



CAYMAN ISLANDS

TAX INFORMATION AUTHORITY

Reporting of Savings Income Information Statistics – European Union

Reporting Period 2009

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 2009 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’ current regime for the exchange of information on tax matters can be found on www.tia.gov.ky.

SEPTEMBER 2010

2009 REPORTING PERIOD DATA SUMMARY

REPORTING OF SAVINGS INCOME INFORMATION			
Reporting Period: 1 January to 31 December 2009			
EU Member State	Number of Reports	Aggregate Reported Amount (USD)	Number of Paying Agents
AUSTRIA	4	14,661	3
BELGIUM	127	81,608	4
BULGARIA	0	0	0
CYPRUS	4	9	1
CZECH REPUBLIC	4	23	2
DENMARK	15	959	6
ESTONIA	2	10	1
FINLAND	7	1,903	4
FRANCE	3,602	2,125,409	13
GERMANY	821	541,477	9
GREECE	17	16,234	3
HUNGARY	5	879	2
IRELAND	45	134,897	10
ITALY	45	61,290	7
LATVIA	0	0	0
LITHUANIA	0	0	0
LUXEMBURG	224	211,956	4
MALTA	1	652	1
NETHERLANDS	73	4,479,347	7
POLAND	2	877	1
PORTUGAL	1,027	989,548	4
ROMANIA	2	114	2
SLOVAKIA	0	0	0
SLOVENIA	0	0	0
SPAIN	194	219,430	11
SWEDEN	34	74,547	7
UNITED KINGDOM	1,142	3,291,928	21
TOTALS	7,397	12,247,758	See note 1 below

Notes:

1. There was a total of 26 Cayman Islands paying agents during the reporting period