



**IN THE GRAND COURT OF THE CAYMAN ISLANDS  
FINANCIAL SERVICES DIVISION**

**CAUSE NO FSD 276 of 2020 (MRHJ)**

**THE HONOURABLE JUSTICE RAMSAY-HALE**

**IN CHAMBERS**

**IN THE MATTER OF THE EVIDENCE (PROCEEDINGS IN OTHER JURISDICTIONS)  
(CAYMAN ISLANDS) ORDER 1978**

**AND IN THE MATTER OF CIVIL PROCEEDINGS NOW PENDING BEFORE THE  
UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW  
YORK ENTITLED AS FOLLOWS:**

**18-md-2865 (LAK)**

**CUSTOMS & TAX ADMINISTRATION OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND SCHEME LITIGATION**

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**ORDER**

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**UPON** the application of Skatteforvaltningen (the “**Applicant**”) dated 2 November 2020 for orders to be made under the Evidence (Proceedings in other jurisdictions) (Cayman Islands) Order 1978 and pursuant to Order 70 of the Grand Court Rules (the “**Application**”)

**AND UPON** the issuance of the Letters of Request dated 11 July 2020 for the taking of evidence from the “**Respondents**” set out in the Schedule hereto

**AND UPON** reading the First Affidavit of Neil John Oxford and accompanying exhibit filed in support of the Application and the Applicant’s skeleton argument dated 7 December 2020

**AND UPON** hearing counsel for the Applicant on 10 December 2020

This ORDER is filed by Kobre & Kim (Cayman), Attorneys-at-Law for the Plaintiff, whose address for service is:  
Physical address: 9 Forum Lane, Suite 3207, Camana Bay, Grand Cayman, Cayman Islands KY1-9006.  
Mailing address: 10 Market Street, PO Box 410, Camana Bay, Grand Cayman, Cayman Islands KY1-9006. (Ref: 04951.001)

**AND UPON** being satisfied that proceedings are pending in the United States District Court for the Southern District of New York and that such court wishes to obtain documentary evidence and/or testimony from the Respondents

**AND UPON** the Applicant having commenced proceedings in the United States of America, Dubai, England and Wales, the Dubai International Financial Centre, Canada and Malaysia and upon some of the persons upon whose behalf applications (“**WHT Applications**”) were made to the Applicant for the refund of withholding tax having lodged appeals before the Danish Tax Tribunal against the Applicant’s final decision annulling its previous decisions to accept the WHT Applications and pay the amounts requested thereunder (together with any further appeal or judicial review or other proceedings related to any of those proceedings, the “**Relevant Foreign Civil Proceedings**”)

**IT IS ORDERED THAT:**

1. The Applicant shall serve a copy of this Order and the relevant Letter of Request on each Respondent.
2. Gary Smith of Loeb & Smith shall be appointed as Examiner.
3. Unless the Respondent applies to set aside this order in accordance with paragraph 9 below and save as set out in the Schedule hereto, each Respondent shall produce documents listed at paragraph 11 of the relevant Letter of Request (the “**Requested Documents**”) to the Examiner within 14 days of service of this order.
4. The Respondent shall mark the documents for identification.

This ORDER is filed by Kobre & Kim (Cayman), Attorneys-at-Law for the Plaintiff, whose address for service is:  
Physical address: 9 Forum Lane, Suite 3207, Camana Bay, Grand Cayman, Cayman Islands KY1-9006.  
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5. Subject to paragraph 6 below, a director or other authorised person of the Respondent shall provide an affidavit certifying that the documents produced were kept in the ordinary course of business, in substantially the form attached as Schedule A to the Letter of Request (“**Business Records Certification**”).
6. If, for any reason, it is not possible to provide a Business Records Certification, a director or other authorised person of each Respondent shall provide oral testimony under oath on the areas of inquiry set out in Schedule B to the Letter of Request before the Examiner.
7. The Applicant has permission to use the Requested Documents in the Relevant Foreign Civil Proceedings.
8. The Applicant shall pay each Respondent’s reasonable costs of complying with the terms of this Order. A Respondent shall submit to the Applicant a schedule of costs within 28 days of service of this order and, if the costs are agreed, the Applicant shall make payment within 28 days of receipt of the Respondent’s schedule of costs. If not agreed, the Respondent’s costs shall be assessed on the standard basis and shall be paid within 28 days of assessment.
9. As this order was made *ex parte* the Respondent may apply to set it aside pursuant to O.32 r.6. Any such application shall be filed within 14 days of service of this order and the Plaintiff must be given at least 14 days’ notice the hearing of any such application.

Dated this 11<sup>th</sup> day of December, 2020  
Filed this 14<sup>th</sup> day of December 2020



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Honourable Justice Ramsay-Hale

**SCHEDULE**

	<b>RESPONDENT</b>	<b>CAYMAN THIRD PARTY</b>	<b>Documents referred to in paragraph 11 of the Letter of Request that do <u>not</u> need to be produced</b>
1	BELL ROCK GROUP FINANCIAL SERVICES LIMITED	Esengi Ltd	
2	CAMPBELLS CORPORATE SERVICES LIMITED	SPK 23 (Cayman) Inc. Worldwide Asset Management Limited	(f) and (i)(iv)
3	CO SERVICES CAYMAN LIMITED	Ballygate Capital Ltd	(f)
4	DMS CORPORATE SERVICES LTD.	Hertfordshire Ltd	(f) and (i)(iv)
5	FORBES HARE TRUST COMPANY LIMITED	Abra Holdings (Cayman) Inc.	(f) and (i)(iv)
6	GENESIS TRUST & CORPORATE SERVICES LTD.	Omega Investments, LP <sup>1</sup>	
7	HARNEYS SERVICES (CAYMAN) LIMITED N/K/A HARNEYS FIDUCIARY (CAYMAN) LIMITED	Black Square Ltd Chem Capital Colbrook Ltd D.D.C (Cayman) DE Market View Ganymede Cayman Ltd.	(f) (save that (f) still needs to be produced for Colbrook Ltd, Ganymede Cayman Ltd. and T&S Capital) and (i)(iv)

<sup>1</sup> Requests (b) and (c) should be read as references to the registration documents filed pursuant to the relevant Partnership Law (ss 49 & 51) or Exempted Limited Partnership Law (ss 9 & 10).

This ORDER is filed by Kobre & Kim (Cayman), Attorneys-at-Law for the Plaintiff, whose address for service is:  
Physical address: 9 Forum Lane, Suite 3207, Camana Bay, Grand Cayman, Cayman Islands KY1-9006.

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		Glendale Market Consultants Greytek Capital Ltd. Leda Cayman Limited Metis Cayman Limited Neoteric Limited Opal Capital Procap Trading RDKS Consultants T&S Capital	
8	INTERTRUST CORPORATE SERVICES (C.I.) LIMITED N/K/A INTERTRUST CORPORATE SERVICES (CAYMAN) LIMITED	Pintal GP Limited Aduro Investments LP <sup>2</sup>	(a)(vi) and (a)(vii)(4)
9	OCORIAN (CAYMAN) LIMITED	Ganymede Cayman Ltd	
10	STERLING TRUST (CAYMAN) LIMITED	Amalthea Enterprises Ltd. Cork Oak Capital Ltd. Sherwood Enterprises Ltd	(f)
11	TRIDENT TRUST COMPANY (CAYMAN) LIMITED	Aquila (Cayman) Limited	(f)
12	VISTRA (CAYMAN) LIMITED	La Tresorerie Management Limited	
13	WALKERS CORPORATE LIMITED	IP Universal Limited Westview GP Limited	

<sup>2</sup> Requests (b) and (c) should be read as references to the registration documents filed pursuant to the relevant Partnership Law (ss 49 & 51) or Exempted Limited Partnership Law (ss 9 & 10).

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