periods specified in that column and for all charges to tax which arise as specified in that column; and
 - (e) for the purpose of section 3(6)(a)(v) of the Law, the scope of assistance specified in the fifth column of that schedule opposite the name of a scheduled Country is the scope of assistance which is available to each such Country.

SCHEDULE

(regulation 2)

SCHEDULE 2

Country	Competent Authority	Taxation matters	Operative date	Scope of assistance
Czech Republic	Ministry of Finance	Taxes imposed by the Government of the Czech Republic on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009	Civil and administrative tax matters Criminal tax matters
Federal Republic of Germany	Federal Central Tax Office	Taxes imposed by the Government of the Federal Republic of Germany on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 January, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 January, 2009	Civil and administrative tax matters Criminal tax matters

Grand Duchy of Luxembourg	Direction des Contributions Directes	Taxes imposed by the Government of the Grand Duchy of Luxembourg on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009	Civil and administrative tax matters Criminal tax matters
Kingdom of Belgium	Administration de la fiscalité des Entreprises et des revenus (AFER)	Taxes imposed by the Government of the Kingdom of Belgium on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009	Civil and administrative tax matters Criminal tax matters
Republic of Austria	Federal Ministry of Finance	Taxes imposed by the Government of the Republic of Austria on income, profit and capital, and such other taxes as the competent	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009	Civil and administrative tax matters Criminal tax matters

		authorities may agree		
Slovak Republic	Tax Directorate of the Slovak Republic	Taxes imposed by the Government of the Slovak Republic on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009	Civil and administrative tax matters Criminal tax matters
Swiss Confederation	Federal Tax Administration	Taxes imposed by the Government of the Swiss Confederation on income, profit and capital, and such other taxes as the competent authorities may agree	Taxable periods beginning on or after 1 May, 2009 or, where there is no taxable period, for all charges to tax arising on or after 1 May, 2009.	Civil and administrative tax matters Criminal tax matters

Made in Cabinet the 17th day of March, 2009.

Meredith Hew

Acting Clerk of the Cabinet.