

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF THE CAYMAN ISLANDS  
UNDER ENTRUSTMENT FROM  
THE GOVERNMENT OF THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN IRELAND  
FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS**

**WHEREAS** the Government of the United Kingdom has issued a letter of entrustment to the Government of the Cayman Islands (hereinafter "Cayman Islands") to negotiate, and conclude an agreement for the exchange of information on tax matters with the Government of Canada (hereinafter "Canada"):

**THE GOVERNMENT OF CANADA** and **THE GOVERNMENT OF THE CAYMAN ISLANDS**, desiring to facilitate the exchange of information with respect to taxes, have agreed as follows:

**ARTICLE 1**

**Object and Scope of this Agreement**

1. The competent authorities of the Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.
2. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.