

CAYMAN ISLANDS



**International Tax Co-operation (Economic Substance) Law
(2020 Revision)**

**INTERNATIONAL TAX CO-OPERATION
(ECONOMIC SUBSTANCE) (AMENDMENT
OF SCHEDULE) REGULATIONS, 2020**

(SL 90 of 2020)

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PUBLISHING DETAILS



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SCHEDULE) REGULATIONS, 2020
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In exercise of the powers conferred by section 15 of the International Tax Co-operation (Economic Substance) Law (2020 Revision), the Cabinet makes the following Regulations —

Citation

1. These Regulations may be cited as the International Tax Co-operation (Economic Substance) (Amendment of Schedule) Regulations, 2020.

**Amendment of the Schedule to the International Tax Co-operation
(Economic Substance) Law (2020 Revision)**

2. The *International Tax Co-operation (Economic Substance) Law (2020 Revision)* is amended in the Schedule in the definition of the words “**domestic company**” in paragraph (b) by deleting the words “9 or”.

Made in Cabinet the 9th day of July, 2020.

Kim Bullings
Clerk of the Cabinet

