

## 提示简报

## Economic Substance Requirements for Bermuda-Based Entities: A Detailed Summary

### 对百慕大实体的经济实质要求：一份详细总结

作者：Neil Henderson 董事 | Anthony D. Whaley 董事

Further to our [Alert of 30 December](#) which outlined recent important amendments to Bermuda's Economic Substance legislation, we are now pleased to provide a more detailed Memorandum on Bermuda's economic substance regime, which summarises the requirements under the Economic Substance Act 2018 (as amended), the Economic Substance Regulations (as amended) and the Guidance Notes.

The Memorandum covers which entities are in scope and therefore required to have economic substance, the broad economic substance requirements for each in-scope entity, and the compliance and enforcement process. We hope you find it a handy reference. Please note, however, that what constitutes compliance with economic substance requirements will necessarily differ from entity to entity, depending on each entity's relevant activity and the nature, scale and complexity of the entity's business. You are advised to contact your usual Conyers lawyer for advice on your particular circumstances.

To download your copy of the Memorandum, [click here](#).

继 [12月30日的提示简报](#) 概述了百慕大经济实质立法的近期重要修正案之后，我们现在很高兴提供一份关于百慕大经济实质制度的更详细的备忘录，其中总结了《2018年经济实质法》（修订本）、《经济实质条例》（修订本）和《指导说明》的要求。

备忘录提到了哪些实体在范围内因而需要具有经济实质、每个范围内实体的广泛经济实质要求以及合规和执行过程。我们希望这份备忘录能方便您参考。但是请注意，根据每个实体的相关活动及实体业务的性质、规模和复杂性，构成对经济实质要求的遵守程度将必然因实体而异。我们建议您就自己的特殊情况联系您常用的康德明律师事务所的律师获取法律意见。

如欲下载备忘录，请[单击此处](#)。

#### 作者：

**Neil Henderson**  
董事  
neil.henderson@conyers.com  
+1 441 298 7846

**Anthony D. Whaley**  
董事  
anthony.whaley@conyers.com  
+1 441 299 4927

#### 其他联系人：

**Graham B.R. Collis**  
董事，百慕大企业业务负责人  
graham.collis@conyers.com  
+852 2842 9525

**Marcello Ausenda**  
董事  
marcello.ausenda@conyers.com  
+1 441 299 4954

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