

## 提示简报

## Cayman Islands Blacklisting Expected to be Temporary

### 开曼群岛列入黑名单预计只是暂时的

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The European Union announced today that it has included the Cayman Islands on its Annex 1 list of non-cooperative jurisdictions for tax purposes. The Cayman Islands Government has stated that it has “already contacted EU officials to begin the process of being removed from the EU list of non-cooperative jurisdictions as soon as possible, which is understood to be October this year”.

It appears that the listing is due to a technical breach relating to the regulation of collective investment vehicles (CIVs). The Cayman Islands Government has stated that the EU’s concerns over CIVs were addressed by the passing of The Private Funds Law and The Mutual Funds (Amendment) Law on 31 January 2020, of which the EU was duly notified. Both laws were enacted on 7 February 2020. However, the EU’s Code of Conduct Group met on 4 February to advise the EU Finance Ministers on preparation of the list. According to the EU, the jurisdiction “did not deliver on their commitment on time”.

The Cayman Islands Government affirmed that over the past two years it has cooperated with the EU to deliver on its commitments to enhance good tax governance and has adopted more than 15 legislative changes in line with the EU’s criteria. Premier McLaughlin has said the jurisdiction “remains fully committed to cooperating with the EU, and will continue to constructively engage with them with the view to be delisted as soon as possible.”

Clients will naturally wish to understand the potential implications for transactions and structures involving Cayman Islands vehicles. There are no targeted or direct sanctions as a consequence of being on the Annex 1 list. Our assessment indicates that the jurisdiction’s inclusion on the list has limited potential impacts at this time. We will continue to monitor the position closely and will assist you to manage and respond to the situation as necessary. Please contact your usual Conyers lawyer if you have any specific concerns.

Please do not hesitate to contact [SubstanceInfoHK@conyers.com](mailto:SubstanceInfoHK@conyers.com) if you would like any further information in relation to any of the above.

This article is not intended to be a substitute for legal advice or

欧洲联盟今天宣布, 已将开曼群岛列入其非合作税收管辖区名单的附件 1 中。开曼群岛政府表示, “已经与欧盟官员取得联系, 尽快启动将其从欧盟非合作管辖区名单中移除的过程, 据了解, 应是今年 10 月份”。

列入黑名单似乎是由于对集合投资工具 (CIV) 的监管存在技术漏洞。开曼群岛政府表示, 欧盟对 CIV 的担忧已通过 2020 年 1 月 31 日通过的《私募基金法》和《共同基金 (修订) 法》得以消除, 欧盟已得到了正式通知。两项法律均于 2020 年 2 月 7 日颁布。但是, 欧盟行为准则小组于 2 月 4 日举行会议, 就名单的制定向欧盟财政部长们提出建议。根据欧盟的说法, 该管辖区“没有及时履行其承诺”。

开曼群岛政府确认, 在过去两年中, 它与欧盟合作, 履行了其加强良好税收治理的承诺, 并根据欧盟的标准做出了超过 15 项立法修订。总理麦克劳克林表示, 该管辖区会“继续全面致力于与欧盟的合作, 并将继续与其进行建设性接触, 以期尽快从名单上除名。”

客户自然希望了解这对开曼群岛投资工具的交易和结构所产生的潜在影响。列入附件 1 名单不会因此受到针对性制裁或直接制裁。我们的评估表明, 此管辖区被列入名单目前产生的潜在影响非常有限。我们将继续密切跟踪此状况, 并协助您管理和应对必要的情况。如果您有任何具体问题, 请联系您常用的康德明律师事务所的律师。

阁下如需上述任何内容的进一步资讯, 请联络 [SubstanceInfoHK@conyers.com](mailto:SubstanceInfoHK@conyers.com) 。

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a legal opinion. It deals in broad terms only and is intended to merely provide a brief overview and give general information.

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