



CAYMAN ISLANDS

TAX INFORMATION AUTHORITY

Reporting of Savings Income Information Statistics – European Union

Reporting Period 2010

As the competent authority for the purposes of the reporting of savings income information requirements, the Tax Information Authority (TIA) is responsible for receiving the prescribed information from domestic “paying agents” and for transmitting that information to the relevant counterpart competent authorities in EU member states.

The TIA has the authority to publish aggregate information relating to volume of reports, associated dollar values and number of paying agents. These figures are based entirely on data submitted to the TIA by Cayman Islands paying agents in compliance with their statutory reporting obligations under the ROSII Law and Regulations. The aggregate data associated with the 2010 reporting period is now being made available by the TIA and is summarized in the table on the following page. In accordance with information protocols, this summary information is also provided to the European Commission.

All data is in respect of relevant payees who have their residence in an EU member state and to whom savings income has been paid in the reporting period. Data that is specific to relevant payees is confidential to the TIA and its counterpart competent authorities under the terms of the agreements between the Cayman Islands and each EU member state. Whether and at what rate the reported savings income is taxable is determined by the tax code of the relevant EU member state.

It is also important to note that the Cayman Islands’ agreements with EU member states are non-reciprocal and all data in the tables below is, therefore, in respect of outgoing reports only. The Cayman Islands does not operate a withholding tax.

Detailed information about the TIA, the ROSII Law and Regulations, and other aspects of the Cayman Islands’ arrangements for the exchange of information on tax matters can be found on www.tia.gov.ky.

SEPTEMBER 2011

2010 REPORTING PERIOD DATA SUMMARY

REPORTING OF SAVINGS INCOME INFORMATION			
Reporting Period: 1 January to 31 December 2010			
EU Member State	Number of Reports	Aggregate Reported Amount (USD)	Number of Paying Agents
AUSTRIA	4	89,985	3
BELGIUM	133	222,941	4
BULGARIA	3	56	2
CYPRUS	0	0	0
CZECH REPUBLIC	0	0	0
DENMARK	14	559	6
ESTONIA	1	3	1
FINLAND	5	225	3
FRANCE	3744	1,161,562	11
GERMANY	710	228,758	6
GREECE	32	50,039	3
HUNGARY	5	817	1
IRELAND	29	63,174	7
ITALY	34	18,517	6
LATVIA	0	0	0
LITHUANIA	0	0	0
LUXEMBURG	230	152,169	3
MALTA	1	68	1
NETHERLANDS	72	488,781	5
POLAND	2	3,782	1
PORTUGAL	1058	587,269	4
ROMANIA	0	0	0
SLOVAKIA	1	5	1
SLOVENIA	0	0	0
SPAIN	186	70,342	10
SWEDEN	31	30,821	5
UNITED KINGDOM	866	3,779,317	20
TOTALS	7161	USD6,949,190	See note 1 below

Notes:

1. There was a total of 22 Cayman Islands paying agents during the reporting period