



Country-by-Country Reporting Functionality Now Available on DITC Portal

Grand Cayman, 3 December 2025 – The Department for International Tax Cooperation (DITC) wishes to advise industry that effective today, 3 December 2025, Country-by-Country Reporting (CbCR) functionality related to the Cayman Islands CbCR framework is available on the DITC Portal.

On 29 August 2025, the DITC advised that all Multinational Enterprise Groups (MNE Groups) with Cayman Islands Constituent Entities (CEs) must first re-register with the Tax Information Authority (TIA) via the DITC Portal by 30 November 2025 before filing a CbC Return/Report.

Guidance on reporting is available in the DITC Portal User Guide:

- 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.

Who must file a CbC Report

- The Ultimate Parent Entity (UPE) of an MNE Group that is resident in the Cayman Islands and has consolidated group revenue of US\$850 million or more in the preceding fiscal year; OR
- A Surrogate Parent Entity (SPE) resident in the Cayman Islands, where the UPE is not required to file in its jurisdiction or where there is no automatic exchange agreement in place.

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](#).

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 exchanges 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).

What to report

With regard to each jurisdiction in which the MNE Group operates:

- Revenue (related and unrelated party)
- Profit or loss before income tax
- Income tax paid and accrued
- Stated capital
- Accumulated earnings
- Number of employees
- Tangible assets other than cash or cash equivalents
- Identification of each CE of the MNE Group setting out the jurisdiction of tax residence of such CE and, where different from such jurisdiction of tax residence, the jurisdiction under the laws of which such CE is organized and the nature of the main business activity or activities of such CE.

The report must be filed in accordance with the [OECD XML Schema Guide](#) with relevant validations done via the DITC Portal.

When to file (filing deadline)

The standard filing deadline is 12 months after the last day of the reporting fiscal year.

Extension Notice:

The DITC has considered both the offline period required for the transition of CbCR filings from the legacy portal to the DITC Portal, and the upcoming holiday season. Accordingly, MNE Groups with a filing deadline between 31 July 2025 and 31 December 2025 will be granted an extension for submitting their 2024 fiscal year filings. **The new deadline is 27 February 2026.**

Where to file

The CBC Report must be filed on the DITC Portal.

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](#).

Queries regarding CbCR should be directed to DITC.Portal@gov.ky. Please note that 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.

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