



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT



INDUSTRY ADVISORY

Date: Tuesday, 17 September 2019

E-mail address: CaymanESportal@gov.ky

Web: www.ditc.gov.ky

Economic Substance Guidance Notes Updated

The Department for International Tax Cooperation (DITC) wishes to advise industry of the [amendment to Guidance v2.0](#), to reflect the changes made by the International Tax Co-Operation (Economic Substance) (Amendment of Schedule) (No. 3) Regulations, 2019.

Guidance 2.0 is amended with immediate effect.

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