



Council of the
European Union

**Brussels, 9 November 2020
(OR. en)**

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ADD 7**

FISC 208

OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Code of Conduct Group (Business Taxation)
Subject:	The EU list of non-cooperative jurisdictions for tax purposes – Cayman Islands: final legislation and assessment under criterion 2.2 = Mutual Funds (Amendment) (No.3) Law, 2020

CAYMAN ISLANDS



MUTUAL FUNDS (AMENDMENT) (NO. 3) LAW, 2020

(Law 29 of 2020)

Supplement No. 5 published with Legislation Gazette No. 49 dated 7th July, 2020.

PUBLISHING DETAILS

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CAYMAN ISLANDS

(Law 29 of 2020)

I Assent,



Martyn Roper
Governor

Date: 7th day of July, 2020

MUTUAL FUNDS (AMENDMENT) (NO. 3) LAW, 2020

(Law 29 of 2020)

A LAW TO AMEND THE MUTUAL FUNDS LAW (2020 REVISION) TO CHANGE A
REFERENCE IN THE DEFINITION OF REGULATED MUTUAL FUND; AND FOR
INCIDENTAL AND CONNECTED PURPOSES

ENACTED by the Legislature of the Cayman Islands.

Short title

1. This Law may be cited as the Mutual Funds (Amendment) (No. 3) Law, 2020.



Amendment of section 2 of the Mutual Funds Law (2020 Revision) - definitions

2. The *Mutual Funds Law (2020 Revision)* is amended in section 2 in the definition of “regulated mutual fund” **by deleting the words “section 4(1)(b)” and substituting the words “section 4(1)”**.

Passed by the Legislative Assembly the 1st day of July, 2020.

Hon. Barbara Conolly
Deputy Speaker

Zena Merren-Chin
Clerk of the Legislative Assembly

