



CAYMAN ISLANDS
GOVERNMENT

Handbook on International Cooperation & Information Exchange

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Steering Group**
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Purpose of Handbook on International Cooperation and Information Exchange

The Cayman Islands Handbook on International Cooperation and Information Exchange was conceived by the Cayman Islands Anti-Money Laundering Steering Group at its meeting on the 21st of January, 2016. Its purpose is to provide guidance to judicial, law enforcement and regulatory bodies operating in foreign jurisdictions on the laws and procedures relevant to obtaining legal assistance and information from the Cayman Islands in matters pertinent to the administration of justice and regulatory oversight.

The Handbook is yet another example of the Cayman Islands' longstanding recognition that it operates in an increasingly close global space where greater international coordination among judicial, law enforcement and regulatory bodies represents the most effective way in which to address the growing sophistication of those that seek to benefit from criminal or illegitimate means.

The Cayman Islands, while adhering to its international obligations relating to international cooperation, particularly as it relates to its obligations under the 40 Recommendations of the Financial Action Task Force, has gone a step further in its production of this Handbook as it appreciates the need for those lines of international cooperation to operate efficiently. The Handbook therefore aims to enhance that efficiency by providing clarity on the laws which allow for international cooperation and how the authorities in the Cayman Islands may be engaged for the provision of assistance to its overseas counterparts.

I. Background to International Cooperation and Information Exchange in the Cayman Islands

The Cayman Islands is defined by the British Nationality Act, 1981 as amended by the British Overseas Territories Act, 2002 as a British Overseas Territory. Like the other British Overseas Territories, the Cayman Islands has its own Constitution, its own Government, and its own local laws. Its Constitution sets out the powers and responsibilities of the institutions of government, which includes a Governor, an elected legislature and Ministers. It is a parliamentary democracy with separation of powers between its executive, legislative and judicial branches. Justice within the Cayman Islands is administered on three levels – in the Summary Court, the Grand Court, and in the Court of Appeal. Its final appellate court is the Judicial Committee of the Privy Council based in the United Kingdom (UK). With respect to human rights issues however, petitions can be made to the European Court of Human Rights in Strasbourg, France.

The Cayman Islands, as a member of the international community and a leading international financial centre, has long attached great importance to providing assistance to other jurisdictions in combatting crime. It has remained committed to providing assistance in all matters within the framework of its laws and in accordance with its international obligations. As a British Overseas Territory, the Cayman Islands does not directly ratify treaties. Instead, where the UK considers it appropriate, it extends treaties to which it is a party to the Islands by the mechanism of Orders in Council. However, the Cayman Islands has the power to create and enact laws domestically to give effect to provisions of conventions which have not been extended to it by the UK.

The Islands' active engagement in international cooperation can be traced back to its enactment of the *Confidential Relationships (Preservation) Law* in 1976 which, while providing enhanced protection for what it considered confidential information, provided avenues of cooperation with the international community in the fight against crime. Later, by Order in Council, the UK issued *The Evidence (Proceedings in Other Jurisdictions) (Cayman Islands) Order, 1978*. Its purpose was to give effect in the Cayman Islands to the *Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters*. Then came the *Mutual Legal Assistance (United States of America) Law, 1986*. This gave effect to a treaty between the United States of America and the United Kingdom as extended to the Cayman Islands for the provision of mutual legal assistance between the countries and is the most widely used means of cooperation between the United States and Cayman Islands authorities for matters not having to do with tax.

Subsequently, the Cayman Islands enacted various pieces of legislation enhancing international cooperation and making it increasingly difficult for persons and organisations to benefit from criminal activity. Its anti-money laundering and counter terrorism financing regime for instance has, based on international standards, criminalised money-laundering and terrorist financing, while

providing avenues for international cooperation on these issues. Through a closely aligned network of domestic governmental bodies which includes the Cayman Islands Monetary Authority (CIMA), the Financial Reporting Authority (FRA) (which is also a member of the Egmont Group of Financial Intelligence Units), the Financial Crime Unit of the Royal Cayman Islands Police Service (RCIPS), the Director of Public Prosecutions, Customs, the Attorney General's Chambers, and the Department for International Tax Cooperation, the Cayman Islands aims to facilitate effective cooperation domestically and internationally.

Today, the main avenue for the provision of assistance by the Cayman Islands is the *Criminal Justice (International Cooperation) Law (2015 Revision)* (CJICL). This law was originally enacted in June 1997 as an amendment to the *Misuse of Drugs (International Cooperation) Law*. The CJICL was introduced to consolidate the *Misuse of Drugs (International Cooperation) Law (2000 Revision)* and the *Misuse of Drugs (International Cooperation (Amendment) Law 2003*. It enables mutual legal assistance to be provided in respect of any conduct in a designated country which would constitute a criminal offence had the conduct occurred in the Cayman Islands.

Initially, the *Misuse of Drugs (International Cooperation) Law*, allowed for assistance to be given to countries which are parties to the *1988 UN Convention Against Illicit Traffic in Narcotics Drugs and Psychotropic Substances (Vienna Convention)* in relation to investigations into drugs matters only. By the 2004 introduction of the CJICL, the Cayman Islands' international cooperation legal regime was expanded to include investigations of non-drug related offences. This development in the legislative framework of the Islands also allowed competent authorities in foreign jurisdictions to seek mutual legal assistance at an earlier stage in respect of non-drug related matters than at the stage where proceedings had already been instituted.

Outside of the strictly criminal sphere, the Cayman Islands has taken the approach that a key driver of commercial success in its financial services sector is an appropriate regulatory and international cooperation environment. The jurisdiction has therefore actively engaged in international cooperation in tax and regulatory matters and has ensured that its legislative framework authorizes and facilitates cooperation between domestic and overseas tax and regulatory bodies. The Cayman Islands has no confidentiality provisions which inhibit effective operation of these cooperation arrangements and the relevant competent authorities have comprehensive powers under their governing statutes to obtain and provide information.

As it relates to international cooperation on tax matters, the Cayman Islands is a party to the *Convention on Mutual Administrative Assistance in Tax Matters* which has been in force in the Islands since January 1, 2014. It also has over thirty bilateral agreements for the provision of tax information with both developing countries such as Argentina, Brazil, and China, and developed countries such as France, Germany and the United States of America. Additionally, the Cayman Islands signed on to the Foreign Account Tax Compliance Act (FATCA) intergovernmental agreements with the United States of America and the United Kingdom in November 2013, and has subsequently implemented the necessary operationalizing legislation. Pursuant to the legislation and intergovernmental agreements, the Cayman Islands exchanges information automatically with the United States and the United Kingdom. The Cayman Islands Tax Information Authority, established by the *Tax Information Authority Law*, is charged with responsibility in the area of exchange of tax information.

The Cayman Islands was also an early adopter of the global standard for automatic exchange of information for tax purposes, that is, the Common Reporting Standard; and promulgated the *Reporting of Savings Income Information (European Union) Law* which allows for the automatic reporting of savings income held in the jurisdiction by residents of a number of EU member states.

In the field of financial services regulatory cooperation, CIMA is statutorily required to cooperate with overseas regulatory authorities in accordance with its legislative framework. It has extensive powers in this regard and negotiates memoranda of understanding which provide the formal basis for the exchange of information and cooperation with overseas regulatory bodies. Currently, over forty bilateral agreements are in effect with authorities in Argentina, Bermuda, Brazil, Canada, Dubai, Europe, the Isle of Man, Jamaica, Jersey, Malta, Mexico, Panama, Turks and Caicos, the United Kingdom, and the United States. There are also a number of multilateral agreements with the International Association of Insurance Supervisors, the International Organisation of Securities Commissions, the Federal Deposit Insurance Cooperation, the European Securities and Markets Authority and with eight Caribbean regulators.

Further, CIMA is a member of a number of international regulatory and standard-setting bodies such as the International Organisation of Securities Commissions, the Offshore Group of Banking Supervisors, the Caribbean Group of Banking Supervisors, the Association of Supervisors of Banks of the Americas, the International Association of Insurance Supervisors and the Offshore Group of Insurance Supervisors. It also observes, enforces or facilitates compliance with various international standards including the forty recommendations of the Financial Action Task Force (FATF) dealing with anti-money laundering and terrorist financing, the Basel Core Principles for Effective Banking Supervision, the Trust and Company Service Providers Working Group Statement of Best Practice, the Core Principles of Insurance Regulation and the Core Principles of Securities Regulation.

The many positive ratings received by the Cayman Islands for its legal framework for international cooperation confirm the Islands' commitment to ensuring that international financial markets are not abused by those seeking to utilize them for illegitimate purposes. The International Monetary Fund in a 2009 assessment, for example, found the Cayman Islands to have a sound framework in place for the provision of mutual legal assistance through domestic law, and international treaties and arrangements. Also, the Financial Stability Board, in a report issued in 2011, gave the Cayman Islands the highest possible ratings. It rated the jurisdiction's adherence to global regulatory and supervisory standards on international cooperation and information exchange as "sufficiently strong". And, the Caribbean Financial Action Task Force (CFATF), in its third round evaluation of the Islands' anti-money laundering and counter terrorist financing found that the legislative provisions and measures for mutual legal assistance are comprehensive and effective.

The Cayman Islands continues to be fully committed to the process of international cooperation.

II. The Cayman Islands Legal Framework for International Cooperation – laws and conventions addressing international cooperation

The Proceeds of Crime Law (2017 Revision)

The *Proceeds of Crime Law* was brought into force in September 2008 and repeals the *Proceeds of Criminal Conduct Law* as well as the money laundering sections of the *Misuse of Drugs Law*. It brings together in one piece of legislation the anti-money laundering provisions for the Cayman Islands and provides for mutual legal assistance in criminal matters. In its design, it follows closely the provisions of the *UK Proceeds of Crime Act, 2002*, and in some parts tends to reflect some changes that were made in the UK by the *Serious Organised Crime and Police Act, 2005*.

With its broad definition of “criminal conduct”, the *Proceeds of Crime Law* allows for assistance to be granted for all crimes. It defines “criminal conduct” as any conduct constituting an offence in the Islands or which was committed abroad but would constitute an offence if it were committed within the Cayman Islands. It therefore includes no restriction as to the type of offence. The law therefore applies to drug and non-drug offences, indictable offences, and summary offences which generate proceeds of crime. Thus, under this piece of legislation the Court would only need to consider whether the defendant has benefited from any conduct which would be contrary to the criminal laws of the Cayman Islands.

The regime established by the *Proceeds of Crime Law* provides for forms of mutual legal assistance which includes the freezing of property and enforcing overseas orders. The law also introduces a civil recovery scheme through which civil proceedings may be brought to recover property that is or represents property obtained through unlawful conduct. The relevant provisions were included in line with the thinking that the approach of confiscating assets through criminal prosecution alone was inadequate in dealing with the sophisticated criminal who distances himself from the crime.

The Terrorism Law (2017 Revision)

The *Terrorism Law* criminalises terrorism and terrorist financing, the latter in accordance with the *UN Convention on the Suppression of Financing of Terrorism*.

Since 2003, the Cayman Islands has included in legislation counter terrorism measures. The law creates a number of terrorist related offences, imposes disclosure requirements, and deals with terrorist property including by way of seizure, freezing and forfeiture. The law also permits offenders to be prosecuted for acts or omissions either under it or under the *Terrorism (United Nations Measures)(Overseas Territories) Order, 2001*.

With respect to international cooperation, the law allows for extradition and mutual assistance in criminal matters. The nature of the assistance includes disclosure of information relating to terrorist activities, communications and weapons.

The Criminal Justice (International Cooperation) Law (2015 Revision)

The *Criminal Justice (International Cooperation) Law* was originally passed as the *Misuse of Drugs (International Co-operation) Law* and gives domestic effect to the *UN Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances* (“the Vienna Convention”) and also provides for mutual assistance to be given in the context of a broad range of criminal offences. Mutual legal assistance is available for a number of purposes including executing searches and seizures; providing information and items of evidence; identifying or tracing proceeds, property, instruments or such other things for the purposes of evidence; immobilizing criminally obtained assets; and assisting in proceedings related to forfeiture and restitution. Further, international assistance can be provided under this statute to several countries as listed in its first schedule, not only in respect of drug trafficking offences but in relation to all serious crimes, including official corruption and other types of transnational crime.

The Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order 1978

The United Kingdom’s *Evidence (Proceedings in Other Jurisdictions) Act 1975* was passed to enable the UK to ratify the *Hague Convention on the Taking of Evidence Abroad in Civil or Commercial Matters 1970*. Section 10 of the Act provided for the extension of the Act or any part of the Act to, *inter alia*, the Cayman Islands by way of an Order in Council.

The *Evidence (Proceedings in Other Jurisdictions)(Cayman Islands) Order 1978* came into force in the Cayman Islands on March 1, 1980 and extended sections of the UK Act to the Cayman Islands. The Order applies to both civil and criminal proceedings and allows for the obtaining of evidence within the Cayman Islands by an overseas court and for that evidence to be used in the civil or criminal proceedings in the jurisdiction of that overseas court.

The Mutual Legal Assistance (United States of America) Law (2015 Revision)

The *Mutual Legal Assistance (United States of America) Law* was originally enacted in the Cayman Islands on the 12th day of September 1986. It gives effect to a treaty between the United States of America and the United Kingdom as extended to the Cayman Islands for the provision of mutual legal assistance between the countries.

The law provides that it shall apply for the purpose of giving effect to the terms of the treaty between the United States of America and the United Kingdom of Great Britain and Northern Ireland, including the Cayman Islands dated, July 3 1986, which has legal effect in the Islands for the provision of mutual assistance between the authorities in the United States and the Islands, for the suppression of criminal offences of the nature and in the circumstances provided in the treaty, including any such ancillary civil or administrative proceedings identified in the treaty.

The Misuse of Drugs Law (2014 Revision)

In 1985, the *Misuse of Drugs Law* was enacted to give effect to the *Vienna Convention* in the Cayman Islands. It is concerned with drug trafficking and the laundering of the proceeds from such activity. It gives power to the authorities to seize and confiscate drug trafficking money, and laundered property and assets. This was subsequently amended in 1992 to enable the Cayman Islands legislation to fully comply with the *Vienna Convention*.

The Monetary Authority Law (2016 Revision)

The *Monetary Authority Law* establishes CIMA and vests within it, monetary, regulatory, co-operative and advisory functions. In relation to its co-operative functions, it states that CIMA is to provide assistance to overseas regulatory authorities. Such international cooperation takes place through the exchange of information as provided for in the law and facilitated through memoranda of understanding and similar agreements.

The Tax Information Authority Law (2016 Revision)

The *Tax Information Authority Law* establishes the Tax Information Authority which is the competent authority in the Cayman Islands for the purposes of international assistance in tax matters. It provides the legal framework through which assistance may be provided to overseas counterparts in the area of the provision of tax information.

The Companies Law, the Companies Management Law and the Limited Liability Companies Law, 2017

The *Companies Law*, *Companies Management Law* and *Limited Liability Companies Law* establish the beneficial ownership platform in the Cayman Islands through which companies incorporated in the Islands are required to maintain registers of information concerning their beneficial owners, whether individuals or legal entities. These laws provide access to company beneficial ownership registers by a competent authority by way of a search platform, and allow for such information to be shared with jurisdictions which have entered into agreements with the Cayman Islands for the sharing of beneficial ownership information.

The Confidential Information Disclosure Law, 2016

The *Confidential Information Disclosure Law* was enacted in 2016 and provides for circumstances under which disclosure of confidential information by a person who owes a duty of confidence would not be a breach of the law. In section 3(1), it allows for the disclosure of confidential information for the purposes of international cooperation by providing that it would not be a breach of the duty of confidence where disclosure is made in compliance with an order made by the competent authority under the *Criminal Justice (International Cooperation) Law* or the *Mutual Legal Assistance (United States of America) Law*. It is also not a breach where confidential information is disclosed in order to comply with an order by the Grand Court pursuant to the *Evidence (Proceedings in Other Jurisdictions) (Cayman Islands) Order* or where disclosure is made pursuant to a duty imposed by the *Monetary Authority Law*.

Conventions

As a British Overseas Territory, the Cayman Islands does not directly ratify treaties. Instead, where the UK considers it appropriate, it extends treaties to which it is a party to the Islands by the mechanism of Orders in Council. However, the Cayman Islands has the power to create and enact laws domestically to give effect to provisions of conventions which have not been extended to it by the UK. Thus, the Cayman Islands enacted, for example, the *Terrorism Law* which criminalises the financing of terrorism in accordance with the *UN Convention on the Suppression of Financing of Terrorism* which has not as yet been extended to the Cayman Islands. The following conventions, relevant for the purposes of this handbook, have been extended to the Cayman Islands:

The UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances

This convention was extended to the Cayman Islands by the UK in 1995. Its purpose is to promote co-operation among States so that they may address more effectively the various aspects of illicit traffic in narcotic drugs and psychotropic substances having an international dimension. The convention requires its parties to take necessary measures, including legislative and administrative measures in conformity with the fundamental provisions of their respective domestic legislative systems.

The Convention on the Taking of Evidence Abroad in Civil and Commercial Matters

This convention, otherwise referred to as the *Hague Evidence Convention*, was extended to the Cayman Islands in 1980. It was formed out of a desire to improve mutual judicial co-operation in civil or commercial matters among its parties.

The UN Convention against Transnational Organised Crime

This convention was extended to the Cayman Islands in 2012. It requires States to commit to a number of measures against transnational organised crime, including the creation of domestic criminal offences, the adoption of regimes for extradition, mutual legal assistance and law enforcement cooperation. It also requires States to commit to the promotion of training, and technical assistance for enhancing the capacity of national authorities.

International Sanctions Regime

A number of international financial sanctions passed by the United Nations or the European Union for the purpose of combatting terrorist financing, money laundering and the development of weapons of mass destruction are given effect in the Cayman Islands. Such sanctions are imposed with the intent of changing the conduct of listed countries, regimes or persons; imposing punitive measures when international peace and security are threatened and diplomatic efforts have failed; and/or deterring, preventing or suppressing terrorist acts.

These sanctions become effective in the Cayman Islands in cases where the UK government implements them within its jurisdiction and passes Orders in Council extending them to the Cayman Islands. When extended to the Cayman Islands, these Orders in Council have the force of law in the Islands and a breach may constitute an offence for which fines and/or criminal sanctions may be imposed.

One example of such an Order is *The Democratic People's Republic of Korea (Sanctions) (Overseas Territories) Order 2012* and its amendments. This Order revoked and replaced the *North Korea (United Nations Measures) (Overseas Territories) Order 2006* and gave effect to *UN Security Council resolutions 1718 (2006) and 1874 (2009)*. It prohibits banks and financial institutions in North Korea from opening branches, acquiring joint ventures, establishing correspondent banking relationships, or maintaining correspondent banking relationships in certain circumstances. There are also prohibitions on the sale and purchase of gold, precious metals and diamonds; the sale and purchase of North Korean bonds; and the movement of North Korean bank notes.

For an extended list of sanctions which apply in the Cayman Islands, visit: http://www.cimoney.com.ky/aml_cft/aml_cft.aspx?id=150#International_Sanctions

III. The Competent Authorities

The Attorney General

The Office of the Attorney General is constituted by section 56 of the Cayman Islands Constitution Order (2009). By Order in Council, the Attorney General is appointed as an Official Member of the Cabinet of the Government of the Cayman Islands, the Legislative Assembly and the National Security Council. The Attorney General is the principal legal advisor to the Government.

Contact Information:

The Attorney General's Chambers

5th Floor

Government Administration Building

Elgin Avenue

P.O. Box 104

Grand Cayman KY 1-9000

Telephone: (345) 946-0022

The Minister charged with responsibility for Financial Services

Section 246(1) of *The Companies Law* states that the Minister with responsibility for financial services is the competent authority for the purposes of the sharing of beneficial ownership information and that the Minister exercises such functions either alone or through a person designated by the Minister.

Contact Information:

The Ministry of Financial Services, and Home Affairs

5th Floor

Government Administration Building

Elgin Avenue

P.O. Box 104

Grand Cayman KY 1-9000

Telephone: (345) 945-5819

The Director of Public Prosecutions

The Office of the Director of Public Prosecutions (“DPP”) is created by section 57 of the Cayman Islands Constitution Order 2009. The DPP is responsible for all criminal proceedings brought within the Cayman Islands and is the Government’s principal legal advisor on criminal matters.

The DPP's role under the Constitution is threefold:

- To institute and undertake criminal proceedings against any person by any court in respect of any offence against any law in force in the Cayman Islands;
- To take over and continue any criminal proceedings that have been instituted or undertaken by himself or herself or any other person or authority; and,
- To discontinue at any stage before judgment is delivered any such criminal proceedings instituted or undertaken by himself or herself or any other person or authority.

In addition to these functions, the office of the DPP is also responsible for providing general legal advice to the Royal Cayman Islands Police Service and other Government departments on criminal proceedings. Finally, the office of the DPP receives and processes requests from co-operative countries in respect of mutual legal assistance and extradition.

Under the *Criminal Justice (International Co-operation) Law*, the DPP is the Central Authority in respect of such matters.

Contact information:

Office of Director of Public Prosecutions
 2nd Floor Bermuda House, Dr Roye's Drive
 George Town, Grand Cayman
 Telephone: (345) 949-7712
<http://www.dpp.gov.ky/portal/page/portal/dpphome>

The Commissioner of Police

The Commissioner of Police is the head of the Royal Cayman Islands Police Service (RCIPS).

Contact Information:

RCIPS
 69A Elgin Avenue
 George Town
 Grand Cayman
 Tel: (345) 949-4222
<http://www.rcips.ky/portal/page/portal/polhome>

The Cayman Islands Monetary Authority (CIMA)

CIMA is established under the *Monetary Authority Law*. Its principal functions consist of monetary, regulatory, cooperative and advisory duties. As to its monetary function, it issues and redeems Cayman Islands currency and manages its currency reserves. In the regulatory sphere, CIMA is responsible for the regulation and supervision of financial services and the monitoring of compliance with money laundering regulations. As it relates to its cooperative function, CIMA is responsible for the provision of assistance to overseas regulatory authorities, and may, following consultation with the Minister of Financial Services, enter into memoranda of understanding with overseas regulatory authorities for the purpose of assisting in cross border supervision or such other regulatory or supervisory purposes as it may deem fit.

CIMA is also actively engaged with and participates in a number of international and regional standard setting bodies that monitor international cooperation among its members. These bodies include the International Organization of Securities Commissions, the International Association of Insurance Supervisors and the Caribbean Financial Action Task Force. It also provides advice to the Government on monetary, regulatory and cooperative matters.

Contact Information:

Cayman Islands Monetary Authority
P.O. Box 10052
80 Shedden Road
Elizabethan Square
Grand Cayman KY1 – 1001
Cayman Islands
Telephone: (345) 949 – 7089
<http://www.cimoney.com.ky>

Tax Information Authority

The *Tax Information Authority Law* establishes the Tax Information Authority which is, by virtue of that law, the Minister with responsibility for Financial Services or his delegate. The delegated functions of the Tax Information Authority are carried out by the Director and staff of the Department for International Tax Cooperation (DITC) which is the government department responsible for the operation of all mechanisms for the exchange of information for tax purposes. The Tax Information Authority is empowered to do all things necessary or convenient for the performance of its functions under the *Tax Information Authority Law*. Those functions include:

- Providing assistance in relation to taking the testimony or statement of any person, providing information and articles of evidence, serving documents, and executing searches and seizures;

- Facilitating the automatic exchange of information for tax purposes;
- Ensuring compliance with information sharing bi-lateral agreements;
- Advising Cabinet on matters relating to any proposal or agreement for the provision of information in tax matters; and
- Entering into agreements with competent authorities relevant to bi-lateral agreements on tax information sharing on matters relating to the operation of those agreements including in relation to the automatic exchange of information.

Contact Information:

Tax Information Authority
Government Administration Building
133 Elgin Avenue
George Town
Grand Cayman
Cayman Islands
Email: tia@gov.ky
Fax: (345) 946-4804
<http://www.tia.gov.ky>

The Cayman Mutual Legal Assistance Authority

The central authority under the *Mutual Legal Assistance (United States of America) Law* is the Cayman Mutual Legal Assistance Authority. According to section 4 of that law, the Cayman Mutual Legal Assistance Authority shall be the Chief Justice who shall exercise his functions under the mutual legal assistance treaty between the Cayman Islands and the United States of America in an administrative capacity. The Chief Justice is authorized to designate a Judge of the Grand Court to act on his behalf.

Contact Information:

Hon. Chief Justice
Courts Office
George Town
Grand Cayman
Cayman Islands
Tel: (345) 949-4296
<https://www.judicial.ky/judicial-administration/chief-justice>

The Financial Reporting Authority

The Financial Reporting Authority (FRA), is established by the *Proceeds of Crime Law* as the Cayman Islands' financial intelligence unit. It is responsible for receiving, analysing and disseminating disclosures of information concerning proceeds of criminal conduct or suspected proceeds of criminal conduct or of information required by any law to counter money laundering.

Contact Information:

The Financial Reporting Authority

133 Elgin Avenue

4th Floor, New Government Administration Building

Grand Cayman

Cayman Islands

Tel: (345) 845-6267

E-mail: financialreportingauthority@gov.ky

<http://www.fra.gov.ky/>

IV. Procedures for seeking and providing assistance under the Respective laws

Assistance under the Proceeds of Crime Law (2017 Revision)

- Registration of External Confiscation Orders
- Provision of Information to Overseas Financial Intelligence Units
- **Registration of External Confiscation Orders**

What kind of assistance/cooperation is provided:

Where specified conditions under the *Proceeds of Crime Law* are met, an external confiscation order may be registered for enforcement in the Cayman Islands. The *Proceeds of Crime Law* defines an external confiscation order as one which is made by an overseas court where property is found or believed to have been obtained as a result of or in connection with criminal conduct, and which is for the recovery of specified property or a specified sum of money.

Who may request such assistance:

The *Proceeds of Crime Law* provides that the appropriate authority of the foreign country for making a request for an external confiscation order to be registered is one which has responsibility for:

- a) Making a request to an authority in another country or territory to prohibit dealing with relevant property (that is, property for which there are reasonable grounds to believe that it may be needed to satisfy an external confiscation order which has been or which may be made);
- b) Carrying out an investigation into whether property has been obtained as a result of or in connection with criminal conduct; and
- c) Carrying out an investigation into whether a money laundering offence has been committed

Who may provide such assistance:

Under the *Proceeds of Crime Law*, the DPP is empowered to make an application to the Grand Court for the registering of such orders on behalf of the government of a foreign country.

How to make a request:

To have an external confiscation order registered, the appropriate authority of the foreign country must send a request to the DPP. It may also be sent through diplomatic channels to the Governor of the Cayman Islands who will transmit the same to the Attorney General.

The request must be accompanied by a statement of facts in respect of which proceedings have been or are about to be instituted, and which have resulted or may result in an external confiscation order being made.

Upon an application made by the DPP, the Grand Court may register the order if the following conditions are satisfied:

- a) The amount payable under the external confiscation order is at least CI\$30,000. (However, an order which is for less than CI\$30,000 may still be registered if the DPP certifies that it is in the public interest to do so);
- b) At the time of registration, the order is in force and not subject to appeal (in this case, an appeal includes proceedings to discharge or set aside a judgment and an application for a new trial or stay of execution);
- c) Where the person against whom the order was made did not appear in the proceedings, he received notice of the proceedings in sufficient time to enable him to defend them; and
- d) Enforcing the order in the Islands would not be contrary to the interests of justice.

Circumstances preventing registration of external confiscation orders:

The Grand Court will not register an external confiscation order if the DPP certifies that the application to register the order is contrary to the public interest or where the statement of facts supporting the request does not reveal facts which amount to criminal conduct.

Proof of Orders, and Evidence in relation to Proceedings in a Foreign Country:

For the purposes of external confiscation:

- a) Any order made or judgment given by a court of a foreign country purporting to bear the seal of that court or to be signed by any person in his capacity as a judge, magistrate or officer of the court, shall be deemed to have been duly sealed or, as the case may be, to have been signed by that person; and
- b) A document, duly authenticated, which purports to be a copy of any order made or judgment given by a court of a foreign country shall be deemed without further proof to be a true copy. A document is duly authenticated if it purports to be certified by any person in his capacity as a judge, magistrate or officer of the court in question or by or on behalf of the appropriate authority of the foreign country

Further, in any proceedings in the Grand Court, a certificate purporting to be issued by or on behalf of the appropriate authority of a foreign country, stating any of (a) to (e) shall be admissible as evidence of the facts so stated:

- a) That proceedings have been instituted and have not been concluded, or that proceedings are to be instituted, in that foreign country;
- b) That an external confiscation order is in force and is not subject to appeal;
- c) That all or a certain amount payable under an external confiscation order remains unpaid in the foreign country, or that other property recoverable under an external confiscation order remains unrecovered there;
- d) That any person has been notified of any proceedings in accordance with the law of the foreign country; or
- e) That an order made by a court of the foreign country has the purpose of recovering property obtained as a result of or in connection with conduct to which the *Proceeds of Crime Law* applies or the value of property so obtained; or of depriving a person of a pecuniary advantage so obtained.

- **Provision of Information to Overseas Financial Intelligence Units**

The *Proceeds of Crime Law* allows under specified circumstances, the sharing of information with overseas financial intelligence units. It provides that the FRA may, where it has cause to suspect that criminal conduct has been committed, disclose any information received under the *Proceeds of Crime Law* to any overseas financial intelligence unit in order to:

- i. Report the possible commission of an offence;
- ii. Initiate a criminal investigation respecting the matter disclosed;
- iii. Assist with any investigation or criminal proceedings respecting the matter disclosed;
- iv. Facilitate the effective regulation of the financial services industry; or
- v. Generally give effect to the purposes of this or any other law.

However, the FRA may only do so if granted the consent of the Attorney General who, when considering whether to give consent, shall take into account the purpose for which the disclosure is to be made and the interest of third parties. The Attorney General may impose such conditions on any such disclosure as he thinks fit.

Assistance under the Terrorism Law (2017 Revision)

- Sharing of Information
- Extradition
- **Sharing of Information**

What kind of assistance/cooperation is provided:

The *Terrorism Law* allows for cooperation in the area of information sharing in the fight against terrorism. It provides that an appropriate authority of a foreign state may send a request to the FRA or the Commissioner of Police for information relating to:

- a) The actions and movements of terrorist groups suspected of involvement in the commission of terrorist acts;
- b) The use of forged or falsified travel papers by persons suspected of involvement in the commission of terrorist acts;
- c) Traffic in weapons and sensitive materials by terrorist groups or persons suspected of involvement in the commission of terrorist acts; or
- d) The use of communications technologies by terrorist groups.

This information may only be disclosed if three conditions are satisfied:

1. The disclosure of the information is not prohibited by any other law;
2. The disclosure accords with the procedure established in any law which regulates such disclosures; and,
3. If in the opinion of the FRA (after consulting with the Commissioner of Police and Attorney General), the disclosure is not prejudicial to national security or public safety.

Who may request such assistance:

Such assistance may be requested by the appropriate authority of a foreign state.

Who may provide such assistance:

The FRA and the Commissioner of Police are permitted by law to provide this information

- **Extradition**

What kind of assistance/cooperation is provided:

The *Terrorism Law* makes provision for extradition and mutual legal assistance in circumstances where the United Kingdom becomes a party to a counter-terrorism convention which it extends to the Cayman Islands.

Under those circumstances, the *Terrorism Law* provides that where there is an extradition arrangement between the UK and another state which is a party to that counter-terrorism convention, the extradition arrangement shall be deemed for the purposes of giving effect to the *Terrorism Law* to include provision for extradition in respect of offences falling within the scope of that counter-terrorism convention.

On the other hand, if there is no extradition arrangement between the UK and another state which is party to that counter-terrorism convention, the law provides that Cabinet may, by order published in the Gazette, treat the counter-terrorism convention for the purposes of giving effect to the *Terrorism Law*, as an arrangement between the UK and that state for providing for extradition in respect of offences falling within the scope of the counter-terrorism convention.

As it relates to mutual legal assistance, if there is in force an arrangement between the UK and another state which is a party to that counter-terrorism convention for mutual assistance in criminal matters, the arrangement shall be deemed for the purposes of mutual legal assistance legislation in the Islands to include provision for mutual legal assistance in criminal matters falling within the scope of the counter-terrorism convention.

However, if there is no arrangement between the UK and another state which is a party to that counter-terrorism convention, for mutual assistance in criminal matters, the Cabinet may by order published in the Gazette, treat the counter-terrorism convention for the purposes of giving effect to the *Terrorism Law*, as an arrangement between the UK and that state for providing for mutual legal assistance in criminal matters falling within the scope of the counter-terrorism convention.

Assistance under the Criminal Justice (International Cooperation) Law (2015 Revision)

- Mutual Legal Assistance for Various Purposes

What kind of assistance/cooperation is provided:

Under the *Criminal Justice (International Cooperation) Law*, for any offence under the laws of the Cayman Islands and for any conduct which would be an offence if it had occurred in the Cayman Islands, mutual legal assistance may be requested for the following purposes:

- Taking evidence or statements from persons;
- Effecting service of judicial documents;
- Executing searches and seizures;
- Examining objects and sites;
- Providing information and items of evidence;
- Providing originals or certified copies of relevant documents and records, including bank, financial, corporate or business records,
- Identifying or tracing proceeds, property, instruments or such other things for the purpose of evidence;
- Immobilising criminally obtained assets;
- Assisting in proceedings related to forfeiture and restitution; and
- Facilitating the voluntary transfer of witnesses.

Who may request such assistance:

Any country or territory specified in Schedule 1 of the *Criminal Justice (International Cooperation) Law*. See *Annex I*.

Who may provide such assistance:

The DPP is charged with responsibility for receiving and acting upon requests. The DPP is also responsible for making requests on behalf of the Cayman Islands for mutual legal assistance from another territory.

How to make a request:

A request must be made in writing in the English Language. It must contain:

- a) The identity of the country or territory making the request;
- b) The subject matter and nature of the investigation, prosecution or proceeding to which the request relates;
- c) The name and functions of the person conducting such investigation, prosecution or proceeding;
- d) A summary of all relevant facts respecting the request, except in respect of requests for the purpose of service of judicial documents;
- e) A description of the assistance sought and details of any particular procedure the requesting country or territory requires to be followed;
- f) Where possible, the identity, location, and nationality of any person concerned; and
- g) The purpose for which the evidence, information or action is sought.

Further, to the extent necessary and possible, the request must also include:

- a) The identity and location of a person to be served, that person's relationship to the proceedings and the manner in which service is to be made;
- b) A precise description of the place or person to be searched and of the articles to be seized;
- c) A description of the manner in which any testimony or statement is to be taken or recorded;
- d) A list of questions to be posed to a witness;
- e) A description of any particular procedure to be followed in executing the request;
- f) Information as to the allowances and expenses to which a person asked to appear in a country or territory will be entitled; and
- g) Any other information which may be useful to facilitate the execution of the request.

Request may be denied:

The DPP may refuse to comply with a request. If this occurs, the DPP will inform the requester in writing and state the grounds for refusal.

The grounds on which the DPP may refuse to grant assistance in relation to a request are:

- a) The request is not made in a manner which satisfies the required contents of the request as stated above;

- b) The request does not establish that there are reasonable grounds for believing –
 - i. That the criminal offence specified in the request has been committed; and
 - ii. That the information sought relates to the offence and is located in the Cayman Islands;
- c) The DPP is of the opinion that the request is likely to prejudice the security, public order or other essential interests of the Cayman Islands;
- d) The authorities in the Cayman Islands would be prohibited by any law from carrying out the action requested with regard to any similar offence within the jurisdiction;
- e) It is contrary to the laws of the Cayman Islands to grant mutual legal assistance in the circumstances to which a request relates; or
- f) The DPP is of the opinion that the country or territory that made the request would not render assistance to the DPP in accordance with the *1988 United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances* or under a law which corresponds to the *Criminal Justice (International Cooperation) Law*.

Assistance may be postponed:

The DPP may also postpone giving assistance if doing so would interfere in an investigation, prosecution or other proceeding in the Cayman Islands. In such a case, the DPP will consult with the requesting country or territory to determine if it will accept assistance subject to any term or condition the DPP sees as necessary.

Applicable conditions:

The requesting territory must not use or transmit information or evidence provided by the DPP for purposes other than those stated in the request unless it received prior written consent of the DPP. Additionally, the requesting territory should return any document or article which is provided to it in the execution of a request as soon as reasonably practicable unless the DPP waives its return.

Further, where a request requires the transfer of a person in the Cayman Islands who is in custody, to the requesting territory for the purpose of appearing as a witness, such transfer may be granted if that person and the DPP consent to the transfer.

Finally, where a request is made for the purpose of (a) identifying or tracing proceeds, property, instruments or such other things for the purpose of evidence; (b) immobilising criminally obtained

assets; or assisting in proceedings related to forfeiture and restitution, the provisions of the *Proceeds of Crime Law* applies.

The DPP empowered to request assistance

The DPP is empowered to seek the forms of assistance which may be sought from it by countries and territories named in *Annex I*. Such requests should include the information which must be included by territory making a request. The DPP may also enter into an arrangement with that country or territory relating to the sharing of confiscated or forfeited assets.

Assistance under the Evidence (Proceedings in Other Jurisdictions) (Cayman Islands) Order 1978

- Obtaining of evidence within the Cayman Islands for overseas civil and criminal proceedings and for international proceedings

What kind of assistance/cooperation is provided:

On a request by or on behalf of an overseas court, the Grand Court of the Cayman Islands has the power to grant orders for the obtaining of evidence within the Cayman Islands to be used in civil or criminal proceedings in the jurisdiction of that overseas court.

Who may make a request:

Such a request is made by or on behalf of a court overseas.

Who may provide such assistance:

The Grand Court upon an application made before it.

In practice, the request is made through diplomatic channels to the Governor of the Cayman Islands. The request is then transmitted to the Attorney General who instructs counsel in the Attorney General's Chambers to make an application before the Grand Court.

How to make a request:

When preparing the letter of request, the overseas court should ensure that:

- the nature of the proceedings commenced against the person or entity concerned are described in detail;
- in the case of criminal proceedings identify the precise criminal charge brought against the accused person and should include a description of the offence under that country's law;

- it specifies in detail, the nature of the evidence sought, e.g. specifying a specific bank account number attributed to a specific bank located in the Cayman Islands and why the evidence is relevant to proving the alleged offence against the accused.

Requests that do not satisfy the specified criteria may be refused or returned to the overseas court for the provision of additional details. If the application is granted by the Grand Court, the procedure identified in the Order of the Court will be followed and the evidence will be sent by the Clerk of the Grand Court directly to the overseas court.

Civil proceedings

In relation to civil proceedings, under the *Evidence (Proceedings in Other Jurisdictions) (Cayman Islands) Order*, the Grand Court has power to grant such orders on application where two conditions are satisfied:

1. the application is made pursuant to a request issued by or on behalf of a court or tribunal overseas; and,
2. the evidence to be obtained is for civil proceedings which have been instituted before the requesting court or whose institution before that court has been contemplated

The *Evidence (Proceedings in Other Jurisdictions) (Cayman Islands) Order*, while preserving the generality of the Grand Court's powers in granting assistance, lists particular areas in which an order granted by the Grand Court in these circumstances may cover. These areas include:

- a) The examination of witnesses, either orally or in writing;
- b) The production of documents;
- c) The inspection, photographing, preservation, custody or detention of any property;
- d) The taking of samples of any property and the carrying out of any experiments on or with any property;
- e) The medical examination of any person; and,
- f) The taking and testing of samples of blood from any person.

In making a request relating to the production of documents, the overseas court must be specific in what it requires, since an order made by the Grand Court will not go further than that which is set out in the request. In particular, the law prohibits the Grand Court from requiring a person to state what documents relevant to the proceedings to which the application for the order relates are in his

possession; or to produce any documents other than particular documents specified in the order as being documents appearing to the court to be in his possession.

Further, a person cannot be compelled by an order of the Grand Court to give any evidence if his doing so would be prejudicial to the security of the UK or the Cayman Islands or any other territory for which the UK is responsible under international law. A certificate signed by or on behalf of the Governor to this effect is conclusive evidence of that fact that it is.

Criminal proceedings

Orders for providing evidence may also be granted upon request in relation to criminal proceedings in another jurisdiction. However, the broad assistance which can be given in relation to civil proceedings is not available for criminal proceedings. Orders relating to criminal proceedings can only be made for the examination of witnesses or for the production of documents.

Two conditions need to be satisfied for such an order to be made:

1. The application is made pursuant to a request issued by or on behalf of a court or tribunal overseas; and,
2. The evidence to be obtained is for criminal proceedings which have been instituted before the requesting court.

International proceedings

The assistance rendered for requests relating to civil proceedings may be provided in relation to international proceedings if the Governor so orders.

It should be noted that “international proceedings” in this context means proceedings before the International Court of Justice or any other court, tribunal, commission, body or authority which in pursuance of any international agreement or any resolution of the General Assembly of the United Nations, exercises any jurisdiction or performs functions of a judicial nature or by way of arbitration, conciliation or inquiry or is appointed for the purpose of exercising any jurisdiction or performing any such functions.

Assistance under the Misuse of Drugs Regime

- Registration of external confiscation orders
- Restraint orders
- **Registration of external confiscation orders**

What kind of assistance/cooperation is provided:

The *Misuse of Drugs Law*, refers to orders made by a court of a designated country for the purpose of recovering payments received in connection with drug trafficking as “external confiscation orders”. These may be registered by the Grand Court on an application made by or on behalf of the designated country in question.

Who may make a request:

The appropriate authority of a designated country may make such a request.

Who may provide such assistance:

The Grand Court may register an external confiscation order upon application made to it by the Attorney General.

How to make a request:

The appropriate authority may send the request to the Governor of the Cayman Islands. The request is deemed to constitute the authority of the government of that country for the Attorney General to act on its behalf unless the contrary is shown.

The request should contain information to satisfy the Grand Court that:

- a) Satisfied that at the time of registration the order is in force and not subject to appeal (which expression includes both any proceedings by way of discharging or setting aside a judgment or an application for a new trial or for a stay of execution);
- b) Satisfied, where the person against whom the order is made did not appear in the proceedings, that he received notice of the proceedings in sufficient time to enable him to defend them; and
- c) Of the opinion that enforcing the order in the Cayman Islands would not be contrary to the interests of justice.

Some legal principles

Drug trafficking for these purposes means doing or being concerned in any of the following, whether in the Cayman Islands or elsewhere:

- a) Producing or supplying a controlled drug, pipe, utensil or thing used in the preparation or consumption of any controlled drug, or attempting, assisting or is concerned in any such matter, where the production or supply is without lawful excuse or without being authorised;
- b) Storing a controlled drug, pipe, utensil or thing used in the preparation or consumption of any controlled drug, or attempting, assisting or is concerned in any such matter, where possession is without lawful excuse or without being authorised;
- c) Importing or exporting a controlled drug, pipe, utensil or thing used in the preparation or consumption of any controlled drug, or attempting, assisting or is concerned in any of such matters, where the importation or exportation is without lawful excuse or without being authorised;
- d) Manufacturing or supplying a scheduled substance while knowing or suspecting that the substance is to be used in or for the production of a controlled drug without lawful excuse or without being authorized. It should be noted that “scheduled substances” are those substances useful for manufacturing controlled drugs and which are named in Schedule 3 of the *Misuse of Drugs Law*.

All those substances considered to be “controlled substances” are listed in Schedule 1 of the *Misuse of Drugs Law*.

Further, to register such an order, the Grand Court must be satisfied that:

- a) at the time of registration the order is in force and not subject to appeal (which expression includes both any proceedings by way of discharging or setting aside a judgment or an application for a new trial or for a stay of execution);
- b) where the person against whom the order is made did not appear in the proceedings, that he received notice of the proceedings in sufficient time to enable him to defend them; and
- c) enforcing the order in the Cayman Islands would not be contrary to the interests of justice.

• Restraint orders

What kind of assistance/cooperation is provided:

Restraint orders may be issued under *The Misuse of Drugs (Drug Trafficking Offences) (Designated Countries) Order 1991* by the Grand Court.

Who may make a request:

The appropriate authority of a designated country may make a request for a restraint order. The *Misuse of Drugs (Drug Traffic Offences)(Designated Countries)(Amendment) Order, 1998* defines an “appropriate authority of a designated country” as:

“an authority of each of the countries specified in the First Schedule designated in accordance with paragraph 8 of paragraph 7 of the 1988 United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances”

A list of the designated countries specified in the First Schedule is provided in *Annex II*.

Who may provide such assistance:

Any request for a restraint order must be transmitted through diplomatic channels to the Attorney General of the Cayman Islands who is the central authority empowered by law to make an application to the Grand Court on behalf of the government of a designated country.

How to make a request:

An application for a restraint order must be accompanied by a sworn affidavit by the appropriate authority of the designated country. The supporting affidavit should:

- a) identify the deponent and his/her capacity to make the request on behalf of the relevant central authority;
- b) state that the facts deposed are within the deponent’s own knowledge, true and correct except where otherwise stated to be on information and belief in which case the deponent believes it to be true and correct;
- c) state where proceedings have been instituted, the conduct in which the defendant is alleged to have engaged (exhibiting a copy of the indictment, information or charge), and the grounds for believing that the defendant engaged in that conduct;
- d) state, where applicable, the grounds for believing that an external confiscation order may be made in the proceedings instituted or to be instituted in the designated country concerned;
- e) to the best of the deponent's ability, give particulars of the realisable property in respect of which the order is sought and specify the person or persons holding the property;
- f) indicate when it is intended that proceedings should be instituted in the designated country concerned (in the case where it appears to the Grand Court that proceedings are to be instituted against a defendant in a designated country and that there are reasonable grounds for believing that an external confiscation order may be made in them.)

g) exhibit all relevant materials to support the request to the affidavit.

The affidavit may also contain statements of information or belief with the sources and legal grounds thereof, unless otherwise directed by the court.

Some legal principles

Court's Jurisdiction to Restrain

The Grand Court may exercise its powers to grant a restraint order where:

- proceedings have been instituted against the defendant in a designated country;
- the proceedings have not been concluded; and
- either an external confiscation order has been made in the proceedings or it appears to the Grand Court that there are reasonable grounds for thinking that such an order may be made in them.

These powers are also exercisable where it appears to the Grand Court that proceedings are to be instituted against a defendant in a designated country within a reasonable period and that there are reasonable grounds for believing that an external confiscation order may be made in them.

Institution/Conclusion of Proceedings

Proceedings for an offence are instituted in a designated country when:

- under the law of the designated country concerned a charge has been brought in respect of alleged drug trafficking by the defendant; or
- an application has been made to a court in the designated country for an external confiscation order.
- Where this will result in there being more than one time for the institution of proceedings, the proceedings shall be taken to have been instituted at the earlier of those times.

Proceedings for an offence are concluded on the occurrence of one of the following events:

- the discontinuance of the proceedings;
- the acquittal of the person against whom the proceedings were instituted;
- the quashing of his conviction for the offence;
- the grant of a pardon in respect of his conviction for the offence;
- the court sentencing or otherwise dealing with the defendant in respect of his conviction for the offence without having made an external confiscation order;

- the satisfaction of an external confiscation order made in the proceedings, whether by payment of the amount due under the order or by the person serving imprisonment in default.

Dealing with Realisable Property

The Grand Court may also make an order prohibiting any person from dealing with any realisable property, subject to such conditions and exceptions as may be specified in the order.

A restraint order may apply:

- Where an application relates to an external confiscation order made in respect of specified property, to the property which is specified in that order; and

In any other case:

- to all realisable property held by a specified person, whether the property is described in the restraint order or not; and
- to realisable property held by a specified person, being property transferred to him after the making of the restraint order.

Dealing with any property held by any person includes:

- Making a payment to the person to whom the debt is owed in reduction of the debt;
- Removing the property from the Islands.

Discharging of an Order of Restraint

If the proposed proceedings are not instituted within a reasonable period, the court will discharge the restraint order.

Additionally, a restraint order -

- may be discharged or varied in relation to any property; and
- shall be discharged when the relevant proceedings in relation to which the order was made are concluded.

Appointment of a Receiver

Where the Grand Court has made a restraint order, it may at any time appoint a receiver:

- To take possession of any realisable property; and
- To manage and deal with the property in respect of which he is appointed in accordance with the courts directions;

- This is subject to any exceptions and conditions specified by the court; and may require any person having possession of property of which a receiver is appointed to give possession of it to the receiver.

Assistance under the Tax Information Authority Law

- The provision of information
- Interviews and Examinations
- **Provision of Information**

What kind of assistance/cooperation is provided:

A request may be made for the provision of information.

“Information” in this regard means – any fact, statement, document or record in whatever form, and includes:

- a) Any fact, statement, document or record held by banks, other financial institutions, or any persons, including nominees and trustees, acting in an agency or fiduciary capacity; and
- b) Any fact, statement, document or record regarding the beneficial ownership of companies, partnerships and other persons, including –
 - i. In the case of collective investment funds, information on shares, units and other interests; and
 - ii. In the case of trusts, information on settlors, trustees and beneficiaries.

Who may make a request:

The competent authority identified in the agreement between the Cayman Islands and the requesting country may make requests for information. For the agreement between the United States and the Cayman Islands, for example, the competent authority is the Secretary of the Treasury or his delegate.

Who may provide such assistance:

The competent authority in the Cayman Islands for the provision of assistance of this kind is the Tax Information Authority (TIA).

How to make a request:

When making a request for information, the competent authority of the requesting state has to look to its own agreement with the Cayman Islands to ascertain what is required as similar but not necessarily identical information is required under each.

The TIA complies with a request for information under the *Tax Information Authority Law (TIA Law)* and according to the specific terms of each respective agreement that governs the sharing of the information. The respective agreements are scheduled to the *TIA Law* which states that:

1. Upon receipt of a request, the TIA shall determine whether the request is in compliance with the relevant scheduled Agreement and shall execute the request in accordance with it and the *TIA Law*.
2. The TIA may request additional information from the requesting Party as may be necessary for executing the request.
3. Notwithstanding any other law, if the execution of any request requires the service of any document or order or the seizure of any article in pursuance of any order or directions by a Judge of the Grand Court, any constable of the rank of inspector or above, if so required by the Judge of the Grand Court, shall assist in such service or seizure

It is very important that each state looks to the agreement between it and the Cayman Islands as similar, but not necessarily identical information is required by each when making a request. Under the agreement between the Cayman Islands and the United States the following information should be included in a request to the TIA “with the greatest degree of specificity possible”:

- a) The identity of the person or ascertainable group or category of persons under examination or investigation;
- b) A statement of the information sought, including its nature and the form in which the requesting state wishes to receive the information;
- c) The period of time with respect to which the information is requested;
- d) The matter under the requesting state’s tax law with respect to which the information is sought;
- e) Grounds for believing that the information requested is foreseeably relevant to tax administration or enforcement of the requesting state with respect to the person or group or category of persons identified in (a) above;
- f) Grounds for believing that the information requested is held in the requested state or is in the possession or control of a person within the jurisdiction of the requested state;
- g) To the extent known, the name and address of any person believed to be in possession or control of the requested information;

- h) A statement that the request is in conformity with the law and administrative practices of the requesting state, that if the requested information was within the jurisdiction of the requesting state then the competent authority of the requesting state would be able to obtain the information under the laws of the requesting state or in the normal course of administrative practice and that it is in conformity with the agreement between the two states; and
- i) A statement that the requesting state has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

Confidentiality of Information

A requesting state should not, without the prior written consent of the TIA, transmit or use information or evidence provided under the *TIA Law* for purposes, investigations or proceedings other than those within the scope of a scheduled agreement.

• Interviews and Examinations

What kind of assistance/cooperation is provided:

The *TIA Law* allows for interviews and examinations, under the terms of the respective agreement, of specified persons and their records by representatives of a foreign competent authority if written consent is provided by the specified person.

Who may make a request:

The competent authority of the foreign state which is the entity stipulated in the scheduled agreement between the Cayman Islands and the relevant contracting party may make a request.

According to the *TIA Law* a competent authority can request that its representative come to the Cayman Islands to interview and examine the records of a specified person in accordance with the terms of the scheduled agreement. In doing so, the representative may take statements from the person and, with the person's consent, make copies of records examined.

However, a representative does not have power to:

- a) Compel a specified person to answer any question;
- b) Compel a specified person to remain in any place for the purpose of an interview;
- c) Compel a specified person to produce any information or thing;
- d) Enter and search premises without the consent of the owner or occupier of the premises; or,

- e) Take information or things without the consent of the specified person.

Finally, a statement made to a representative cannot in any proceedings be used in evidence against the person making the statement.

Assistance under the Companies Law and the Limited Liability Companies Law

- Obtaining Beneficial Ownership Information

What kind of assistance/cooperation is provided:

In response to a request from a designated official in a jurisdiction that has entered into an agreement with the Government of the Cayman Islands, information concerning the beneficial ownership of companies or limited liability companies may be shared.

Who may make a request:

Acting on behalf of a jurisdiction that has entered into an agreement with the Cayman Islands Government and which is listed in Schedule 6 (see *Annex III*) of the Companies Law, the following Cayman Islands entities may make a request:

- (a) the FRA,
- (b) CIMA,
- (c) the Department of International Tax Cooperation,
- (d) the FCU, and
- (f) any other body which is assigned responsibility for monitoring compliance with money laundering regulations under the *Proceeds of Crime Law*.

Who may provide such assistance:

Only the competent authority under the Companies Law can execute a search for beneficial ownership information. The competent authority is the Minister charged with responsibility for Financial Services. For the purposes of conducting a beneficial ownership search, the Minister may act alone or through a person that he designates.

How requests are executed:

The competent authority shall conduct a search of beneficial ownership information if formally requested to do so by a senior official designated by name or position by the competent authority, representing either:

- a) the FRA,
- b) CIMA,
- c) the Department of International Tax Cooperation,
- d) the FCU, or
- e) any other body which is assigned responsibility for monitoring compliance with money laundering regulations under the *Proceeds of Crime Law*.

The competent authority can only conduct the search if the senior official certifies that the request for the search is:

- a) proper and lawful and in compliance with the legislation governing the affairs or responsibilities of the entity which he represents; and
- b) is in response to a request from a jurisdiction listed in Schedule 6 that has entered into an agreement with the Government of the Cayman Islands in relation to the sharing of beneficial ownership information made –
 - i. by a law enforcement official designated by the agreement; and
 - ii. in compliance with that agreement.

V. Regime of Mutual Legal Assistance between the Cayman Islands and the United States of America

Assistance under the Mutual Legal Assistance (United States of America) Law (2015 Revision)

What assistance/cooperation is provided:

The treaty to which this law gives effect was concluded in 1986 and provides for varying forms of cooperation. It provides that mutual legal assistance shall be granted between the United States and the Cayman Islands for the investigation, prosecution and suppression of criminal offences of the nature and in the circumstances provided. That assistance includes:

- a) Taking the testimony or statement of persons;
- b) Providing documents, records and articles of evidence;
- c) Serving documents;
- d) Locating persons;
- e) Transferring persons in custody for testimony;
- f) Executing requests for searches and seizures;
- g) Immobilizing criminally obtained assets;
- h) Assistance in proceedings related to forfeiture, restitution and collection of fines; and,
- i) Any other steps deemed appropriate by both Central Authorities

Assistance also extends to:

- a) providing copies of publicly available records of government departments and agencies in the territory of the requested party, and
- b) any record or information in the possession of a government department or agency in the territory of the requested Party which is not publicly available to the same extent and under the same conditions as it would be available to its own law enforcement or judicial authorities.

There is also cooperation under the treaty relating to proceeds of crime. Under the treaty, notification may be given by one party to the next when it has reason to believe that proceeds of a

criminal offence are located in the territory of the other party. The treaty further mandates that the parties assist each other to the extent permitted by their respective laws in proceedings related to:

- a) The forfeiture of the proceeds of criminal offences;
- b) Restitution of the victims of criminal offences; and
- c) The collection of fines imposed as a sentence for a criminal offence

Who may make a request:

The Central Authority of each state is the only entity empowered to make requests for assistance under the treaty.

The Central Authority in the United States that is empowered to make such a request is the Attorney General or any person designated by him.

Who may provide such assistance:

The Central Authority is the Cayman Mutual Legal Assistance Authority or any person designated by it. Under the law, the Chief Justice of the Cayman Islands or any judge of the Grand Court designated by the Chief Justice shall perform the functions of the Cayman Mutual Legal Assistance Authority.

How to make requests:

Requests must be submitted in writing to the Central Authority and must include the following:

- a) The name of the authority conducting the investigation or proceeding to which the request relates;
- b) The subject matter and nature of the investigation or proceeding for the purposes of which the request is made and in particular the criminal offence or offences for the investigation, prosecution or suppression of which the assistance is requested;
- c) Information concerning the persons involved including, where available, their full names, dates of birth, and addresses;
- d) The information relied upon in support of the request;
- e) A description of the evidence, information or other assistance sought; such description shall specify where possible the time period to which any such evidence or information relates;
- f) The purpose for which the evidence or information or other assistance is sought; and
- g) The identity and presumed location, where known, of any person from whom evidence is sought.

To provide further assistance to the Central Authority which receives the request, to the extent that it is possible, the request shall also include:

- a) The identity and location of a person to be served, that person's relationship to the proceedings, and the manner in which service is to be made;
- b) Available information on the identity and whereabouts of a person to be located;
- c) A precise description of the place or person to be searched and of the articles to be seized;
- d) A description of the manner in which any testimony or statement is to be taken and recorded;
- e) A list of questions to be asked of a witness;
- f) A description of any particular procedure to be followed in executing the request;
- g) Information as to the allowances and expenses to which a person asked to appear in the territory of the state which makes the request will be entitled; and,
- h) Any other information which may be brought to the attention of the state to which a request for assistance is made to facilitate its execution of the request.

Additionally, the requesting state should stipulate in its request, the method of execution of that request which it seeks since under the treaty, the method of execution specified in the request shall be followed except insofar as it is prohibited by the laws of the state which receives the request.

Immunity to those providing requested information:

In order to facilitate the provision of information sought under a request for assistance, the *Mutual Legal Assistance (United States of America) Law* provides certain immunities to those who provide the requested information. It states that:

“A person who divulges any confidential information or gives any testimony in conformity with a request shall be deemed not to commit any offence under the *Confidential Relationships (Preservation) Law (2015 Revision)*, or under any other law for the time being in force in the Islands, by reason only of such disclosure or the giving of such testimony; and shall be deemed not to commit any offence under section 13 of the *Banks and Trusts Companies Law (2013 Revision)* by reason only of such disclosure or the giving of such testimony; and such disclosure or testimony shall be deemed not to be a breach of any confidential relationship between that person and any other person, and no civil claim or action whatsoever shall lie against the person making such disclosure or giving such testimony or against such person's principal or employer by reason of such disclosure or testimony.”

Limitations on providing assistance:

Notwithstanding the obligation accepted by the United States and the Cayman Islands to fulfil requests, there are certain limitations which are imposed on the performance of this duty. For instance, if the execution of the request would interfere with an ongoing criminal investigation or proceeding in the territory of the State which receives the request, the Central Authority of that State must postpone execution of the request or make execution subject to conditions determined necessary after consultations with the State which made the request.

There are other limitations on assistance imposed by the treaty. It states that the assistance afforded by the provisions of the treaty shall not extend to:

- a) Any matter which relates directly or indirectly to the regulation, including the imposition, calculation, and collection, of taxes, except in certain circumstances¹; or
- b) Any conduct not punishable by imprisonment of more than one year.

Further, the Central Authority may deny assistance to the requesting State in circumstances where:

- a) The request is not made in conformity with the treaty;
- b) The request related to a political offence or to an offence under military law which would not be an offence under ordinary criminal law; or
- c) The request does not establish that there are reasonable grounds for believing:
 - i. That the criminal offence specified in the request has been committed; and
 - ii. That the information sought related to the offence and is located in the territory of the requested party.

More generally, the Central Authority of a requested party shall deny assistance where the Attorney General of the requested party has issued a certificate to the effect that the execution of the request is contrary to the public interest of the requested party.

There are also some limitations imposed in respect of what use may rightfully be made of the information provided to the requesting party. The requesting party is prohibited by the terms of the treaty from using any information or evidence obtained under it for any purposes other than for the investigation, prosecution or suppression of criminal offences stated in the request. If it seeks to do otherwise, it must seek the consent of the party which provided the information. The evidence or

¹ However, as it relates to taxes, assistance may be provided in circumstances where there is the willful or dishonest obtaining of money, property or valuable securities from other persons by means of false or fraudulent pretences or statements, whether oral or written, regarding or affecting benefits available in connection with the laws and regulations relating to income or other taxes. Such assistance is also available where there is the willful or dishonest making of false statements, whether oral or written, to government tax authorities (e.g. willfully or dishonestly submitting a false income tax return) with respect to any tax matter arising from the unlawful proceeds of any criminal offence or willfully or dishonestly failing to make a report to government tax authorities as required by law in respect of, or to pay the tax due on, any such unlawful proceeds.

information received must also be kept confidential except to the extent that it is needed for investigations or proceedings forming part of the prosecution of a criminal offence described in the request.

VI. Cooperation with Foreign Regulatory Authorities

Assistance under the Monetary Authority Law (2016 Revision)

What kind of assistance/cooperation is provided:

The assistance which may be given is that which is required for the purposes of the an overseas regulatory authority's functions. Under the *Monetary Authority Law* ("MAL"), it is the legal responsibility of CIMA to assist other overseas regulatory authorities.

Who may make a request:

An overseas regulatory authority may make a request for assistance.

An overseas regulatory authority is defined by the *MAL* as an authority which, in a country or territory outside the Cayman Islands, exercises functions corresponding to:

- (a) any of the regulatory functions of CIMA, or
- (b) any additional functions as may be specified in regulations including the conduct of civil and administrative investigations and proceedings to enforce laws, regulations and rules administered by that authority.

Who may provide assistance:

Under the *MAL*, CIMA has responsibility to provide assistance to overseas regulatory authorities. CIMA may provide information to an overseas regulatory authority once it is satisfied that the following conditions have been met:

- (a) the intended recipient authority is subject to adequate legal restrictions on further disclosures; or
- (b) CIMA has been given an undertaking by the recipient authority not to disclose the information provided without the consent of CIMA; and
- (c) the assistance requested by the overseas regulatory authority is required for the purposes of its regulatory functions including the conduct of civil and administrative investigations or proceedings to enforce laws corresponding to the regulatory laws and administered by that authority; and
- (d) information provided following the exercise of its powers, will not be used in criminal proceedings against the person providing the information, other than proceedings for an offence of perjury.

Some legal principles***CIMA's Power to Request Documents and Information in order to Respond to a Request***

Where CIMA is satisfied that assistance should be provided in response to a request by an overseas regulatory authority, it may in writing direct:

- a) A person regulated under the regulatory laws;
- b) A connected person;
- c) A person that is engaging in activity that is subject to regulation under the regulatory laws;
or
- d) A person reasonably believed to have information relevant to enquiries to which the request relates

Within a stated time, to:

- i. Provide CIMA with specified information or information of a specified description with respect to any matter relevant to the inquiries to which the request relates;
- ii. Produce specified documents or documents of a specified description relevant to those inquiries; or
- iii. Give to CIMA such assistance in connection with those inquiries as CIMA may specify in writing.

If a person fails to comply with CIMA's direction to provide information or assistance in this regard, CIMA may apply to the court for an order requiring the person to comply.

Power to Examine a Person under Oath

Should CIMA consider it necessary to examine a person under oath, it can apply to the court of summary jurisdiction to have the person examined by the court and have the results of that examination sent to CIMA.

Applications to the Grand Court

Following a request for assistance from an overseas regulatory authority, CIMA can also make appropriate applications to the Grand Court to suspend the issue, repurchase or redemption of units of shares of regulated funds or to authorize any other action in accordance with an existing MOU between CIMA and the requesting authority.

CIMA may also permit an onsite inspection visit by an overseas regulatory authority in relation to an entity subject to its supervision or regulation.

Effecting Assistance

Where a request from an overseas regulatory authority is received by CIMA the following procedures apply:-

The supervisory or other division/department receiving the request, as a general practice, within 24 hours of receiving a request, forwards a copy of the request along with a standard form to the legal division which addresses the following matters:-

- a) the name of the requesting authority;
- b) the nature of the information or other assistance requested such as the description of the facts underlying specific questions to be asked and sensitivity of the matter;
- c) whether the entity or person which is the subject of the request is regulated by CIMA and/or whether the information requested is likely to be found in the Cayman Islands.
- d) the information requested serves no other purpose than those directly related to fulfilling a supervisory and/or regulatory function of the overseas regulatory authority;
- e) the information requested serves the purpose of ensuring compliance with laws and regulations related to the request or overseas regulatory authority; or
- f) the information requested shall not be used for any other purpose than those specified in the request or will not be disclosed without prior consent.

Considerations which apply when effecting assistance

Upon receipt of a request for assistance by the legal division from the supervisory or other division/department it will first determine whether or not the requesting body falls within the definition of an overseas regulatory authority within the terms of the MAL. In exercising its co-operative functions CIMA gives consideration to matters such as principles of good corporate governance, its duty to act in the best economic interest of the Cayman Islands, and its duty to endeavour to reduce the possibility of financial services business being used for the purpose of money laundering or any other crime.

In addition to the matters above, all requests for assistance are reviewed against the following criteria:

- a) corresponding assistance would be given to CIMA in the recipient jurisdiction;
- b) the inquiries relate to a breach of a legal requirement which has a parallel or involves the assertion of a jurisdiction recognized in Cayman Islands;
- c) it is in the public interest to give the assistance sought;

Point at Which a Request for Onward Disclosure Can be Made

Where it becomes necessary to share information provided with other local, regional, state, federal or international institutions, the following requirements shall be met by CIMA where it is the authority which made the request:

- a) notify the requested authority promptly;
- b) obtain prior explicit consent for onward disclosure (where necessary);
- c) prior to passing on information ensure that the recipient agrees to maintain the confidential status of the information provided and has legal authority to do so; and
- d) use all reasonable legal means to protect the confidentiality of the information or to resist an enforceable demand where no consent for onward disclosure has been given.

Information Sharing by CIMA to the Public

CIMA endeavours to provide timely and comprehensive information to its stakeholders. It issues a number of publications including the Annual Report, a quarterly newsletter - “*The Navigator*”, and regular press releases which assist in keeping the public informed. Furthermore, the rules and statements of guidance issued to licensees are posted on CIMA’s website along with licensing requirements, statistical information, statutory reporting forms and their associated schedules, and the anti-money laundering guidance notes and related issues.

VII. Extradition

Assistance under The Extradition Act 2003 (Overseas Territories) Order 2016

What kind of assistance/cooperation is provided:

Extradition from the Cayman Islands to an extradition territory is provided for under the provisions of the abovementioned law. An “extradition territory” is any territory named in *Annex IV*.

Who may request such assistance:

- If the request is being made by a British Overseas Territory, it must be made by or on behalf of the Governor of that territory.
- If the request is being made by the United Kingdom, Guernsey, Jersey or the Isle of Man, it must be made by or on behalf of the government of that territory.
- If the request is being made by the Hong Kong Special Administrative Region of the People’s Republic of China, it must be made by or on behalf of the government of that Region.
- If the request is being made by any other extradition territory, it must be made by –
 - an authority of the territory which the Governor of the Cayman Islands believes has the function of making requests for extradition in that territory, or
 - by a person recognised by the Governor as a diplomatic or consular representative of the territory

Who may provide such assistance:

A request for the extradition of an individual must be sent to the Governor of the Cayman Islands.

Under the law, the Governor must issue a certificate if he or she is in receipt of a valid extradition request. That certificate will certify that the request is made in the way approved under the law and will be submitted by the Governor to an appropriate judge along with the request for extradition.

How to make a request:

The request for extradition must contain either the statement that –

- A. the person is accused in the extradition territory of the commission of an offence specified in the request, and
- B. the request is made with a view to his arrest and extradition to the extradition territory for the purpose of being prosecuted for the offence.

OR

- A. the person has been convicted of an offence specified in the request by a court in the extradition territory, and
- B. the request is made with a view to his arrest and extradition to the extradition territory for the purpose of being sentenced for the offence or for serving a sentence of imprisonment or another form of detention imposed in respect of the offence

Further, the request must contain the following information:

- particulars of the person whose extradition is requested;
- particulars of the offence specified in the request;
- in the case of a person accused of an offence, a warrant for his arrest issued in the extradition territory;
- in the case of a person alleged to be unlawfully at large after conviction of an offence, a certificate issued in the extradition territory of the conviction and (if he has been sentenced) of the sentence.

Bars to Extradition

The Governor may refuse to issue a certificate to an appropriate judge if:

- a) the person whose extradition is requested is a person who, owing to a well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside his country of nationality and is unable or, owing to such fear, is unwilling to avail himself of the protection of that country; or who, not having a nationality and being outside the country of his former habitual residence is unable, or, owing to such fear, unwilling to return to it, or
- b) the person whose extradition is requested has been granted leave to enter or remain in the Cayman Islands on the ground that to remove him to the territory to which extradition is requested would be in breach of his right to life or his right not to be subjected to torture or to inhuman or degrading treatment or punishment.

Additionally, the judge who presides over the extradition hearing must decide whether there is any statutory bar to the extradition which includes:

- a) the rule against double jeopardy;
- b) extraneous considerations i.e. it appears that the request is in fact made for the purpose of prosecuting or punishing the person on account of his race, religion, nationality, gender, sexual orientation or political opinions or that if he is extradited he might be prejudiced at his trial by reason of any of those grounds;
- c) it appears that it would be oppressive or unjust to extradite the person by reason of the passage of time
- d) hostage-taking considerations if the territory is one that is party to the Hostage-taking Convention
- e) Forum i.e. if the judge hearing the extradition decides that a substantial measure of the person's activity was performed in the Cayman Islands and that having regard to matters relating to the interests of justice the extradition should not take place. Such matters include the interests of victims of the person's offence and the place where the most harm or loss resulting from the offence occurred.

VIII. Annex I

Countries or Territories to which Mutual Legal Assistance may be given under the Criminal Justice (International Cooperation) Law (2015 Revision)

Afghanistan	Algeria
Antigua and Barbuda	Argentina
Armenia	Australia
Austria	Azerbaijan
Bahamas	Bahrain
Bangladesh	Barbados
Belarus	Belgium
Belize	Bhutan
Bolivia	Bosnia and Herzegovina
Brazil	Brunei Darussalam
Bulgaria	Burkina Faso
Burundi	
Cameroon	Canada
Cape Verde	Chad
Chile	China
Colombia	Costa Rica
Cote d'Ivoire	Croatia
Cuba	Cyprus
Czech	Republic
Denmark	Dominica
Dominican Republic	
Ecuador	Egypt
El Salvador	Ethiopia
European Community	
Fiji	Finland
France	
Gabon	Gambia
Germany	Ghana
Greece	Grenada
Guatemala	Guinea
Guinea-Bissau	Guyana
Haiti	Holy See
Honduras	Hungary

India
Iran (Islamic Republic)
Israel
Jamaica
Jordan
Kenya
Kyrgyzstan
Latvia
Lesotho
Macedonia
Malawi
Maldives
Malta
Mauritius
Moldova

Morocco
Nepal
New Zealand
Niger
Norway
Oman
Pakistan
Paraguay
Poland
Qatar
Romania

St. Kitts and Nevis
St. Vincent and the Grenadines
Saudi Arabia
Seychelles
Slovakia
Spain
Sudan
Swaziland
Switzerland
Tajikistan
Trinidad and Tobago
Turkey
Uganda
United Arab Emirates

Indonesia
Ireland
Italy
Japan

Kuwait

Lebanon
Luxembourg
Madagascar
Malaysia
Mali
Mauritania
Mexico
Monaco

Myanmar
Netherlands
Nicaragua
Nigeria

Panama
Peru
Portugal

Russian Federation

St. Lucia
Sao Tome and Principe
Senegal
Sierra Leone
Slovenia
Sri Lanka
Suriname
Sweden
Syrian Arab Republic
Togo
Tunisia
Turkmenistan
Ukraine
United Kingdom (and the overseas territories of
Anguilla, Bermuda, British Virgin Islands, Isle of
Man, Montserrat and the Turks and Caicos Islands)

United Republic of Tanzania

Uruguay

Venezuela

Yemen

Yugoslavia (Serbia and Monte Negro, Federal Republic of,)

Zaire

Zimbabwe

United States of America

Uzbekistan

Zambia

IX. Annex II

Designated Countries under the Misuse of Drugs (Drug Trafficking Offences)(Designated Countries)(Amendment)Order, 1998

Afghanistan	Algeria
Antigua and Barbuda	Argentina
Armenia	Australia
Austria	Azerbaijan
Bahamas	Bahrain
Bangladesh	Barbados
Belarus	Belgium
Belize	Bhutan
Bolivia	Bosnia and Herzegovina
Brazil	Brunei Darussalam
Bulgaria	Burkina Faso
Burundi	Canada
Cameroon	Chad
Cape Verde	China
Chile	Costa Rica
Colombia	Croatia
Cote d'Ivoire	Cyprus
Cuba	Dominica
Czech Republic	Egypt
Denmark	Ethiopia
Dominican Republic	Finland
Ecuador	Gambia
El Salvador	Ghana
European Community	Grenada
Fiji	Guinea
France	Guyana
Gabon	Holy See
Germany	Hungary
Greece	Indonesia
Guatemala	
Guinea-Bissau	
Haiti	
Honduras	
India	

Iran (Islamic Republic)

Israel

Jamaica

Jordan

Kenya

Kyrgyzstan

Latvia

Lesotho

Macedonia

Malawi

Maldives

Malta

Mauritius

Moldova

Morocco

Nepal

New Zealand

Niger

Norway

Oman

Pakistan

Paraguay

Poland

Qatar

Romania

St. Kitts and Nevis

St. Vincent and the Grenadines

Saudi Arabia

Seychelles

Slovakia

Spain

Sudan

Swaziland

Switzerland

Tajikistan

Trinidad and Tobago

Turkey

Uganda

United Arab Emirates

Ireland

Italy

Japan

Kuwait

Lebanon

Luxembourg

Madagascar

Malaysia

Mali

Mauritania

Mexico

Monaco

Myanmar

Netherlands

Nicaragua

Nigeria

Panama

Peru

Portugal

Russian Federation

St. Lucia

Sao Tome and Principe

Senegal

Sierra Leone

Slovenia

Sri Lanka

Suriname

Sweden

Syrian Arab Republic

Togo

Tunisia

Turkmenistan

Ukraine

United Kingdom (and the
dependent territories of
Anguilla, Bermuda, British

United Republic of Tanzania

Uruguay

Venezuela

Yemen

Yugoslavia (Serbia and

Monte Negro, Federal Republic of,)

Zaire

Zimbabwe

Virgin Islands, Isle of Man,
Montserrat and the Turks
and Caicos Islands)

United States of America

Uzbekistan

Zambia

X. Annex III

Countries or Territories that have entered into Agreements with the Government for the sharing of Beneficial Ownership Information

1. The United Kingdom

XI. Annex IV

Extradition Territories

Albania
Andorra
Antigua and Barbuda
Armenia
Australia
Azerbaijan
Bangladesh
Belgium
Bermuda
Bonaire
Botswana
British Antarctic Territory
Brunei
Canada
Chile
Cook Islands
Cuba
Cyprus
Denmark
Ecuador
Estonia
Finland
France
Georgia
Ghana
Greece
Grenada
Guernsey
Haiti

Hungary
India
Ireland
Israel
Jamaica
Kenya
Kosovo
Lesotho

Algeria
Anguilla
Argentina
Aruba
Austria
The Bahamas
Barbados
Belize
Bolivia
Bosnia and Herzegovina
Brazil
British Indian Ocean Territory
Bulgaria

Colombia
Croatia
Curacao
Czech Republic
Dominica
El Salvador
Falkland Islands
Fiji
The Gambia
Germany
Gibraltar
Greenland
Guatemala
Guyana
Hong Kong Special Administrative Region of
the People's Republic of China
Iceland
Iraq
Isle of Man
Italy
Jersey
Kiribati
Latvia
Liberia

Libya	Liechtenstein
Lithuania	Luxembourg
Macedonia, FYR	Malawi
Malaysia	Maldives
Malta	Mauritius
Mexico	Moldova
Monaco	Montenegro
Montserrat	Nauru
The Netherlands	New Zealand
Nicaragua	Nigeria
Norway	Panama
Papua New Guinea	Paraguay
Peru	Philippines
Pitcairn	Poland
Portugal	The Republic of Korea
Romania	Russian Federation
Saba	Saint Christopher and Nevis
St Helena, Ascension and Tristan da Cunha	Saint Lucia
Saint Vincent and the Grenadines	Samoa
San Marino	Serbia
Seychelles	Sierra Leone
Singapore	Sint Eustatius
Sint Maarten	Slovakia
Slovenia	Solomon Islands
South Africa	South Georgia and the South Sandwich Islands
	Spain
Sovereign Base Areas	Swaziland
Sri Lanka	Switzerland
Sweden	Thailand
Tanzania	Trinidad and Tobago
Tonga	Turks and Caicos Islands
Turkey	Uganda
Tuvalu	The United Arab Emirates
Ukraine	The United States of America
The United Kingdom	Vanuatu
Uruguay	Zambia
Virgin Islands	
Zimbabwe	

XII. Annex V

Nature and Scope of International Cooperation

Criminally Obtained Assets

Immobilising criminally obtained assets under the *CJICL*, see page 24

Evidence:

Taking evidence or statements from persons under the *CJICL* or *Evidence (Proceedings in other Jurisdictions) Cayman Islands Order*, see pages 24 and 28

Identifying or tracing proceeds, property, instruments etc. for the purpose of evidence under the *CJICL*, see page 24

Providing information and items of evidence under the *CJICL*, see page 24

Providing originals or certified copies of relevant documents and records under the *CJICL* or *Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order* see page 24 and 28

Inspection, photographing, preservation, custody or detention of any property under the *Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order* see page 28

Taking samples of any property and the carrying out of any experiments on or with property under the *Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order* see page 28

Taking and Testing Samples of Blood from any Person under *the Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order* see page 28

Facilitating the voluntary transfer of witnesses under the *CJICL*, see page 24

Medical examination of any person under the *Evidence (Proceedings in Other Jurisdictions) Cayman Islands Order* see page 28

Extradition:

Making requests for extradition under the Extradition Act 2003 (Overseas Territories) Order 2016 see page 49

Forfeiture and Restitution

Assisting in proceedings related to forfeiture and restitution under the *CJICL*, see page 24

Information Sharing:

Information sharing under the *Tax Information Authority Law*, see page 35

Information sharing under the *Terrorism Law*, see page 22

Beneficial ownership information under the Companies Law and Limited Liability Companies Law, see page 38

Judicial Documents

Effecting service of judicial documents under the *CJICL*, see page 24

Objects and Sites

Examining objects and sites Under the *CJICL*, see page 24

Regulatory Purposes

Obtaining assistance for regulatory purposes, see page 45

Restraint Orders

Under *The Misuse of Drugs (Drug Trafficking Offences) (Designated Countries) Order 1991* see page 31

Searches and Seizures

Executing searches and seizures under the *CJICL*, see page 24

Specified Property:

Recovery of specified property under the *Proceeds of Crime Law*, see page 19

Recovery of specified property under the *Misuse of Drugs Law*, see page 30

