

PROTOCOL

At the time of signing of this 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, the undersigned have agreed upon the following provisions which shall be an integral part of this Agreement.

1. With reference to paragraph 2(a) of Article 13, if at the time of the submission of a request by a Party, or at any time thereafter, the competent authority of the applicant Party is of the view that it is necessary to request supplemental information which predates January 1, 2004 which is related to its primary request and is relevant to a criminal tax matter to which this Agreement refers, the requested party shall grant such a request.
2. Before making a supplemental request for information referred to in paragraph 1 above the competent authority of the applicant Party shall consult with the competent authority of the requested Party on the likely availability of the supplemental information.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed this Protocol.

SIGNED in duplicate at Grand Cayman this 24 day of June 2010, in the English and French languages, each version being equally authentic.

Stephen Hallihan

McKeeva Bush

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE GOVERNMENT
OF THE CAYMAN ISLANDS**