



## Country-by-Country Reporting Now Live on DITC Portal

**Grand Cayman, 29 August 2025** – The Department for International Tax Cooperation (DITC) wishes to advise industry that effective today, 29 August 2025, functions related to the Cayman Islands Country-by-Country Reporting framework are available on the DITC's portal (DITC Portal).

The DITC previously informed all relevant Multinational Enterprises Groups (MNE Groups) that the legacy CbCR Portal was taken offline on 24 July 2025 to facilitate transition to the DITC Portal.

### Re-registration requirement

This means that all MNE Groups with Cayman Islands Constituent Entities (CEs) must re-register with the Tax Information Authority (TIA) via the DITC Portal.

Information on registration is available in the DITC Portal User Guide:

- [https://www.ditc.ky/wp-content/uploads/DITC\\_Portal\\_User\\_Guide.pdf](https://www.ditc.ky/wp-content/uploads/DITC_Portal_User_Guide.pdf)

The below web link will provide direct access to the DITC Portal:

- <https://ditcportal.secure.ky/login>

Where Users experience difficulty accessing the DITC Portal, please check with the information technology team of your Reporting Entity (RE) or MNE Group to ensure that your system allows access to the above weblink.

All MNE Groups which have Cayman Islands CEs must re-register on the DITC Portal to ensure compliance with the Tax Information Authority (International Tax Compliance) (Country By-Country Reporting) Regulations, 2017 (the “CbCR Regulations”).

Every entity that is resident in the Islands must determine whether or not it is a CE of an MNE Group for the purposes of the [CbCR Regulations](#). A CE that is resident in the Islands must identify the RE of the MNE Group (which may be itself).

The DITC requires a single notification to be made for all CEs resident in the Islands which are in the same MNE Group. Centralization of responsibility will make the CbCR compliance process more manageable and efficient for both the DITC and MNE Groups.

The RE is generally the Ultimate Parent Entity (UPE) of an MNE Group but, in certain exceptional cases, may instead be a Surrogate Parent Entity (SPE). The UPE (or SPE if applicable) is the CE of an MNE Group that meets the following criteria:

- a) it owns directly or indirectly a sufficient interest in one or more other CEs of the MNE Group such that it is required to prepare Consolidated Financial Statements under

accounting principles generally applied in its jurisdiction of tax residence, or would be so required if its equity interests were traded on public securities exchange in its jurisdiction of tax residence; and

- b) there is no other CE of the MNE Group that owns directly or indirectly an interest described in paragraph (a).

Generally speaking, the UPE of a Group must identify all of its subsidiaries in order to prepare Consolidated Financial Statements and would know whether or not the Group meets the criteria US\$850 million for its last Fiscal Year, to be an MNE Group for the purposes of CbCR under the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project.

Most jurisdictions participating in CbCR require their resident REs to complete their notification and reporting obligations, as applicable, by 31 December. It follows that the UPE of a Group should be able to confirm to any Cayman Islands subsidiary whether or not it is a CE of an MNE Group.

Cayman Islands subsidiaries should be able to identify their UPE by reviewing their Register of Members (or equivalent) and Anti-Money Laundering/Know-Your-Client (AML/KYC) documents in any case where the identity of the UPE is not already understood.

### **Updated CbCR Guidelines and Resources to support users**

To support users through this transition, updated guidelines and resources are available on the [DITC Website](#). Please visit the DITC's [CbCR Legislation and Resources webpage](#) for the revised documents in place of any previous versions posted on the DITC's website regarding the legacy CbCR Portal. For clarification, the CbCR Guidelines replace the CbCR – Guidance Notes v1.1 and CbCR – Guidance v1.1 (Amendment) previously published on DITC's website.

Queries regarding CbCR should be directed to [DITC.Portal@gov.ky](mailto:DITC.Portal@gov.ky)

The DITC will email the primary contact in respect of each MNE Group of record on the legacy CbCR Portal with instructions on the re-registration process. Re-registration is a simple process and the DITC will expect all MNE Groups to complete this by **30 November 2025**.

Please note that, post re-registration, the DITC can only communicate with users who have been authorized by the RE or MNE Group to act as Primary Contact, Secondary Contact or Additional User.

### **CbCR Returns**

The DITC expects to add CbCR reporting functionality to the DITC Portal, and to update the DITC Portal User Guide accordingly, by November 2025. At that time, the DITC will email confirmation of this to the Primary and Secondary contacts of all MNE Groups that are registered as having CbCR reporting obligations. **-end-**