



# Department for International Tax Cooperation

## Publication Scheme

Produced in accordance with the Deputy Governor's Code of Practice

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### **1. About the publication scheme**

Every public authority covered by the Freedom of Information Law ("the FOI Law") and the Freedom of Information (General) Regulations ("the FOI regs") has a legal duty to maintain a publication scheme.

The purpose of a publication scheme is to make information readily available to the public without the need for specific written requests. Schemes are intended to encourage authorities to proactively publish information and to develop a culture of openness and participation.

The publication scheme lists the information which is readily available to the public. The list is divided into seven (7) different categories of information, to help you find the documents you are looking for.

This publication scheme commits the Department for International Tax Cooperation ("DITC") to making information available to the public as part of its normal business activities.

The Department for International Tax Cooperation will:

- specify the information held by the authority, which falls within the seven (7) categories below;
- proactively publish or otherwise make routinely available, information which is held by the authority and falls within the categories below;
- describe the methods by which specific information is made available, so that it can be easily identified and accessed by members of the public;
- list any fees charged for access to information described in this scheme;
- publish or otherwise make information available, in accordance with the methods and fees stated in this scheme;
- make this publication scheme available to the public;
- regularly review and update the information made available under this scheme.

## **2. Information that may be withheld**

The Department for International Tax Cooperation will generally not publish:

- information in draft form;
- information that is not held by the Department for International Tax Cooperation, or which has been disposed of in accordance with a legally authorised disposal schedule;
- information that is not readily-available – for example: information that is contained in files that have been placed in archive storage, or is otherwise difficult to access;
- information which is exempt under the FOI Law, or otherwise protected from disclosure – for example: personal information; or commercially sensitive information. Records containing exempt matter will be published in a redacted<sup>1</sup> form, where ever it is practical to do so, indicating which exemptions apply.

In maintaining this publication scheme, our aim is to be as open as possible.

However, there may be limited circumstances where information will be withheld from one of the categories of information listed in *section 7: Categories of information*.

Information will only be withheld where the FOI Law expressly permits it.

For example: where disclosure would breach the law of confidentiality, infringe personal privacy, harm the Department for International Tax Cooperation's (or another organisation's) commercial interests, or endanger the protection of the environment.

Whenever information is withheld, we will inform you of this and explain why that information cannot be released. Even where information is withheld, it may be possible to provide a redacted copy, with the exempt matter edited out.

If you wish to complain about any information which has been withheld, please refer to *section 6: Complaints*.

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<sup>1</sup> A copy of the record, with the exempt matter deleted in accordance with the National Archive's *Redaction Standard*.

### **3. Methods of access**

Information available under our publication scheme will usually be accessible through the methods described below.

*Section 7: Categories of information*, provides more details on the information available under the scheme, along with additional guidance on how the information within each category may be accessed.

#### **Online**

Many of our documents are published electronically on this website and can be downloaded in PDF format. If you are having trouble locating information listed using the Department for International Tax Cooperation's website ([www.ditc.gov.ky](http://www.ditc.gov.ky)), please contact the Assistant Director, Iain Blackwell, at 244-2354 or email at [Iain.Blackwell@gov.ky](mailto:Iain.Blackwell@gov.ky). Alternatively, the Information Manager, Tamara Ebanks or Designate, Angela Mowbray, may be contacted ([foi.tia@gov.ky](mailto:foi.tia@gov.ky)).

#### **Email**

If information is listed in our publication scheme but is not published on the website, we may be able to send it to you by email. You can email us at [foi.tia@gov.ky](mailto:foi.tia@gov.ky) to request information. Please provide a telephone number so that we can call you to clarify details if necessary.

#### **Phone**

Documents listed in the publication scheme can also be requested by telephone. Please call the Assistant Director, Iain Blackwell on (345) 244-2354 to request information.

#### **Post**

All information listed in the publication scheme will usually be available in hard copy. Requests may be addressed to:

Tamara Ebanks  
Deputy Chief Officer & Information Manager  
Ministry of Financial Services, Commerce and Environment  
3rd Floor, Government Administration Building, Box 126  
133 Elgin Avenue, George Town  
Grand Cayman  
CAYMAN ISLANDS

Note: Letter may also be addressed to Angela Mowbray, Information Manager Designate.

In your request, please provide your name and address, and full details of the information or documents you would like to receive. You may also wish to provide a telephone number so that we can call you to clarify details if necessary. For faster

processing, please also include any applicable fee. (See *section 4: Fees and charges* for further details.)

#### Personal visits

In limited cases, you may be required to make an appointment to view information listed in the publication scheme. This will be clearly stated in where necessary in *section 7: Categories of information*.

#### Advice and assistance

If you experience any difficulty identifying the information you want to access, please contact the FOI Information Manager, Tamara Ebanks or Designate, Angela Mowbray, may be contacted ([foi.tia@gov.ky](mailto:foi.tia@gov.ky)).

The Department for International Tax Cooperation will adhere to its obligations under section 10 of the FOI Law, and any requirements relating to disability or discrimination, when providing information in accordance with this publication scheme.

Information will be provided in the language in which it is held or in such other language that is legally required. Where the Department for International Tax Cooperation is legally required to translate any information, it will do so.

### **4. Fees and charges**

The purpose of this scheme is to make the maximum amount of information readily available at minimum effort and cost to the public. The Department for International Tax Cooperation strives to ensure that fees and charges are clearly explained and kept to a minimum.

Information which is published online, downloaded through a website, or sent to you by email will be provided free of charge.

Fees may be charged for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage, as described below.

#### Reproduction costs

Where fees apply, photocopied information will be charged at a standard rate of \$1.00 per page (black and white; any size) and \$1.50 per page (colour; any size).

Computer discs will be charged at a rate of \$2 per disc.

#### Postage costs

The Tax Information Authority will pass on to the requester the actual costs of postage or courier delivery.

Details of any individual charges, which differ from the above policy, are provided within *section 7: Categories of information*.

If a fee applies, you will be advised of the amount and how it has been calculated. Information will be provided when the Department for International Tax Cooperation has received your payment.

## **5. Requests for information outside the publication scheme**

Information held by the Department for International Tax Cooperation that is not published under this scheme can be requested in writing. Your request will be considered in accordance with the provisions of the FOI Law by contacting the FOI Information Manager, Tamara Ebanks or Designate, Angela Mowbray, may be contacted ([foi.tia@gov.ky](mailto:foi.tia@gov.ky)).

## **6. Complaints**

The Department for International Tax Cooperation aims to make our publication scheme easy to use, and to ensure our information is accessible to the public.

If you wish to complain about any aspect of this publication scheme, please contact the FOI Information Manager, Tamara Ebanks or Designate, Angela Mowbray, may be contacted ([foi.tia@gov.ky](mailto:foi.tia@gov.ky)).

You have legal rights to access information under this scheme, and a right to complain to the Information Commissioner if you are dissatisfied with our response.

Information Commissioner of the Cayman Islands  
3rd Floor, Anderson Square  
64 Shedden Road  
George Town, Grand Cayman  
P.O. Box 1375, Grand Cayman KY1-1108  
CAYMAN ISLANDS

Tel: (345) 747 5402  
Fax: (345) 929 2026  
Email: [foi.ico@gov.ky](mailto:foi.ico@gov.ky)  
Website: [www.INFOCOMM.ky](http://www.INFOCOMM.ky)

## **7. Categories of information**

- About Us
- Strategic Management
- Finance & Administration
- Policies & Procedures
- Decisions & Recommendations
- Lists & Registers
- Our Services

## **ABOUT US**

### **Name of Government Department**

Department for International Tax Cooperation

## **Ministry**

The Department for International Tax Cooperation is part of the Ministry of Financial Services, Commerce and Environment.

## **Principal Officer**

Mr. Duncan Nicol, Director

## **Information Manager**

Tamara Ebanks

Deputy Chief Officer & Information Manager

Ministry of Financial Services, Commerce and Environment

3rd Floor, Government Administration Building, Box 126

133 Elgin Avenue, George Town

Grand Cayman

CAYMAN ISLANDS

FOI email: [foi.tia@gov.ky](mailto:foi.tia@gov.ky)

Website: [www.ditc.gov.ky](http://www.ditc.gov.ky)

Note: Information Manager Designate, Angela Mobray, may also be contacted ([foi.tia@gov.ky](mailto:foi.tia@gov.ky))

## **Organisation and functions**

The Department for International Tax Cooperation is the Cayman Islands competent authority for international co-operation on matters involving the provision of tax-related information. As the sole, dedicated channel in the Cayman Islands for these purposes, the Department for International Tax Cooperation has statutory responsibility in the areas of:

- tax information assistance under the [Tax Information Authority Law \(2014 Revision\)](#) as amended;
- reporting of savings income information under the [Reporting of Savings Income Information \(European Union\) Law \(2014 Revision\)](#) as amended.

The over-riding objective of the Department for International Tax Cooperation is to carry out the lawful and effective implementation of Cayman's international cooperation arrangements in tax matters. With separate statutory schemes governing [Tax Information Assistance](#) on the one hand and [Reporting of Savings Income Information](#) on the other, the Department for International Tax Cooperation carries out its responsibilities in a separate and distinct manner in these two areas of activity.

As competent authority under the Tax Information Authority Law, the Department for International Tax Cooperation has the following functions:

- Administer, manage and implement international Tax Information Arrangements and Agreements (“TIEAs”) entered into by the Cayman Islands
- Execute requests for assistance under relevant legislation and TIEAs including related court applications, enforcement action and exercise of statutory powers
- Develop and enter into agreements with other Competent Authorities on TIA operational matters, provide advice on matters relating to tax information and perform ancillary statutory functions under the Tax Information Authority Law

As competent authority under the Reporting of Savings Income Information Law, the Department for International Tax Cooperation has the following functions:

- Administer, manage and implement the legal regime for reporting of savings income information in accordance with relevant legislation and Agreements on the Reporting of Savings Income Information
- Report prescribed savings income information received from paying agents to counterpart Competent Authorities in accordance with relevant legislation and Agreements
- Issue UCITS certificates, tax residency certificates and Guidance Notes, provide advice on matters relating to the operation of the relevant legislation and Agreements, and perform ancillary statutory functions under the Reporting of Savings Income Information (European Union) Law

| <b>Location and Hours</b>  | <b>Matters Handled</b>   |
|--|--|
| <p>Government Administration Building<br/>(3rd Floor)<br/>135 Elgin Avenue<br/>George Town<br/>Grand Cayman<br/>CAYMAN ISLANDS</p> <p><b>TEL:</b> (345) 949-7900</p> <p><b>EMAIL:</b> <a href="mailto:foi.tia@gov.ky">foi.tia@gov.ky</a></p> <p>Hours of Work: 8:30am-5pm, Monday to Friday (except Public Holidays)</p> | <p>The administration, management and implementation of the Tax Information Authority and relevant international Tax Information Exchange Agreements entered into by the Cayman Islands.</p> <p>The administration, management and implementation of the Reporting of Savings Income Information (European Union) Law.</p> |

**Boards and committees**

None

## Frequently asked questions

- Q.** Can the Department for International Tax Cooperation provide me with a current list of Cayman Islands Tax Information Exchange Agreements/Arrangements (“TIEAs”)?
- A.** Yes, these can be found on the Department for International Tax Cooperation page of our website.  
(Click [HERE](#) to view TIEAs)
- Q.** Does the Department for International Tax Cooperation release statistics on the Reporting of Savings Income Information?
- A.** Yes, these are published annually on our website.  
(Click [HERE](#) to view statistics)
- Q.** Does the Department for International Tax Cooperation have a Publication Scheme?
- A.** Yes, this contains further information about us and may be viewed [HERE](#).
- Q.** Where can I find information on the legal requirements for Reporting of Savings Income Information?
- A.** This may be found in the [Guidance Notes](#) that are published on our website.
- Q.** Where can I find information on the Tax Information Authority Law?
- A.** The Law can be found on the [Tax Information Assistance](#) page of our website together with the [Guide to the Tax Information Authority Law](#).
- Q.** Is the Department for International Tax Cooperation a tax administration or revenue agency?
- A.** No

Queries in relation to specific revenue matters should be directed to the relevant Government agency. For example:

For information on imports/exports and tariffs - [Cayman Islands Customs](#); information on Tourist accommodation tax (Tel: (345) 949-0623) - [Cayman Islands Department of Tourism](#).

- Q.** Is the Department for International Tax Cooperation part of the Cayman Islands Monetary Authority (“CIMA”)?
- A.** No, CIMA is the Cayman Islands financial services regulator and is also responsible for the Cayman Islands Currency Board. For more information about CIMA, please visit their website at [www.cimoney.com.ky](http://www.cimoney.com.ky).
- Q.** Is the Tax Information Authority a Statutory Authority?
- A.** No, the Tax Information Authority is a function of the Department for International Tax Cooperation, which is a government department of the Ministry of Financial Services, Commerce and Environment.



**Q.** Can the Department for International Tax Cooperation provide a Company Tax Exemption Certificate?

**A.** No, these are issued by the Cabinet Office.

(Tel: (345) 244-2208 or (345) 244-2210, website: [www.cabinetoffice.gov.ky](http://www.cabinetoffice.gov.ky))

**Q.** Are there any boards or committees within the Department for International Tax Cooperation?

**A.** No.

## **STRATEGIC MANAGEMENT**

In accordance with its statutory responsibilities and functions, the Department's strategic goals are:

- to implement, manage and administer the legal structures and mechanisms for fulfilling its statutory roles, including appropriate systems and procedures to accommodate the third-party driven request process for international co-operation in tax matters;
- to ensure the effective operation of the statutory regimes relating to international tax information agreements entered into by the Cayman Islands and the requirements for the reporting of savings income information;
- to cooperate effectively with counterpart competent authorities and operate in accordance with current and developing international standards;
- to maintain human and other resources at levels which demonstrate and provide capacity to carry out all functions in accordance with international standards

## **Governance**

Tax Information Assistance:



[Tax Information Authority Law \(2014 Revision\)](#)



[Tax Information Authority Regulations \(2013 Revision\)](#)



[Tax Information Authority \(Tax Information Agreements\) Order, 2009](#)



[Tax Information Authority \(Tax Information Agreements\) Order, 2010](#)



[Tax Information Authority \(Tax Information Agreements\) \(No.2\) Order, 2010](#)



[Tax Information Authority \(Tax Information Agreements\) Order, 2011](#)



[Tax Information Authority \(Tax Information Agreements\) \(No.2\) Order, 2011](#)

 [Tax Information Authority \(Tax Information Agreements\) Order, 2013](#)

 [Tax Information Authority \(Tax Information Agreements\) Order, 2014](#)

Note: Copies may be obtained upon request from the Information Manager.

## **Corporate Management**

Reporting of Savings Income Information:

 [Reporting of Savings Income Information \(European Union\) Law \(2014 Revision\)](#)

 [Reporting of Savings Income Information \(European Union\) Regulations, 2005](#)

 [Business Continuity Plan – Tax Information Authority](#)

 Hazard Management Plan for Records


 Disaster Recovery Plan

## **FINANCE & ADMINISTRATION**

### **Financial management**

 [Annual budget](#)

 [Financial statements; Half-yearly / quarterly reports](#)


 Public Management & Finance Law


 Public Management & Finance Law - Financial Regulations


The Tax Information Authority is a non-revenue raising department and is funded as a core Government function.

### **Administration**







 Public Services Management Law

 Public Services Management Law, Personnel Regulations

 Human Resources policies and procedures






 National Archive and Public Records Law

 [Press releases](#)

-  Insurance policies
-  [Job vacancies: career opportunities](#)
-  Staff pay and grading structures
-  [Records management file plan](#)
-  [Freedom of Information Law](#)
-  [Freedom of Information \(General\) Regulations](#)

Note: Copies may be obtained upon request from the Information Manager.




## **POLICIES & PROCEDURES**

-  [Internal complaints procedure](#)
-  Human Resources policies and procedures
-  [Information management policy](#); Disposal schedule (records retention policy)
-  Operating policies and procedures; Standards of service
-  Asset & Equipment Disposal Policy

Records Management laws, policies and procedures may be found on the Cayman Islands National Archive website: <http://cina.gov.ky/recordsmanagement.htm>

Note: Copies may be obtained upon request from the Information Manager.

## **LISTS & REGISTERS**

-  Asset register
-  [FOI disclosure log](#)
-  [List of Public Authorities](#)

Note: Copies may be obtained upon request from the Information Manager.

## **OUR SERVICES**

### **Tax Information Assistance:**

Arrangements with other countries that provide for assistance in the area of tax information are part of the Cayman Islands' overall framework for international co-operation. The Tax Information Authority is the Cayman Islands competent authority for these purposes and is the sole, dedicated channel for the provision of information on tax-related matters. This is a function of the Department for International Tax Cooperation.



[Guide to the Cayman Islands Tax Information Authority Law - \(Version 1.0\) March 2009](#)

### **Reporting of Savings Income Information:**

The Tax Information Authority is the Cayman Islands competent authority for the purposes of savings income information reporting requirements. This is a function of the Department for International Tax Cooperation. It is responsible for receiving the prescribed information from local organizations which qualify as “paying agents” and for transmitting that information to its counterpart competent authorities in each EU Member State. These requirements are the domestic measures which equate to the European Union Savings Directive (“EUSD”). Other principal functions of the Tax Information Authority include issuing Tax Residence Certificates and issuing Guidance Notes.



[Guidance Notes on the Reporting of Savings Income Information Requirements in the Cayman Islands \(Version 2.0\)](#)



[Explanatory Memorandum for Version 2.0 of the Guidance Notes](#)



[Savings Income Report – Schedule 2](#)



[Savings Income Report – Schedule 3](#)



[Notes on the Completion of Savings Income Reports](#)



[Tax Residence Certificate Application Form](#)