

CAYMAN ISLANDS



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THE TAX INFORMATION AUTHORITY
COMMON REPORTING STANDARD
NON-REPORTING FINANCIAL INSTITUTIONS

Tax Information Authority



CAYMAN ISLANDS

Common Reporting Standard

Non-Reporting Financial Institutions

The Tax Information Authority has designated the entities in the following list as Non-Reporting Financial Institutions for the purposes of the Common Reporting Standard contained in Schedule 1 of the *Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, 2015*.

1. Limited Life Debt Investment Entities, in existence on or before 17 January 2013

Specificities of the technical components of Non-Reporting Financial Institutions will be contained in Guidance Notes issued by the Competent Authority under regulation 5(2) of the *Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, 2015*.

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