



Deadline Extension: Principal Point of Contact (PPoC) information under the Amended Common Reporting Standard

Grand Cayman, 21 January 2026 – The Department for International Tax Cooperation (DITC) advises industry that the Tax Information Authority (the “Authority”) is extending the deadline for submission of certain information under the Amended Common Reporting Standard.

Who does this apply to?

This advisory applies to Cayman Financial Institutions (FIs) required to register and maintain information on the DITC Portal.

How to submit or update PPoC details

PPoC details must be submitted and kept current via the DITC electronic portal using the prescribed registration or change form.

What is changing (deadline extension)?

Under the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) (Amendment) Regulations, 2025 ("CRS Amendment Regulations"), a Cayman Financial Institution (FI) (other than an exempted body) that became an FI in 2025 must register on the DITC Portal by **30 April 2026**.

The Authority is extending the deadline to **31 January 2027 only** for the following information:

- Appointment of a PPoC in the Islands; and
- The date on which the Cayman FI became an FI.

The **31 January 2027** deadline for these two items applies to **all Cayman FIs**.

What does “in the Islands” mean?

- Natural person: has a physical address in the Cayman Islands.
- Legal person: (i) incorporated, registered, or established in the Cayman Islands; and (ii) maintains a physical address in the Cayman Islands (not solely a mailing or correspondence address).

What is a PPoC?

A PPoC is a person located in the Cayman Islands and authorised by a Cayman FI to act as its primary contact with the Authority (via the DITC) for CRS compliance purposes.

Who can be a PPoC?

A PPoC may be:

- a natural person, or
- a legal person.

Local reachability

The PPoC requirement is intended to ensure that the Authority has a locally reachable point of contact.

The DITC Portal will require sufficient PPoC contact details to allow the Authority to:

- communicate directly with the PPoC; and
- reasonably expect timely receipt of, and response to, official communications.

Submissions that do not include sufficient contact details may be rejected or subject to follow-up by the DITC.

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