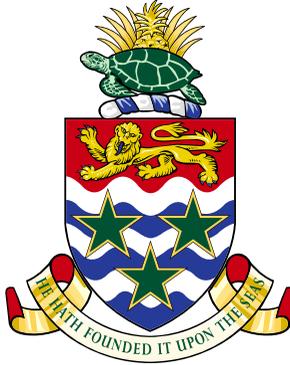


**CAYMAN ISLANDS**



# **VIRTUAL ASSET (SERVICE PROVIDERS) (AMENDMENT) ACT, 2026**

**(Act 4 of 2026)**

Supplement No. 3 published with Legislation Gazette No. 16 dated 24th March, 2026.

## PUBLISHING DETAILS

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CAYMAN ISLANDS

(Act 4 of 2026)

I Assent,



Jane Owen  
Governor

Date: 19th March, 2026

# VIRTUAL ASSET (SERVICE PROVIDERS) (AMENDMENT) ACT, 2026

(Act 4 of 2026)

AN ACT TO AMEND THE VIRTUAL ASSET (SERVICE PROVIDERS) ACT (2024 REVISION) TO AMEND THE INTERPRETATION SECTION TO PROVIDE DEFINITIONS FOR, AMONG OTHER THINGS, “TOKENISED MUTUAL FUNDS” AND “TOKENISED PRIVATE FUNDS”; TO REPEAL THE VIRTUAL ASSET (SERVICES PROVIDERS) (AMENDMENT) ACT, 2025; AND FOR INCIDENTAL AND CONNECTED PURPOSES

ENACTED by the Legislature of the Cayman Islands.

## Short title

1. This Act may be cited as the Virtual Asset (Service Providers) (Amendment) Act, 2026.

## Amendment of section 2 of the Virtual Asset (Service Providers) Act (2024 Revision) - interpretation

2. The *Virtual Asset (Service Providers) Act (2024 Revision)* is amended in section 2(1) as follows —
  - (a) by deleting the definition of “**issuance of virtual assets**” or “**virtual asset issuance**” and substituting the following definition —

“**issuance of virtual assets**” or “**virtual asset issuance**” means the sale of newly created virtual assets to the public in or from within the Islands in exchange for fiat currency, other virtual assets or other consideration, but does not include —

- (a) the sale of virtual service tokens; or
- (b) the issuance of —
  - (i) a digital equity token by a tokenised mutual fund in accordance with the *Mutual Funds Act (2025 Revision)*; or
  - (ii) a digital investment token by a tokenised private fund in accordance with the *Private Funds Act (2025 Revision)*”; and

- (b) by inserting, in the appropriate alphabetical sequence, the following definitions —

“**digital equity token**” has the same meaning as in section 2 of the *Mutual Funds Act (2025 Revision)*;

“**digital investment token**” has the same meaning as in section 2 of the *Private Funds Act (2025 Revision)*;

“**tokenised mutual fund**” has the same meaning as in section 2 of the *Mutual Funds Act (2025 Revision)*; and

“**tokenised private fund**” has the same meaning as in section 2 of the *Private Funds Act (2025 Revision)*”.



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**Repeal of the Virtual Asset (Service Providers) (Amendment) Act, 2025**

**3.** The *Virtual Asset (Service Providers) (Amendment) Act, 2025* is repealed.

**Passed by the Parliament the 5th day of March, 2026.**

**Hon. D. Ezzard Miller**  
*Speaker*

**Twila Escalante**  
*Acting Clerk of the Parliament*