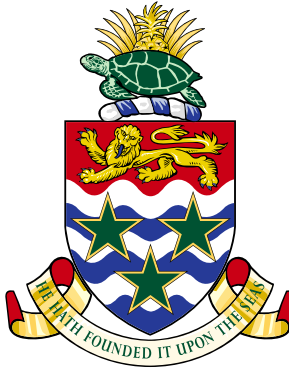


CAYMAN ISLANDS



TAX INFORMATION AUTHORITY (AMENDMENT) BILL, 2026

Supplement No. 2 published with Legislation Gazette No. 47 dated 2nd October, 2026.

A BILL FOR AN ACT TO AMEND THE TAX INFORMATION AUTHORITY ACT (2021 REVISION) TO PERMIT THE SHARING OF INFORMATION BETWEEN THE TAX INFORMATION AUTHORITY AND SPECIFIED GOVERNMENT ENTITIES WHERE THE SHARING OF INFORMATION IS NECESSARY FOR THE DISCHARGE OF THE FUNCTIONS OF THE TAX INFORMATION AUTHORITY OR GOVERNMENT ENTITY; AND FOR INCIDENTAL AND CONNECTED PURPOSES

PUBLISHING DETAILS

Sponsoring Ministry/Portfolio: Ministry of Financial Services and Commerce



Memorandum of OBJECTS AND REASONS

This Bill amends the Tax Information Authority Act (2021 Revision) to provide that the Tax Information Authority may, as part of its principal functions, enter into memoranda of understanding for the sharing of information with —

- (a) nine specified persons within the Islands; and
- (b) such other persons within the Islands that Cabinet may by order specify,

where the sharing of information is necessary for the discharge of the functions of the Authority or of the person.

The Bill also provides for incidental and connected purposes.

Clause 1 provides the short title of the legislation.

Clause 2 amends section 2 of the Tax Information Authority Act (2021 Revision) by repealing the section heading and substituting the section heading “Interpretation”.

Clause 3 amends section 5(2) of the Tax Information Authority Act (2021 Revision) by inserting a new paragraph (l) after paragraph (k). The new paragraph (l) provides that an additional principal function of the Tax Information Authority is to enter into memoranda of understanding for the sharing of information with nine specified persons within the Islands, and such other persons within the Islands that Cabinet may by order specify, where the sharing of information is necessary for the discharge of the functions of the Tax Information Authority or of the person.

The nine persons specified in paragraph (l) are the following —

- (a) the Anti-Corruption Commission established under section 3 of the Anti-Corruption Act (2024 Revision);
- (b) the Cayman Islands Monetary Authority established under section 5 of the Monetary Authority Act (2020 Revision);
- (c) the competent authority prescribed by section 5 of the Beneficial Ownership Transparency Act (2026 Revision);
- (d) the Customs and Border Control Service established under section 3 of the Customs and Border Control Act (2024 Revision);
- (e) the Director of Public Prosecutions;
- (f) the Financial Reporting Authority established under section 3 of the Proceeds of Crime Act (2025 Revision);
- (g) the Registrar of Companies appointed under section 3 of the Companies Act (2026 Revision);

- (h) the Registrar of Lands appointed under section 5 of the Registered Land Act (2018 Revision); and
- (i) the Royal Cayman Islands Police Service.



CAYMAN ISLANDS**TAX INFORMATION AUTHORITY
(AMENDMENT) BILL, 2026**

A BILL FOR AN ACT TO AMEND THE TAX INFORMATION AUTHORITY ACT (2021 REVISION) TO PERMIT THE SHARING OF INFORMATION BETWEEN THE TAX INFORMATION AUTHORITY AND SPECIFIED GOVERNMENT ENTITIES WHERE THE SHARING OF INFORMATION IS NECESSARY FOR THE DISCHARGE OF THE FUNCTIONS OF THE TAX INFORMATION AUTHORITY OR GOVERNMENT ENTITY; AND FOR INCIDENTAL AND CONNECTED PURPOSES

ENACTED by the Legislature of the Cayman Islands.

Short title

1. This Act may be cited as the Tax Information Authority (Amendment) Act, 2026.

**Amendment of section 2 of the Tax Information Authority Act (2021 Revision)
- definitions and interpretation**

2. The *Tax Information Authority Act (2021 Revision)* is amended in section 2 by repealing the section heading “Definitions and interpretation” and substituting the following section heading —
 “Interpretation”.

**Amendment of section 5 of the Tax Information Authority Act (2021 Revision)
- functions of the Authority**

3. The *Tax Information Authority Act (2021 Revision)* is amended in section 5(2) as follows —

- (a) in paragraph (j), by deleting the words “statistical information; and” and substituting the words “statistical information;”;
- (b) in paragraph (k), by deleting the full stop at the end of the paragraph and substituting the words “; and”; and
- (c) by inserting after paragraph (k) the following paragraph —
 - “(l) entering into memoranda of understanding with any of the following persons for the sharing of information where that sharing of information is necessary for the discharge of the functions of the Authority or of the person —
 - (i) the Anti-Corruption Commission established under section 3 of the *Anti-Corruption Act (2024 Revision)*;
 - (ii) the Cayman Islands Monetary Authority established under section 5 of the *Monetary Authority Act (2020 Revision)*;
 - (iii) the competent authority prescribed by section 5 of the *Beneficial Ownership Transparency Act (2026 Revision)*;
 - (iv) the Customs and Border Control Service established under section 3 of the *Customs and Border Control Act (2024 Revision)*;
 - (v) the Director of Public Prosecutions;
 - (vi) the Financial Reporting Authority established under section 3 of the *Proceeds of Crime Act (2025 Revision)*;
 - (vii) the Registrar of Companies appointed under section 3 of the *Companies Act (2026 Revision)*;
 - (viii) the Registrar of Lands appointed under section 5 of the *Registered Land Act (2018 Revision)*;
 - (ix) the Royal Cayman Islands Police Service; or



(x) any other person within the Islands that the Cabinet may by order specify.”.

Passed by the Parliament the _____ day of _____, 2026.

Speaker

Clerk of the Parliament

