

CAYMAN ISLANDS



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

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

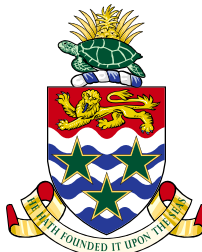
(SL 90 of 2020)

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SCHEDULE) REGULATIONS, 2020**

(SL 90 of 2020)

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