Department for International Tax Cooperation

CAYMAN ISLANDS

DITC Portal – User Guide

DITC Portal Team: CaymanAEOIPortal@gov.ky
DITC Economic Substance Team: CaymanESportal@gov.ky
DITC Portal URL: ditcportal.secure.ky
DITC Website: ditc.ky

v.5.0 6/21
Introduction:

The purpose of this User Guide is to provide a guide of the most commonly used functionalities in the DITC Portal with respect to Entities meeting their Notification (Registration) and Reporting requirements across all frameworks. This User Guide is not intended to provide business or policy/regulatory guidance to Entities; it includes only technical guidance on the use of the DITC Portal.

Please refer to the Legislation and Resources pages on the DITC website for further guidance on the relevant frameworks.

Contacting the DITC Portal Team:

To report a User issue, please email the correct DITC Portal Team as follows:

CRS/ FATCA - CaymanAEOIPortal@gov.ky.
Economic Substance (ES) - CaymanESportal@gov.ky

A User must provide their name, the Entity name, Entity Reference Number, associated Return name and brief details of the issue being experienced.

Unless exceptional circumstances apply, the Portal Team only corresponds with an Authorising Person, a PPoC, a Responsible Person, a Secondary User or an approved outsource service provider (OSP). That is, the person sending the correspondence must have authorisation to access the information on the Portal or the Portal Team will be unable to assist.

Supported Browsers:

The Portal supports the following browsers:

- Chrome
- Firefox
The DITC Portal Registration and Login Page

The DITC Portal currently includes Reporting functionality for the CRS, FATCA and ES frameworks and registrations of outsource service providers (OSPs). Reporting functionality for CbCR will be added at a later date.

This page allows you to submit a new CRS and FATCA Registration or to login to your User Account. For guidance on how to submit a new OSP Registration please refer to the section headed “Outsource Service Provider (OSP) Registration & Account Activation”.

Users of the AEOI Portal

If you had access to the AEOI Portal as an AP or PPoC, an activation email has been automatically sent to the same email address.

- Check your spam folder before contacting the Portal Team regarding a missing activation email.
- A new activation email can be requested via the Forgot Password link by inserting the email address registered on the AEOI Portal.
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By clicking on the blue links below you can jump to the relevant section within the User Guide.
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Account Activation

To set up your User Account on the DITC Portal click the link within the email received from the DITC Portal Team. The email is sent from no-reply@ditc.ky.

If you have not received the email:
1. Check your spam folder. If it has been moved there, add no-reply@ditc.ky to your safe senders list.
2. Contact the DITC Portal Team at CaymanAEOIPortal@gov.ky or CaymanESportal@gov.ky

Step 1:
Insert your email address and check the reCAPTCHA box.
Click Send me a PIN.

Step 2:
Insert the PIN sent via email.
Click Verify my email.

Step 3:
CRS/FATCA - Create a strong password for your User Account. Passwords must follow this format:
- Must be at least 8 characters
- Must include uppercase letter, lowercase letter, number and a special character (space, punctuation, symbol).

ES – In addition to the above (which also applies to ES), Responsible Persons must also specify which type of person they are on the user activation screen:
- Responsible Persons who are natural persons/individuals should check the “Individual” box and input their first/given name and surname/family name into the “Individual First Name” and “Individual Surname” fields as appropriate.
- Responsible Persons who are legal persons/institutions (such as registered office providers) should check the “Entity (Institutional User)” box and input their name into the “Entity Name” field instead.
**Step 4:**
Select and answer the security question. Ensure this is a memorable combination as you will be asked for this when resetting your password.

**Step 5:**
Agree to the Terms of Use.
You should now have access to your user account on the DITC Portal.
Activate Existing Secondary User (migrated from the Cayman Islands AEOI Portal)

*Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Activate Secondary User > Create*

This form allows a PPoC migrated from the Cayman Islands AEOI Portal to activate a Secondary User assigned via the Cayman Islands AEOI Portal. To allow the user access to the same FIs on the DITC Portal, activate their account via this form.

*Note; that as PPoC you are responsible for the administration and monitoring of any Secondary Users assigned.*

Select which users you would like to activate by checking the boxes

- Read and agree to the Declaration and either click Save (to return later) or Submit to activate the Secondary User(s) accounts on the Portal.
- The Secondary User will receive instructions via the email address displayed, on how to activate their Portal account.
Dashboard

This is your homepage on the Portal. It displays messages from the DITC, both specific to your Entities and also general news bulletins.

Generic messages from the DITC

Specific messages regarding your assigned Entities.

Newly registered Entities assigned to your User Account are shown here on the first log in after assignment.

You can change your password here

Help and assistance with submitting reporting.

Your User Account name

Help and assistance with submitting reporting.
Entities Page

This page displays all of the Entities that are assigned to your user account. These are listed in alphabetical order with both the PPoC, AP and RP email addresses displayed alongside the applicable frameworks. Click on the Entity name to see the information on that Entity.

Click the Entity name to view the Entity Profile.

A PPoC can change the AP via an AP Change Form.

An RP can add Secondary Users

Shown where the information appears to be erroneous.

Click on the Entity name to review the error message.

Shown where the Entity holds a General Registry number.

An AP can change the PPoC via a PPoC Change Form.

Entity can submit reporting for this framework

Entity cannot submit reporting for this framework

CRS / FATCA - Entity has not provided Notification.

ES – Entity is not in scope to submit an ES Return or TRO Form
This page displays the Entity information across all frameworks. To make changes to the Entity’s reporting obligations under CRS or FATCA submit an FI Change Form via the Reporting Page. To make changes to the Entity’s reporting obligations under ES submit a corrected ESN (if the ESN Year is still available in CAP for that purpose) before the applicable submission deadline. Please note that the content of the page may differ depending on the Entity’s reporting obligations.

CRS Reporting obligations can be changed via the FI Change Form.

FATCA Reporting obligations can be added via the FI Change Form.

User information is change either using a PPoC Change or AP Change Form.

Activate Secondary Users from the AEOI Portal.

Assign new Secondary Users.

Or remove them via the Remove Secondary User Form.

Incorrect information for TEST Entity ABC

The Portal will flag where information submitted does not appear to match external sources.

Shows whether the User has activated their account.
View Activity Page

This page displays all the forms and returns created for your assigned Entities by all users across all frameworks. It is listed by last modified date and shows the status of each submission. Please also refer to the section headed “Submission Statuses (Economic Substance)” for submission statuses under ES.

- **Pending**: Not yet processed by the Portal.
- **Saved on the Portal, but not submitted**.
- **Submission failed Portal validations, errors need to be corrected**.
- **Submitted to the DITC**.
- **Processed by the IRS no errors currently identified**.
- **Processed by the IRS/partner jurisdiction for CRS and a correction is required**.
Reporting Page

This page is used to create and submit all forms and returns across all frameworks. The forms and returns listed will depend on your user account and each Entity’s reporting obligations. Only submissions made by your User Account are listed below the search bar and they are in last modified date order. To download a list of your submissions, expand Search Forms & Returns and click Download CSV.

To create a form/return:
- Select the relevant Framework from the drop down menu
  - CRS & FATCA = Administration forms under this framework
  - CRS = CRS Reporting
  - FATCA = FATCA Reporting
  - ES = ES Reporting and Administration forms under this framework
- Select the relevant form/return from the Reporting Type drop down menu
- Click Create
Forgotten Password

If you forget your password you can reset this from the log in page.

You will need the answer to your security question to complete this process.

**Step 1:** On the log in page click on Forgot Password?

**Step 2:** Insert your email address and check the reCAPTCHA box. Click Answer security question.

**Step 3:** Answer the security question which was set at account activation. Click Send me a password.

**Step 4:** The Portal will send a temporary password via email. Return to the log in page and use this along with your username to log on. You will be prompted to create your own password.
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- CRS XML Generator Tool
- Corrections / Deletions of Data for a CRS XML Upload
- CRS Filing Declaration
- CRS Compliance Form
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- FATCA XML Generator Tool
- FI Change Form (edit reporting obligations)
- FI Deactivations (released 2021)

Managing Users
- PPoC Change
- AP Change
- Assign Secondary User
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DITC Issued Resources
- DITC CRS Legislation & Resources
- DITC FATCA Legislation & Resources

External Resources
- OECD CRS Schema
- IRS FATCA Schema

Existing User Accounts from the AEOI Portal
- Activate an Existing AP/PPoC Account from the AEOI Portal
- Activate an Existing Secondary User Account from the AEOI Portal
CRS & FATCA Notification / Registration

To notify the TIA of a reporting obligation under the CRS or FATCA, an FI is required to submit the registration form via the DITC Portal.

This is a one-off process and is not required to be completed annually and will create both the PPoC and AP accounts.

Step 1:
Click CRS & FATCA Registration on the Portal homepage.

Step 2:
Insert your email address and check the reCAPTCHA box.
Click Send me a PIN.

Step 3:
Insert the PIN sent via email.
Click Verify my email.

Step 4:
Read and accept the Terms and Conditions to access the Registration Form.

Ensure to complete the FIs information, reporting obligations and User contact information accurately. Any inaccuracies could lead to a submission failure.
Completing the Registration Form

- **FI Name** - This must match the certificate of incorporation (or the legal name of the entity)

- **General Registry Number**
  - If held, insert the number as per the certificate of incorporation.
  - If the entity is not registered with the General Registry confirm why.

- **FATCA Reporting obligations**
  - Insert the issued GIIN as per the IRS FFI List and select all relevant reporting categories.
  - Note; Sponsoring entities are not permitted to register on the DITC Portal. The Sponsored Entity must register in its own right, with its own GIIN. If the entity held a CRS only profile on the AEOI Portal then the GIIN must be added to that profile via the FI Change Form and not submit a new notification (registration).

- **CRS Reporting obligations**
  - Confirm whether the entity is reporting or non-reporting under the CRS.
    - If yes, select all relevant categorisations
  - Where Investment Entity is checked, you must confirm if the Investment Entity has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a)
    - If Yes is selected the CRS reporting functionality will be disabled
    - If No is selected the FI will be required to submit CRS Reporting annually
- **CRS Reporting obligations**
  - If the entity is non-reporting for CRS, select only the applicable categorisation.
  - If the entity is a Trustee Documented Trust (TDT), also confirm the Trustee’s name and FI number issued by the Portal.

- **Contact Information**
  - Provide contact information for the Authorising Person and Principal Point of Contact for the FI.
  - Ensure contact information is entered accurately as User Accounts are created based on this data.
  - Refer to the **CRS Guidelines** for more information on the Entity and Individual user types.

- **Letter of Authorisation** - Upload the PDF Letter of Authorisation where required.
  - Download the template [here](#).
  - Max size 500kb
  - Note; this will not be required if a valid CIMA number is entered for either the AP or PPoC.

- Read and agree to the Declaration.

- Submit the CRS & FATCA Registration to complete the notification to the TIA.

If the AP and PPoC do not receive account activation emails within 24 hours contact the Portal Team on CaymanAE0IPortal@gov.ky

**Note:** if a valid CIMA Licence Number is inserted, the letter of authorisation will not be required and the AP and PPoC can be the same.
CRS & FATCA PPoC Change

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = PPoC Change Form > Create

A CRS & FATCA PPoC Change can only be submitted by an Authorising Person unless the PPoC is an Entity (Institutional User), refer to the CRS Guidelines for more information.

- Click Download and view the list of FIs that you are assigned to as AP in a CSV format.
  - To change the PPoC for all of your assigned FIs: save the CSV file to your computer without making any changes.
  - To change the PPoC for some of your assigned FIs: save the CSV file to your computer with only the FIs listed that the new PPoC should have access to.
  - Note: any FIs you remove from the CSV file will remain assigned to the current PPoC.
- Click Upload to confirm which FIs the PPoC should have access to.
- Once uploaded, the entities will be listed on the page for review.
  - If any additional entities need to be removed, click on the trash can icon.
- Select the Person Type – either an Entity (Institutional User) or an Individual.
  - Refer to the CRS Guidelines for more information on these user types.
- Enter the name and email address of the new PPoC and click Validate Name & Email.
  - Where a valid CIMA License Number is inserted for an Entity, the requirement to upload the Letter of Authorisation will be removed.
  - For individuals, the Letter of Authorisation must be uploaded in a PDF format.
- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the new AP.
- New Users will receive confirmation via email that a User Account on the Portal has been created. Existing Users will be notified that new Entities have been added to.
Authorising Person Change

*Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = AP Change Form > Create*

A CRS & FATCA AP Change can only be submitted by a Principal Point of Contact unless the AP is an Entity (institutional user), refer to the [CRS Guidelines](#) for more information.

- Click Download and view the list of FIs that you are assigned to as PPoC in a CSV format.
  - To change the AP for all of your assigned FIs: save the CSV file to your computer without making any changes.
  - To change the AP for some of your assigned FIs: save the CSV file to your computer with only the FIs listed that the new AP should have access to.
  - Note: any FIs you remove from the CSV file will remain assigned to the current AP.
- Click Upload to confirm which FIs the AP should have access to.

- Once uploaded, the entities will be listed on the page for review.
  - If any additional entities need to be removed, click on the trash can icon.

- Select the Person Type – either an Entity (Institutional User) or an Individual.
  - Refer to the [CRS Guidelines](#) for more information on these user types.

- Enter the name and email address of the new AP and click Validate Name & Email.
  - Where a valid CIMA License Number is inserted for an Entity, the requirement to upload the Letter of Authorisation will be removed.
  - For individuals, the Letter of Authorisation must be uploaded in a PDF format.

- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the new AP.
- New Users will receive confirmation via email that a User Account on the Portal has been created. Existing Users will be notified that new Entities have been added to.
Assign Secondary User

**Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Assign Secondary User > Create**

This form allows a PPoC to assign a Secondary User to your assigned entities. Note that as PPoC you are responsible for the administration and monitoring of any Secondary Users assigned.

- Complete the contact information for the individual Secondary User and click Validate Name & Email.

- Click Download and view the list of FIs that you are assigned to as PPoC in a CSV format.
  - If the Secondary User should have access to all FIs assigned to you, save and upload the CSV file without changes.
  - If the Secondary User should have access to only some of your assigned FIs save the CSV file to your computer with only the FIs listed that the Secondary User should have access to.

- Once uploaded, all of the entities will be listed on the page for your review.
  - If any additional entities need to be removed, click on the trash can icon.

- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the Secondary User.

- The Secondary User will receive confirmation via email to the address provided that a User Account on the Portal has been created.
Remove Secondary User

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Remove Secondary User > Create

This form allows a PPoC to remove a Secondary User’s access to your assigned entities. Note that as PPoC you are responsible for the administration and monitoring of any Secondary Users assigned.

- Complete the contact information for the individual Secondary User you would like to remove and click Validate Name & Email.

- The FIs associated with that User will be displayed.

- Click Download and view the list of FIs that the Secondary User is assigned to in a CSV format.
  - If the Secondary User should no longer have access to all FIs assigned, upload the CSV file without changes.
  - If the Secondary User should no longer have access to only some of the assigned FIs save the CSV file to your computer with only the FIs listed that the Secondary User should not have access to.

- The FIs displayed in Entities to be updated are those which will be removed from the Secondary User.
  - Click the trashcan icon if the Secondary User should continue to have access to an FI.

- Read and agree to the Declaration and either click Save (to return later) or Submit to remove access to the FIs listed.
**FI Change Form**

*Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = FI Change Form > Create*

This form is used by a PPoC to make changes to the FI information and reporting obligations submitted to the DITC. Only certain pieces of information can be changed using this form, please refer to the table below.

1. Select the relevant FI from the drop down menu and click Load Data.
2. The form will populate with the data held on this entity.

If the FI does not have a General Registry number the FI name can be changed.

Where a GIIN is not held, this information can be added by clicking ‘Yes’.

Where a GIIN is shown, please contact the DITC on CaymanAEOIPortal@gov.ky

CRS Reporting obligations can be changed.

Once the required changed have been made read and agree to the Declaration and either click Save (to return later) or Submit the changes to the DITC.
CRS XML Generator Tool

CRS Returns must be submitted to the Portal in XML format. The CRS XML Generator Tool allows Users with 50 accounts or less to input information into an Excel spreadsheet which will then convert the data into an XML file.

**Downloading the XML Generator Tool:**
- The Tool is downloaded from the CRS XML Upload Page on the Portal. Always refer to our published version to ensure you have the most recent document.
- This tool is not compatible for MAC users.
- **Macros must be enabled for the tool to function correctly.**
- Read this guide in conjunction with the CRS XML Schema and the CRS legislation and resources issued by the DITC.

**Completing the XML Generator Tool:**
- Save the XML Generator Tool to your computer to prevent losing your work.
- Ensure all of the required information is included within the three tabs (where needed)
  - Reporting information
  - Individual account
  - Organisation accounts
- The XML is generated when you click Generate Return on the fifth tab
- Save the XML to your computer, submit this via the Portal. See CRS XML Upload Page for assistance.

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**Instructions**

- **Report information**
  - Name
  - Reporting Country
  - Identification Number
  - Reporting/FI Tax Residence
- **Organisation accounts**
  - Entity name
  - Address
  - Reporting financial institution

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**Generate CRS Return**

**Step one:** Click the button above to generate your CRS return in XML format.
**Step Two:** Save the XML return to your computer.
**Step Three:** Upload the XML to the DITC Portal.
Refer to the Instructions tab for further information.
CRS XML Return Upload

CRS Returns can only be submitted to the DITC in an XML file format. Both a PPoC and a Secondary User can upload a CRS XML Return. An XML file can include one or more FIs, however, the accounts included in each XML must be reporting to the same Receiving Country.

If you would like to use our XML Generator Tool (for a maximum of 50 accounts) to help create an XML file, you can download the Excel template from the Portal. Macros must be enabled for the Tool to function correctly. Click here to view a more in-depth explanation of how to use this tool.

Step 1: Select the Reporting Year.

Step 2: Select the Receiving Country. Only select Cayman Islands if reporting Undocumented Accounts.

Step 3: Upload the XML file and click Validate Information. Max file size 150mb.

The system will validate that you have permission to submit returns for the FI(s) included within the XML file.

- The Portal will then validate the data you have included within the return. This may take a few minutes but can be longer depending on the file size and the volume of traffic on the Portal.
- If the return is free from validation errors it will be displayed with the status of Submitted.
  - If you have no further CRS returns to submit you can now create the CRS Filing Declaration.
- If the return includes invalid data you will see Submission failed.
  - Refer to Correcting a CRS validation error for assistance.

Step 4: Once validated click Submit Now.
Correcting a CRS Validation Error

Reporting page > Click the Reporting Type of the failed return

A CRS XML Return must always comply with the DITC Portal’s CRS validation rules. Understanding the rules will help avoid errors when submitting a CRS XML Return to the DITC Portal. It is recommended you review these CRS validation rules before preparing and submitting your CRS XML Returns.

If your return is in a status of Submission failed:

- You can either correct the XML and re-upload or delete the attempted submission by returning to the reporting screen and using the trashcan icon.
  
  - To correct: Click the Reporting Type of the failed return.
  
  - Click on the red error icon to review the error.
  
  - The error message will be displayed on screen and will explain what needs to be corrected.

If your return is in a status of submitted, but you need to edit/delete:

- Click the Reporting Type of the return you would like to edit from the Reporting page.
  
  - Click the Delete/Edit button.
    
    - This may take a few moments, but the system will revert the return from Submitted to a status of Incomplete.
    
    - You can now either upload a different XML, or delete the return from the Reporting page.
      
      Note: this function is only available up to the reporting deadline of any given year.
Corrections / Deletions of Data for a CRS XML Upload

Reporting page > Framework drop down = CRS > Reporting Type drop down = CRS XML Upload > Create

After the reporting deadline has passed you can no longer edit/delete your submitted return. If you need to make changes, or have been requested to make a correction by the DITC, an XML using MessageTypeIndic CRS702 must be submitted.

These can also be created using our XML Generator Tool (for a maximum of 50 accounts), which can be downloaded from the Portal. Macros must be enabled for the Tool to function correctly. Click here to view a more in-depth explanation of how to use this tool.

Creating a Correction/Deletion of data:

- The MessageTypeIndic must be set to CRS702 - “The message contains corrections for previously sent information”.
- New unique DocRefIDs must be created for the submission.
- The DocTypeIndic for the Reporting FI/Account Report sections must be set to either:
  - OECD0 – Resent Data – used only when the Reporting FI section has not been modified
  - OECD2 – Corrected Data – used when correcting the Reporting FI and/or Account Report(s)
  - OECD3 – Deletion of Data – used when deleting both the Reporting FI and Account Report(s)
- The CorrDocRefID must be the DocRefID of the previously submitted report you are correcting/deleting.
- A Corrected Return can contain either corrections (OECD2) or deletions (OECD3) or both, as well as a resent Reporting FI element (OECD0), but may not contain new data (OECD1).

Note; you must submit another CRS Filing Declaration for the same reporting year after completing any corrections/deletions to indicate the reporting is complete.
## CRS Validation Rules

<table>
<thead>
<tr>
<th>XML Generator Cell Ref</th>
<th>XML Generator Cell Name</th>
<th>CRS XML Schema Element Name/Page #</th>
<th>DITC Portal Specific Validations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reporting FI Information</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C2</td>
<td>FI number*</td>
<td>SendingCompanyIn p.232</td>
<td>FI number issued by the DITC Portal</td>
</tr>
<tr>
<td>C5</td>
<td>Message type indicator*</td>
<td>MessageTypeIndic p.234</td>
<td>Value must be CRS701 or CRS702</td>
</tr>
<tr>
<td>C6</td>
<td>Reporting period end date* (YYYY)</td>
<td>ReportingPeriod p.235</td>
<td>Format = YYYY-MM-DD</td>
</tr>
<tr>
<td>C7</td>
<td>Unique message identifier* (8 or more characters)</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>C10</td>
<td>Name* (Reporting FI Name)</td>
<td>Name p.235</td>
<td>Ensure an exact match to the DITC Portal</td>
</tr>
<tr>
<td>C11</td>
<td>Receiving Country*</td>
<td>ReceivingCountry p.233</td>
<td>Only select Cayman Islands if reporting an undocumented account</td>
</tr>
<tr>
<td>C12</td>
<td>Identification number (Autogenerated from C2)</td>
<td>IN p.243</td>
<td>This should be the FI Number</td>
</tr>
<tr>
<td>C13</td>
<td>Reporting FI tax residence (Autogenerated from C2)</td>
<td>IN issued by p.243</td>
<td>Must be KY</td>
</tr>
<tr>
<td>C14</td>
<td>Type (Legal Address Type)</td>
<td>AddressType legalAddressType p.240</td>
<td></td>
</tr>
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<td>C15</td>
<td>Country*</td>
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<tr>
<td>C16</td>
<td>Country subentity (state or Territory)</td>
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</tr>
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<td>C17</td>
<td>Street</td>
<td>Street p.240</td>
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<tr>
<td>C18</td>
<td>Building identifier</td>
<td>BuildingIdentifier p.240</td>
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<td>C19</td>
<td>Suite identifier</td>
<td>SuiteIdentifier p.240</td>
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<tr>
<td>C20</td>
<td>Floor identifier</td>
<td>FloorIdentifier p.240</td>
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<tr>
<td>C21</td>
<td>Post office box</td>
<td>POB p.241</td>
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<tr>
<td>C22</td>
<td>Post code</td>
<td>PostCode p.241</td>
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<tr>
<td>C23</td>
<td>City*</td>
<td>City p.241</td>
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<tr>
<td>C24</td>
<td>Document type*</td>
<td>DocTypeIndic p.253</td>
<td>The DITC Portal only permits the following values: - OECD1 - New Data - OECD2 - Corrected Data - OECD3 - Deletion of Data - OECD0 - Resent Data</td>
</tr>
<tr>
<td>C25</td>
<td>Unique document identifier* (up to 10 Characters)</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>C27</td>
<td>Corrected document reference identifier</td>
<td>CorrDocRefID p.254</td>
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</tr>
<tr>
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<td>Suite identifier</td>
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</tr>
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</tr>
<tr>
<td>V2</td>
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<td>DistrictName p.240</td>
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<td>POB p.241</td>
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<tr>
<td>Y2</td>
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### Individual Account Report

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<th>CRS XML Schema Element Name/Page #</th>
<th>DITC Portal Specific Validations</th>
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<tr>
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</tr>
<tr>
<td>AC2</td>
<td>Dividend</td>
<td>PaymentAmnt</td>
<td>p.252</td>
</tr>
<tr>
<td>AD2</td>
<td>Currency</td>
<td>PaymentAmnt currCode</td>
<td>p.252</td>
</tr>
<tr>
<td>AE2</td>
<td>Interest</td>
<td>PaymentAmnt</td>
<td>p.252</td>
</tr>
<tr>
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<td>Currency</td>
<td>PaymentAmnt currCode</td>
<td>p.252</td>
</tr>
<tr>
<td>AG2</td>
<td>Gross proceeds</td>
<td>PaymentAmnt</td>
<td>p.252</td>
</tr>
<tr>
<td>AH2</td>
<td>Currency</td>
<td>PaymentAmnt currCode</td>
<td>p.252</td>
</tr>
<tr>
<td>AI2</td>
<td>Other payment</td>
<td>PaymentAmnt</td>
<td>p.252</td>
</tr>
<tr>
<td>AJ2</td>
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</tr>
<tr>
<td>AK2</td>
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<td>DocTypeIndic</td>
<td>p.253</td>
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<td>p.254</td>
</tr>
</tbody>
</table>

|                     |                         |                                   |                                  |
|                     |                         |                                   |                                  |

**The DITC Portal only permits the following values:**
- OECD1 - New Data
- OECD2 - Corrected Data
- OECD3 - Deletion of Data

### Organisation Account Report

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<tr>
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<th>CRS XML Schema Element Name/Page #</th>
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<tr>
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</tr>
<tr>
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<td>Account holder type*</td>
<td>AcctHolderType</td>
<td>p.247</td>
</tr>
<tr>
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<td>Name type</td>
<td>NamePerson_Type</td>
<td>p.244</td>
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|                     |                         |                                   |                                  |
|                     |                         |                                   |                                  |

**Value must be either "true" or "false"**
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<th>DITC Portal Specific Validations</th>
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</tr>
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</tr>
<tr>
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<tr>
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<tr>
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<td>Street</td>
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<td>PaymentAmnt p.252</td>
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<tr>
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<td>AW3</td>
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<td>Currency</td>
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<td>BB3</td>
<td>Currency</td>
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| BC3                    | Document type*                | DocTypeIndic p.253                | The DITC Portal only permits the following values:  
|                         |                               |                                  | - OECD1 - New Data  
|                         |                               |                                  | - OECD2 - Corrected Data  
|                         |                               |                                  | - OECD3 - Deletion of Data  
| BD3                    | Unique Identifier* (up to 10 Characters) | N/A                           | N/A                             |
| BF3                    | Corrected document reference  | CorrDocRefID p.254                | Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal |
CRS Filing Declaration

Reporting page > Framework = CRS > Reporting Type = CRS Filing Declaration > Create

Every CRFI and every Trustee Documented Trust, MUST submit a CRS Filing Declaration in order to complete its CRS reporting obligations in respect of the relevant calendar year. This is the final step which the CRFI must take after submitting all other necessary CRS Receiving Country Returns by XML Upload for that calendar year.

The CRS Filing Declaration generated displays the number of Reportable Accounts the CFI has reported on for each Reportable Jurisdiction. Reportable Accounts in the case of the Cayman Islands refers to Undocumented Accounts.

- Select the Reporting Year from the drop down menu.
- Click Download and view the list of FIs in Excel.
- To generate the Filing Declaration for all FIs: save as a CSV file to your computer with all of the FIs listed.
- To generate the Filing Declaration for some FIs: delete the relevant FIs and save as a CSV file to your computer with only the FIs listed that you would like to generate the report.

- Click Choose File and select the CSV file you have saved on your computer and click Upload.
- The list of FIs will appear on the screen - review this list:
  - If incorrect, use the trashcan function to remove FIs.
- When correct, click Generate Report to review the list of reportable accounts submitted.

Save allows you to return to the Declaration at a later date. Note that until it is submitted CRS reporting obligations are not considered at complete.

Download the report in a CSV format to review the reporting submitted for each FI. Note; you cannot download this once the Declaration is submitted.

- Submits the CRS Filing Declaration and confirms CRS reporting is complete for the FIs listed.

- Download and save the report then carefully review the list of reportable accounts submitted:
  - If incorrect; use the trashcan function to remove FIs from the list (see above) then click Generate Report again to update the list of reportable accounts submitted - once correct click Save (to return later) or Submit.
  - If reporting is missing, return to the Reporting page to submit this and recreate the CRS Filing Declaration once complete. Note; it is the FIs responsibility to ensure that the reporting obligations (including any remediation of errors) is complete for each reporting period.
  - If correct; read and agree to the declaration and either click Save (to return later) or Submit.

Receiving countries

Number of FIs included within the report

Number of accounts submitted per receiving country
CRS Compliance Form (smart form)

**Reporting page > Framework = CRS > Reporting Type = CRS Compliance Form (smart form) > Create**

This form can be submitted by a Principal Point of Contact and Secondary User. It must be completed annually by all Reporting Financial Institutions ("RFIs") and Trustee Documented Trusts. The form should be completed as at the end of the relevant reporting period and is required to be filed each year for the same period as the CRS return. It is expected that the bulk upload version of this form (CSV format) will be available early 2020.

For an overview of all sections and data points refer to the [CRS Guidelines](#).

### Section 1: Financial Institution Information

- Select the FI Name from the drop down menu and click Validation Information.
  - The Portal will populate the FI Number.

- Select the Reporting Period.

- Select whether the reporting FI (or in the case of a TDT the trustee) is licenced with CIMA.
  - Where Yes, insert the CIMA Number
    - Note; section 3 does not apply when a valid CIMA number is provided.

  - Where not licenced with CIMA, select from the options provided.
    - Certain FIs are not required to be licensed or registered with CIMA. The list of options provided as a response are taken from the list of non-fund arrangements outlined in the Private Funds Law.
    - When reporting a trust select Other and write “Trust”.

---

[CRS Compliance Form (smart form)](/#)
Section 2: Financial Account Data

FI’s should complete this section using the same rules as are outlined in the CRS Regulations, for example, joint accounts should be counted as two separate accounts.

- Select the currency.
- Confirm the total value of the FI’s Financial Accounts.
- Select whether the FI has non-reportable accounts.
  - If Yes, confirm the reason why from the selection provided.
    - The terms used in this question are those as defined in Section VIII Part D of the CRS Regulations.
  - Provide further classification details of the financial account(s) where the account holder and all controlling persons are not reportable jurisdiction persons.
  - If No, or existence is unknown move on to the next section.

Section 3: AML/KYC and Accounting

If a CIMA number was provided this section will be hidden on the smartform.

- Confirm if the FI has audited financial statements.
  - If No, confirm which entity carries out the AML/KYC obligations.
  - If Other, provide the location of the entity/service provider.
    - Location provided should reflect the location of where the work is actually performed.
- Then confirm if the AML/KYC obligations were performed in accordance with Cayman Islands law.
Section 4: CRS Process

- Select which entity reviews the account holder information and drafts the reportable accounts list.
- If Other, provide the name of the entity and the location.
  - Location provided should reflect the location of where the work is actually performed.
- Confirm whether the FI has established and maintained written policies and procedures which comply with the FI's obligations under the Cayman Islands CRS Regulations.
- Read and agree to the Declaration and either click Save (to return later) or Submit the CRS Compliance form to the DITC.
- For an overview of all sections and data points refer to the CRS Guidelines.
FATCA XML Generator Tool

FATCA Returns must be submitted to the Portal in XML format. The FATCA XML Generator Tool allows Users with 50 accounts or less to input information into an Excel spreadsheet which will then convert the data into an XML file.

Downloading the XML Generator Tool:
- The Tool is downloaded from the FATCA XML Upload Page on the Portal. Always refer to our published version to ensure you have the most recent document.
- This tool is not compatible for MAC users.
- Macros must be enabled for the tool to function correctly.
- Read this guide in conjunction with the IRS issued FATCA XML Schema and the FATCA legislation and resources issued by the DITC.

Completing the XML Generator Tool:
- Save the XML Generator Tool to your computer to prevent losing your work.
- Ensure all of the required information is included within the three tabs (where needed)
- Reporting information
- Individual account
- Organisation accounts
- The XML is generated when you click Generate Return on the fifth tab
- Save the XML to your computer, submit this via the Portal. See FATCA Return Upload Page for assistance.
FATCA XML Return Upload

Reporting page > Framework = FATCA > Reporting Type = XML Return Upload > Create

FATCA Returns can only be submitted to the DITC in an XML file format. Both a PPoC and a Secondary User can upload a FATCA XML Return.

An XML file can include one or more FIs.

If you would like to use our XML Generator Tool (for a maximum of 50 accounts), to help create an XML file you can download the Excel template from the Portal. Macros must be enabled for the Tool to function correctly. Click here to view a more in-depth explanation of how to use this tool.

To submit a FATCA Return:

Step 1:
Select the Reporting Year.

Step 2:
Upload the XML file and click Validate Information. Max file size 150mb.
The system will validate that you have permission to submit returns for the FI(s) included within the XML file.

Step 3:
Once validated click Submit Now.

- The Portal will then validate the data you have included within the return. This may take a few minutes but can be longer depending on the file size and the volume of traffic on the Portal.

- If the return is free from validation errors it will be displayed with the status of Submitted.

- If the return includes invalid data you will see Submission failed.
  - Refer to Correcting a FATCA validation error for assistance.
Correcting a FATCA Validation Error

Reporting page > Click Reporting Type

A FATCA XML Return must always comply with the DITC Portal’s validation rules. Understanding the rules will help avoid errors when submitting a FATCA XML Return to the DITC Portal. It is recommended you review these FATCA business rules before preparing and submitting your FATCA XML Returns.

If your return is in a status of Submission failed:

- You can either correct the XML and re-upload or delete the attempted submission by returning to the reporting screen and using the trashcan icon.
  - To correct: Click the Reporting Type of the failed return.
  - The error message will be displayed on screen and will explain what needs to be corrected.
  - Click on the red error icon to review the error.

If your return is in a status of submitted, but you need to edit/delete:

- Click the Reporting Type of the return you would like to edit from the Reporting page.
  - Click the Delete/Edit button.
    - This may take a few moments, but the system will revert the return from Submitted to a status of Incomplete.
    - You can now either upload a different XML, or delete the return from the Reporting page.
    
    Note; this function is only available up to the reporting deadline of any given year.
## FATCA Validation Rules

<table>
<thead>
<tr>
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<th>XML Generator Cell Name</th>
<th>FATCA XML Schema Element Name/Page #</th>
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<td>Message reference (Autogenerated from C7)</td>
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<td>Ensure an exact match to the DITC Portal.</td>
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<td>Tax identification number TIN (GIN)</td>
<td>TIN p.30</td>
<td>The GIN or TIN of the reporting financial institution. Where reporting a TDT use the GIN of the Sponsoring Entity.</td>
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<tr>
<td>C14</td>
<td>FI number (Issued by the DITC Portal)</td>
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<td>C57</td>
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<td>AccountNumber</td>
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<tr>
<td>B3</td>
<td>Account number type</td>
<td>AccountNumber/Type</td>
<td>p.48</td>
</tr>
<tr>
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</tr>
<tr>
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<td>Title</td>
<td>p.32</td>
</tr>
<tr>
<td>F3</td>
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<td>FirstName</td>
<td>p.32</td>
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The DITC Portal only permits the following values:
- FATCA607
- FATCA609

Recommended format = ReportingFIGIIN.UniqueNumbersLetters

Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal

The DITC Portal only permits the following values:
- true
- false
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<th>FATCA XML Schema Element Name/Page #</th>
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</tr>
<tr>
<td>H3</td>
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<td>LastName p.33</td>
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<tr>
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<td>Generation identifier</td>
<td>GenerationIdentifier p.32</td>
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</tr>
<tr>
<td>J3</td>
<td>Suffix</td>
<td>Suffix p.32</td>
<td></td>
</tr>
<tr>
<td>K3</td>
<td>General suffix</td>
<td>GeneralSuffix p.32</td>
<td></td>
</tr>
</tbody>
</table>
| M3                     | Tax identification number | TIN p.30 | Valid TIN formats:
|                         |                         | See IRS Reporting FAQ #6 re: TIN Codes | - 9 consecutive digits without hyphens or other separators (XXXXXXXXXX)
|                         |                         |                                   | - 9 digits with two hyphens (XXX-XX-XXXX)
|                         |                         |                                   | - 9 digits with a hyphen entered after the second digit (XX-XXXXXXXX)
<p>| O3                     | Type                    | AddressType p.26                    |                                 |
| P3                     | Country*                | CountryCode p.27                    |                                 |
| Q3                     | Country Subentity       | CountrySubentity p.28               |                                 |
| R3                     | Street                  | Street p.28                         |                                 |
| S3                     | Building identifier     | BuildingIdentifier p.28             |                                 |
| T3                     | Suite identifier        | SuiteIdentifier p.28                |                                 |
| U3                     | Floor identifier        | FloorIdentifier p.28                |                                 |
| V3                     | District name           | DistrictName p.28                   |                                 |
| W3                     | Post office box         | POB p.28                           |                                 |
| X3                     | Post code               | Post code p.28                      |                                 |
| Y3                     | City*                   | City p.28                           |                                 |
| Z3                     | Birth Date              | BirthDate p.34                      |                                 |
| AA3                    | City*                   | City p.34                           |                                 |
| AB3                    | City Subentity          | CountrySubentity p.34               |                                 |
| AC3                    | Country                 | CountryCode p.34                    |                                 |
| AD3                    | Former country name     | FormerCountryName p.34              |                                 |
| AE3                    | Account balance*        | Account balance p.53                |                                 |
| AF3                    | Currency*               | AccountBalance/currCode p.53        |                                 |</p>
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<th>XML Generator Cell Ref</th>
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<th>FATCA XML Schema Element Name/Page #</th>
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</tr>
<tr>
<td>AH3</td>
<td>Currency</td>
<td>PaymentAmt/currCode p.55</td>
<td></td>
</tr>
<tr>
<td>AG3</td>
<td>Interest</td>
<td>PaymentAmt p.55</td>
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</tr>
<tr>
<td>AJ3</td>
<td>Currency</td>
<td>PaymentAmt/currCode p.55</td>
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</tr>
<tr>
<td>AK3</td>
<td>Gross proceeds</td>
<td>PaymentAmt p.55</td>
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</tr>
<tr>
<td>AL3</td>
<td>Currency</td>
<td>PaymentAmt/currCode p.55</td>
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<tr>
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<td>PaymentAmt p.55</td>
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<tr>
<td>AN3</td>
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<td>Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal.</td>
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<td>Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal.</td>
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**Organisation Account Report**

<p>| A4                     | Account number*                                | AccountNumber p.48                    |                                  |
| B4                     | Account number type                            | AccountNumber/Type p.48               |                                  |
| C4                     | Closed account                                 | AccountClosed p.49                    | The DITC Portal only permits the following values: true, false. |
| D4                     | Account holder type*                           | AcctHolderType p.51                   | The DITC Portal only permits the following values: FATCA102, FATCA104. |
| F4                     | Name*                                           | Name p.37                            | Insert the legal name of the entity or organisation account holder. |
| H4                     | Tax identification number                      | TIN p.36                             | Valid TIN formats: 9 consecutive digits without hyphens or other separators (XXXXXXXXXXX), 9 digits with two hyphens (XX-XXXXXXX), 9 digits with a hyphen entered after the second digit (XX-XXXXXXX). |
| J4                     | Type                                            | AddressType p.26                     |                                  |
| K4                     | Country*                                       | CountryCode p.27                     |                                  |
| LM                     | Country Subentity                               | CountrySubentity p.28                 |                                  |
| M4                     | Street                                         | Street p.28                          |                                  |
| N4                     | Building identifier                            | BuildingIdentifier p.28              |                                  |
| O4                     | Suite identifier                               | SuiteIdentifier p.28                 |                                  |</p>
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<td>Enter the value of the MessageRefId in the file that contained a record to be voided, amended or corrected.</td>
</tr>
</tbody>
</table>
**Downloading/Saving a CSV file**

Some functions within the Portal require you to first download a CSV file, then upload this back to the Portal as CSV file once any required changes have been made. These are the steps to complete this:

**Step 1:**
Click Download.

**Step 2:**
Save the file to your computer in a CSV format “CSV (Comma delimited)”.

**Step 3:**
Click Yes to this message whenever seen.

**Step 4:**
Make the required changes to the file.
Save and close the file.

**Step 5:**
Click Browse and select the correct file.

**Step 7:**
Click Upload to upload the file to the Portal.
ECONOMIC SUBSTANCE

In This Section

Reporting tools
- Outsource Service Provider (OSP) Registration & Account Activation
- Economic Substance Return (ES Return)
- OSP Verification Process
- Entity Tax Resident in another Jurisdiction Form (“TRO Form”)
- Retrieving an Incomplete/Saved ES Return or TRO Form
- Viewing/retrieving a submitted ES Return or TRO Form
- Submission Statuses (Economic Substance)
- Saving as a PDF after Submission (ES Return only)

Managing Users
- Assigning Secondary Users (Economic Substance)
- Removing Secondary Users (Economic Substance)

DITC Issued Resources
- DITC ES Legislation & Resources
Outsource Service Provider (OSP) Registration & Account Activation

**NOTE - Domestic outsourcing is permitted under the ES Act.** To enable any claims of outsourcing by a relevant entity on its ES Return to be verified, the DITC will require confirmation from the OSP. Therefore, service providers which provide outsource services to a relevant entity carrying on a relevant activity should consider registering as an OSP. This is not a mandatory registration.

To register with the TIA as an OSP, the OSP is required to submit a registration form via the DITC Portal.

This is a one-off process (and so is not required to be completed annually) and will create an OSP user account on the DITC Portal. This account will enable OSPs to verify claims of outsourcing being made by entities to which they provide outsource services.

The OSP user account must be activated as part of the registration process.

OSPs are required to be based in the Cayman Islands.

Agents providing registered office services only to entities (including those conducting Holding Company Business) are not required to register as OSPs.

The OSP is required to be successfully registered and activated in order to be listed in the drop down available in the Outsourcing section of the ES Return (and be selectable by the entities they provide outsource services to).

For guidance on how an OSP can verify (or deny) a claim of outsourcing made by an entity, please refer to the section headed “OSP Verification Process”.

---
Completing the OSP Registration Form

Step 1:
Click “OSP Registration” on the Portal homepage to initiate the registration process.
Step 2:

Insert the email address that you would like the PIN sent to and check the reCAPTCHA box (and complete if prompted). Click “Send me a PIN”. A PIN will be sent to the specified email address from no-reply@ditc.ky. The PIN is valid for 1 hour.

Note; if you have not received the email:

1. Check your spam folder. If it has been moved there, add no-reply@ditc.ky to your safe senders list.
2. Contact the DITC Economic Substance Team at CaymanESportal@gov.ky

Step 3:

Insert the PIN sent via email. Click “Verify my email” to be taken to the registration form.
Step 4:

Complete the registration form (shown beside). Fields which are mandatory are marked with a red asterisk (*).

- Where the OSP is registered with the General Registry (GR), the legal name of the OSP (as per the Certificate of Incorporation or equivalent) should be inserted here. Otherwise the usual name of the OSP should be inserted.

  Note: This is the name that will appear in the drop down list of OSPs available for selection on the ES Return.

- Where the OSP is registered with the General Registry, the type of GR registration held should be selected here. The GR registration number should be inserted here.
Where the OSP holds a licence or registration (other than a GR registration), the type of licence or registration is required to be selected here. If the type of licence or registration held is not specified in the menu then select “Other”. Details of the other type of licence or registration held should be provided in the field that then appears.

Note; the DITC will check the credentials of all OSPs that have registered to use the Portal to ensure that these are satisfactory. If they are found not to be satisfactory then the registrant will be informed accordingly (and their OSP user account deactivated).

Insert details of the contact person of the OSP here. The email address provided here will be linked to the OSP user account (and will be the “User Name” for the account).

Note; if an email address is already registered with the DITC Portal, it CANNOT be used again for the purposes of registration as an OSP. A different email address for the OSP would require to be used in that case. An attempt to use an email address which is already registered with the DITC Portal will result in this error message being displayed:

This email address is already registered with the Authority. Please note the system will not allow an email address which is already registered on the DITC Portal to be used for the OSP Form, please use a different email address to complete this registration.

If any change of email address is required (after registration) then contact the DITC Economic Substance Team at CaymanESPortal@gov.ky
**Step 5:**

Once the registration form has been completed click “Submit”.

**Step 6:**

This message will then be displayed and an email containing an activation link will be sent to the contact person nominated by the OSP (who should then follow the instructions detailed below in order to activate the OSP user account):

![Image of the registration confirmation message](image-url)
Activating the Account

Step 1:
Insert the email address that you provided in the registration form/used to register (see above) and check the reCAPTCHA box (and complete if prompted). Click “Send me a PIN”. A PIN will be sent to the specified email address from no-reply@ditc.ky The PIN is valid for 1 hour.

Step 2:
Insert a password for use with the OSP user account in accordance with the specified criteria. This email address will be the “User Name” for the account.

Note; forgotten passwords can be reset in accordance with the instructions detailed here.

Step 3:
Click “Activate”.
Step 4:

Select a security question from the list and provide a secret answer. Ensure the answer given is memorable as you may be asked to provide this information when using the Portal. Click “Submit”.

This page will be displayed:
Step 5:

Log out of OSP user account by clicking “logout”. This completes the activation process.

Once the OSP user account has been activated it will be possible for the nominated contact person of the OSP to log back into this via the DITC Portal using the login credentials at any time. Please see the section headed “OSP Verification Process” for details on how the OSP verifies (or denies) a claim of outsourcing made by a relevant entity on its ES Return.
**Economic Substance Return (ES Return)**

*Reporting page > Framework = Economic Substance > Reporting Type = Economic Substance Return > Create*

The ES Return can be submitted by a Responsible Person or Secondary User (assigned for ES reporting purposes).

The ES Return must be completed annually by a relevant entity conducting a relevant activity.

The ES Return must be submitted within twelve months after the last day of the end of each financial year ("Period") commencing on or after 1 January 2019. There is no bulk upload option currently available.

- **Starting an ES Return and General Information about completing and submitting the ES Return**

  - To start an ES Return navigate to the “Reporting” tab and then select “Economic Substance” from the “Framework” drop down and “Economic Substance Return” from the “Reporting Type” drop down. Then press the “Create” button. This will generate a template ES Return.

  - In the template ES Return that has been generated select the “ESN Year” and “Entity Name” from the drop downs. Then press the “Validate Information” button to pre-populate the ES Return with Economic Substance Notification ("ESN") information for the ESN Year and entity being reported on. Please note you can only file an ES Return where an Economic Substance Notification ("ESN") has been filed via CAP for that Period.

**Notes;**

1. The ES Return is based on the financial year of the entity and not the calendar year. The year selected in “ESN Year” should be the year in which the financial year to be reported on by the entity commenced. Please refer to ESN Practice Point 21 of the Practice Points document for more information on ESN Years. The ES Return cannot be generated unless an ESN for the corresponding ESN Year has already been submitted.

2. The “Validate Information” button must be selected in order for the “Save” and “Submit” buttons to then be visible.

- If the entity is a Segregated Portfolio Company (SPC) please refer to the section headed “ES Returns for Segregated Portfolio Companies (SPCs)” before proceeding.
Details of any foreign branch for which a TRO Form also requires to be submitted should be completed here.

“Period End Date” refers to the end of the financial year being reported on.

“Period Start Date” refers to the start of the financial year being reported on. When you click on the calendar icon, the year “2019” will appear (and become selectable) after “2020” is clicked on.

Examples: An entity reporting on a financial year commencing on 1 June 2019 and ending on 31 May 2020 should specify 31 May 2020 as the “Period End Date” and 1 June 2019 as the “Period Start Date”. That would correspond to ESN Year 2019 for that entity. Whereas an entity that existed prior to 1 January 2019 (when the ES Act came into force) reporting on a financial year commencing on 1 January 2019 and ending on 31 December 2019 should specify 31 December 2019 as the “Period End Date” and 1 July 2019 as the “Period Start Date” (due to the fact that a 6 month transition period applied to entities that existed when the ES Act came into force). That would correspond to ESN Year 2019 for that entity. All income and expenditure being reported on in the ES Return would relate to the period being covered.

The “Type Income: Relevant Activity” field will pre-populate with the Relevant Activity completed on the ESN (or one of the Relevant Activities conducted if more than one was conducted in the ESN Year being reported on). The ES Return is a smart form and therefore, the questions will appear based on the answer to the previous question (e.g. Holding Company Business, reduced ES test questions apply).

Information Bubbles are included throughout the ES Return to assist user. The instructions contained in these should be followed.
- Fields pre-populated with General Registry (GR) data will reflect the current data held on record by GR. Please note that it can take up to 24 hrs for changes in such data to be reflected in the ES Return.

- If the DITC Portal does not recognise any FI Number, IRS GIIN and/or CIMA information inputted into the corresponding ESN then this message will be displayed (near the top of the ES Return). This will result in such information not pre-populating in the ES Return and requiring to manually be inputted into the ES Return.

- Where FI Number, IRS GIIN and/or CIMA information is required, the exact information should be inputted into the corresponding fields of the ES Return to avoid validation errors. Correct FI Number, IRS GIIN and/or CIMA information can be inputted using these fields. The IRS GIIN and CIMA information can be verified on the respective websites of the IRS and CIMA. Where an entity does not have an FI Number, IRS GIIN and/or CIMA registration ‘None’ can be entered into the relevant fields of the ES Return.
Details of any Immediate Parent(s) can be added using the “Add” button.

Details of the Ultimate Beneficial Owner (UBO) can be added using the “Add” button.

Note: It is mandatory for UBO information to be provided where High Risk Intellectual Property (HRIP) Business has been conducted. If no UBO information is provided in such a case (and the “Unknown” box has been checked) then an explanation should be provided in the “Other” section of the ES Return.
All CIGA that were carried on in the Islands should be selected in accordance with these instructions.

The elements listed in the definition of CIGA in relation to each relevant activity are neither exhaustive nor mandatory. “Other” CIGA can be added as appropriate by selecting this field. Details of the “Other” CIGA should then be completed in this field. A new “Other” box should be completed for each distinct CIGA. The DITC advises that CIGA carried on by an OSP is included in a separate “Other” box, this will assist with selecting the appropriate CIGA in the Outsourcing section below.

If any registered OSP(s) provided outsource services to the entity in the ESN Year being reported on then this question should be answered ‘Yes’. Details of each OSP providing such services should then added using the “Add” button.
An OSP will only be selectable from the drop down if it has registered in accordance with the section headed “Outsource Service Provider (OSP) Registration & Account Activation”. Details of outsourcing should then be detailed in this screen (on a per OSP basis).

In the case of Holding Company Business “dividend income” encompasses any income payments made to a pure equity holding company in respect of equity participations and includes distributions made by non-corporate entities that are equivalent to dividends.
Financial statements/books of account require to be uploaded here (even if there is no relevant income to report on).

Any important information not already included in the ES Return that you wish to be taken into consideration should be included here.

The ES Return can be saved using the “Save” button or submitted using the “Submit” button.

Notes:

1. The ES Return captures data required in terms of the NTJ schema. It also captures certain additional data required by TIA to enable it to conduct assessments on whether the ES Test has been satisfied.
2. Where any address requires to be inputted into the ES Return the “Address Free” options allows input of address information in free text. However it should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.
3. Please ensure all work on the ES Return is saved as the smart form will time out after four hours. It is recommended that work be regularly saved to avoid loss of data.
4. The file size limit per upload field is 5MB.
• **ES Return for a Relevant Entity which conducted more than one Relevant Activity in a Period**

A separate ES Return is required for each relevant activity conducted by a relevant entity in the Period being reported on.

- In the “Type Income: Relevant Activity” field of the ES Return, only one of the relevant activities detailed in the corresponding ESN will be displayed. An ES Return can be submitted for this relevant activity using the template generated.

- To generate a separate ES Return for the other relevant activity(ies) detailed in the corresponding ESN, a fresh ES Return should be generated in accordance with the guidance contained in the section headed “Economic Substance Return (ES Return)” with the next relevant activity being reported on being able to be selected from of the drop down in the “Type Income: Relevant Activity” field.
- **ES Returns for Segregated Portfolio Companies (SPCs)**

A separate ES Return is required for each relevant activity conducted by an SPC (which is a relevant entity) through any of its Segregated Portfolio (SPs) in a Period.

Examples: If an SPC has two SPs and the same relevant activity was conducted through each of these in a Period then two ES Returns would require to be submitted (one per SP) for that Period. Similarly, if an SPC has one SP and three different relevant activities were conducted through it in a Period then three ES Returns would require to be submitted (one per relevant activity) for that Period.

If no relevant activities were conducted by an SPC through a particular SP in a Period then no ES Return would require to be submitted in respect of that SP for that Period.

- To generate an ES Return for a specific SP, this question should be answered ‘Yes’ (after the “ESN Year” and “Entity Name” has been selected and the “Validate Information” has been pressed).

- The name of the SP being reported on should then be completed in this field.

- The rest of the ES Return should then be completed in accordance with the guidance contained in the section headed “Economic Substance Return (ES Return)”, with the relevant activity being reported on (in respect of the SP) being able to be selected from of the drop down in the “Type Income: Relevant Activity” field.

- The process should be repeated for each ES Return that requires to be submitted by the SPC.
OSP Verification Process

If a relevant entity claims in its ES Return that an OSP provided outsource services to it then the relevant OSP will be notified of the claim by e-mail. The OSP should then log into their OSP account on the DITC Portal to verify the claim. Verifications require to be made by the OSP within 30 days of the notification. The OSP should, in any event, regularly log into their OSP account on the DITC Portal to ascertain whether any claims are pending verification by them.

To verify a claim made as an OSP:-

- Log into your OSP account on the DITC Portal.
- Select the applicable ESN Year and press the “Load Data” button. Claims that require verification for that ESN Year will be displayed under the “New Entities Assigned” section.
- View the claim by checking the “Choose” box beside the entity name displayed in the list and then press the “retrieve arrow: for the claim.
- You will then receive this message. Press the “OK” button.
Followed by this message. Press the “Close” button.

When the claim is available for viewing the “retrieve arrow” that was pressed will turn into an information icon (please note this process can take up to 10 minutes). Press on this icon to view the claim (which will include details of the CIGA that was carried on by the OSP, the hours spent on the CIGA by the OSP and the amount of expenditure paid to the OSP in respect of the CIGA). This screen that appears can be closed using the “Close” button.

If you agree with the claim check the “Choose” box for the claim and then press the “Confirm” button. This warning message will be displayed. Read it carefully before proceeding by pressing either the “Confirm” or “Close” buttons. A confirmed claim will be moved to the “Confirmed Entities” section.
If you disagree with the claim check the “Choose” box for the claim and then press the “Deny” button. This warning message will be displayed. Read it carefully before proceeding by pressing either the “Deny” or “Close” buttons. A denied claim will be moved to the “Denied Entities” section.

Note; If a claim is denied the entity will be notified accordingly. The entity may then decide to amend its ES Return. In which case a new claim may be made by the entity. You will be notified of any new claim made by the entity by e-mail. You should then view the new claim and confirm or deny it as appropriate (as outlined above).

Note; Claims which have not been verified by the OSP within 30 days of notification will automatically disappear from the OSP Dashboard and will not be taken into consideration by the TIA i.e. the claim will be assumed to be denied.
Entity Tax Resident in another Jurisdiction Form (TRO Form)

Reporting page > Framework = Economic Substance > Reporting Type = Entity tax resident in another jurisdiction > Create

The TRO Form can be submitted by a Responsible Person or Secondary User (assigned for ES purposes).

The TRO Form must be completed by an entity which conducts a relevant activity and is claiming to be tax resident outside the Islands.

The TRO Form must be submitted within twelve months after the last day of the end of each financial year (“Period”) commencing on or after 1 January 2019. There is no bulk upload option currently available.

- **Starting a TRO Form and General Information about completing and submitting the TRO Form**

  - To start a TRO Form navigate to the “Reporting” tab and then select “Economic Substance” from the “Framework” drop down and “Entity tax resident in another jurisdiction” from the “Reporting Type” drop down. Then press the “Create” button. This will generate a template TRO Form.

  - In the template TRO Form that has been generated, select the “ESN Year” and “Entity Name” from the drop downs. Then press the “Validate Information” button to pre-populate the TRO Form with Economic Substance Notification (“ESN”) information for the ESN Year and entity being reported on.

  Note; The TRO Form is based on the financial year of the entity and not the calendar year. The year selected in “ESN Year” should be the year in which the financial year to be reported on by the entity commenced. Please refer to ESN Practice Point 21 of the Practice Points document for more information on ESN Years. The TRO Form cannot be generated unless an ESN for the corresponding ESN Year has already been submitted.

  - The TRO Form functions in a similar way to the ES Return with many of the same fields being present. Please therefore refer to the section headed “Economic Substance Return (ES Return)” for guidance on how to complete certain of the identical fields in the TRO Form.
Evidence of tax residency in the jurisdiction of tax residence specified earlier in the TRO Form requires to be uploaded here. Guidance on the type of evidence that should be uploaded is contained in the Guidance Notes.

Any important information not already included in the TRO Form that you wish to be taken into consideration should be included here.

The TRO Form can be saved using the “Save” button or submitted using the “Submit” button.

Note:

1. Please ensure all work on the TRO Form is saved as the smart form will time out after four hours. It is recommended that work be regularly saved to avoid loss of data.
2. Where any address requires to be inputted into the TRO Form the “Address Free” options allows input of address information in free text. However it should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.
3. TRO Forms being submitted for subsequent ESN Years will be subject to simplified submission procedures (where there have been no changes to previously submitted information).
4. The file size limit per upload field is 5MB.
• TRO Forms for Foreign Branches
If an entity has a foreign branch that is tax resident in another jurisdiction then a TRO Form should be submitted for that foreign branch (if the entity wishes to avail of tax residency in another jurisdiction exception in respect of the foreign branch).

If all the entity’s relevant income is generated through that foreign branch then only a TRO Form requires to be submitted by the entity.

If an entity has more than one foreign branch that is tax resident in another jurisdiction then one TRO Form per foreign branch should be submitted by the entity.

Where an entity is conducting a relevant activity and is also conducting a relevant activity through a foreign branch and only that foreign branch is tax resident in another jurisdiction then both an ES Return and a TRO Form should be submitted (with the TRO Form being required for the foreign branch and an ES Return being required for each relevant activity otherwise conducted).

Special rules apply to SPCs. Therefore where an entity that is tax resident in another jurisdiction is an SPC please also refer to the section headed “TRO Forms for SPCs” below.

• TRO Forms for SPCs
A separate TRO Form is required for each SP that is tax resident in another jurisdiction and through which one or more relevant activities have been conducted.

Examples; If an SPC has one SP that is tax resident in another jurisdiction and two relevant activities have been conducted through that SP in a Period then one TRO Form (for the SP) would require to be submitted for that Period. Similarly, if an SPC has two SPs that are both tax resident in another jurisdiction and three relevant activities have been conducted through each of those SPs in a Period then two TRO Forms (one per SP) would require to be submitted for that Period. Whereas, if an SPC has one SP and a foreign branch is being operated through that SP and only the foreign branch is tax resident in another jurisdiction then a TRO Form (for the relevant activities that have been conducted through the foreign branch in the Period) would require to be submitted (in addition to an ES Return for each relevant activity otherwise conducted through the SP in that Period).
Retrieving an incomplete/saved ES Return or TRO Form

To retrieve an incomplete/saved ES Return or TRO Form press the “retrieve arrow” to the right hand side of the specific incomplete/saved form you wish to continue working on.

- Once the “retrieve arrow” is pressed you will receive this message. Press the “OK” button to proceed.

- You will then receive this message. Press the “Close” button
Once the “retrieve arrow” beside the form is no longer visible the form is ready to start working on again (please note this process can take up to 10 minutes). Once the form is available, click on the form (here) to view it.

The form can be saved again using the “Save” button or submitted (once it is ready to submit) using the “Submit” button (at the end of the form).
Viewing/retrieving a submitted ES Return or TRO Form

○ To view/retrieve a submitted ES Return or TRO Form press the “retrieve arrow” to the right hand side of the specific submitted form you wish to view/retrieve.

○ Once the “retrieve arrow” is pressed you will receive this message. Press the “OK” button to proceed.

○ You will then receive this message. Press the “Close” button.
Once the “retrieve arrow” beside the form is no longer visible the form is ready to view (please note this process can take up to 10 minutes). Once the form is available, click on the entry (here) to view it.

If you wish to edit the form after viewing it press the “Edit” button.

After pressing the “Edit” button you will receive this message. Press the “Close” button.

The status of the submission will then change to “Incomplete” and it will be possible to work on the form again. The form can be saved again using the “Save” button or submitted (once it is complete and ready to submit) using the “Submit” button (both located at the end of the form).

Please note the retrieval process can take up to ten minutes.

Note; Submitted ES Returns and TRO Forms can only be retrieved if the applicable submission deadline has not already passed.

Note; Any documents that were previously uploaded will need to be uploaded again before submission.
Submission Statuses (Economic Substance)

- “Pending” means that the form has been submitted and is currently being processed by the system. It can take several minutes for the system to process submissions.
- “Submitted” means that the form has been submitted and has successfully processed by the system. Please note that the status of submissions can subsequently change (due to rejection).
- “Submission failed” means that the submission failed due to a rejection. Please refer to the “Actions required” section of the “Dashboard” page for details of the reason for the failure. An example of a rejection reason message is shown below.
- “Incomplete” means that an incomplete form has been saved or a submitted form has been retrieved. Either way the form has not been submitted.

Example: Of a rejection reason message under the “Actions required” section of the “Dashboard” tab detailing the reason for the rejection (which resulted in a submission failure of the particular ES Return).
Saving as a PDF after Submission (ES Return only)

- Once the ES Return has been submitted, press the “retrieve arrow” located to the right hand side of the “Submitted” banner.

- This message will be received. Press the “OK” button.

- This message will then be received. Press the “Close” button.

- Once the “retrieve arrow” for the submission is no longer visible, access the ES Return by clicking on the entry and locate the “Save as PDF” button at the end of the form. Click on this to save the form as a PDF.

Note: A similar feature will be added for TRO Forms in due course.
Assigning Secondary Users (Economic Substance)

Reporting page > Framework drop down = Economic Substance > Reporting Type drop down = Assign Secondary User > Create

This form allows a Responsible Person (RP) to assign a Secondary User to your assigned entities. Note that as RP you are responsible for the administration and monitoring of any Secondary Users assigned.

To assign the Secondary User to your assigned entities for the purposes of the Economic Substance framework, the instructions detailed in the section headed “Assign Secondary User” should be followed (save that all references to “PPoC” and “FIs” in that section should be read as references to the “Responsible Person” and “entities” respectively for the purposes of this process).
Removing Secondary Users (Economic Substance)

Reporting page > Framework drop down = Economic Substance > Reporting Type drop down = Remove Secondary User > Create

This form allows a Responsible Person (RP) to remove a Secondary User’s access to your assigned entities. Note that as RP you are responsible for the administration and monitoring of any Secondary Users assigned.

To remove the Secondary User’s access to your assigned entities for the purposes of the Economic Substance framework, the instructions detailed in the section headed “Remove Secondary User” should be followed (save that all references to “PPoC” and “FIs” in that section should be read as references to the “Responsible Person” and “entities” respectively for the purposes of this process).