

# **DITC Economic Substance Notification (User Guide) - CAP**



**CAYMAN ISLANDS**

## Introduction:

The purpose of this document is to guide you through the process of submitting an “Annual Economic Substance Notification” (“ESN” or “notification”) as required by section 7(1) of the International Tax Co-Operation (Economic Substance) Act (Revised)(As Amended) and associated Regulations (“ES Act”). This notification is required by all entities, which, as defined in the ES Act means —

- (a) a company that is —
  - (i) incorporated under the *Companies Act (Revised)*; or
  - (ii) a limited liability company registered under the *Limited Liability Companies Act (Revised)*;
- (b) a limited liability partnership that is registered in accordance with the *Limited Liability Partnership Act (Revised)*;
- (c) a company that is incorporated outside of the Islands and registered under the *Companies Act (Revised)*;
- (d) a partnership under the *Partnership Act (Revised)*;
- (e) an exempted limited partnership under section 2 of the *Exempted Limited Partnership Act (Revised)*; or
- (f) a foreign limited partnership under section 42 of the *Exempted Limited Partnership Act (Revised)*.

Trusts are NOT required to submit an ESN.

\* The notification is required as a prerequisite to filing an Annual Return and will be due annually. The ESN is based on the financial year of the entity and not the calendar year. The deadline for submitting the notification will be the same deadline imposed by the General Registry for filing the Annual Return which is due no later than 31 March each year.

\*\* Foreign companies and foreign limited partnerships are required to submit the notification despite not being required to file an Annual Return. All foreign companies and foreign limited partnerships should submit their ESN before 31 March e.g. 2022 ESN is due by 31 March 2023.

\*\*\* General partnerships, limited partnerships, exempted limited partnerships and foreign limited partnerships all now require to submit ESNs on an annual basis (subject to certain transitional arrangements that apply to any such partnerships that existed prior to 30 June 2021). For information on when the first ESNs will be due by such partnerships please refer to the Practice Points document (see link below). General partnerships will submit their ESNs directly to the DITC (rather than through CAP).

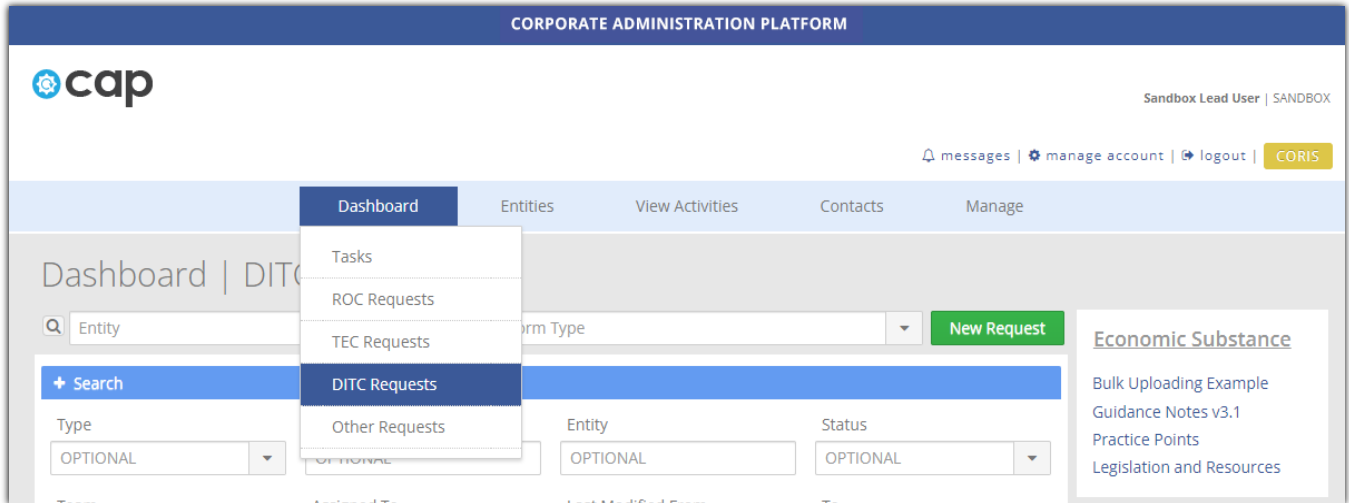
\*\*\*\* Please note that penalties will apply to any entity that requires to report under the ES Act but which fails to do so by the due date.

The below links/email can be used for additional information/technical support:

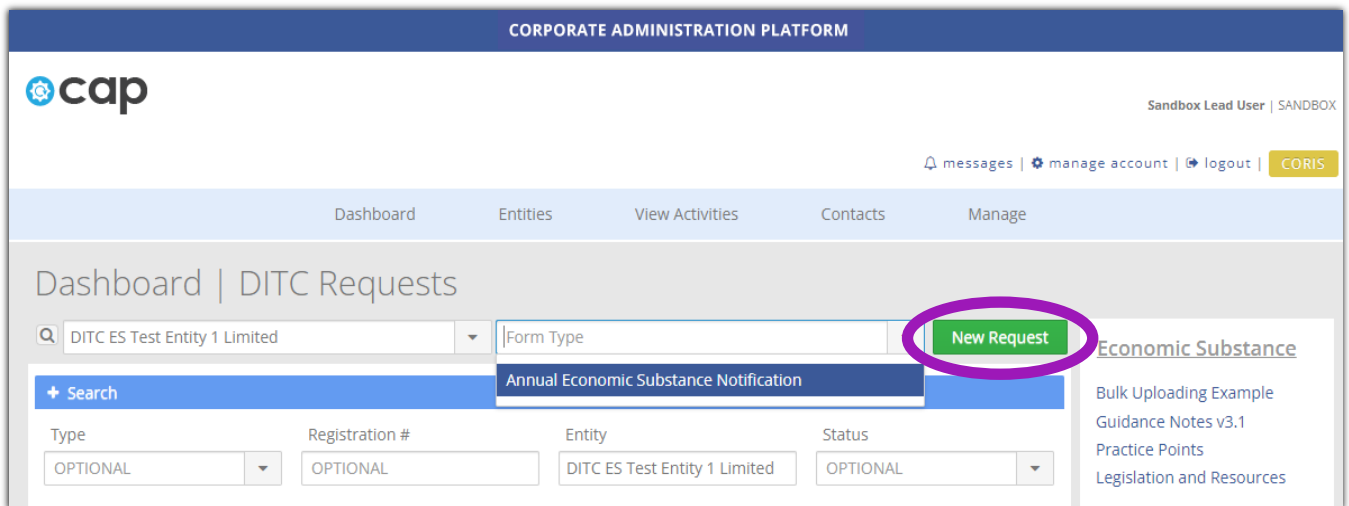
- Legislation and resources <https://www.ditc.ky/es/es-legislation-resources/>
- Economic Substance Guidance Notes <https://www.ditc.ky/wp-content/uploads/Economic-Substance-Guidance.pdf>
- Practice Points <https://www.ditc.ky/wp-content/uploads/ESN-Practice-Points.pdf>
- For technical support with the notification please email the DITC ES Team at [DITC.EScompliance@gov.ky](mailto:DITC.EScompliance@gov.ky)

## Overview of ESN Submission Process:

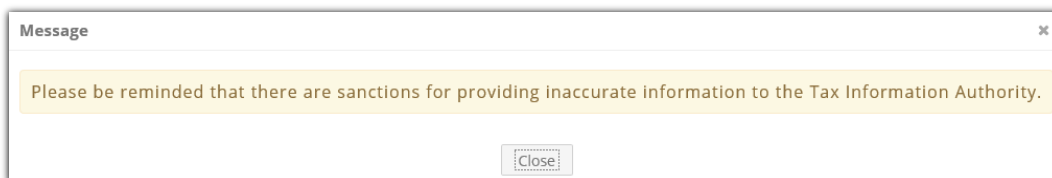
**Step 1.** Log into CAP portal (<https://cap.secure.ky>) and click on “Dashboard” and then select “DITC Requests” from the dropdown.



**Step 2.** Select “Entity” and “Form Type - Annual Economic Substance Notification” and select “New Request”.



Users will be prompted to read the below message before they can proceed -



**Step 3.** Start completing the ESN. Begin by specifying the “ESN Year”. The year selected should be the year in which the financial year that is being notified on by the entity commenced. For example -

Financial Year Start	Financial Year End	ESN Year	Period in scope for the ESN (and ES test where applicable)
1 Apr 2020	31 Mar 2021	2020	1 Apr 2020 – 31 Mar 2021
1 Oct 2020	30 Sept 2021	2020	1 Oct 2020 – 30 Sept 2021
1 Jan 2021	31 Dec 2021	2021	1 Jan 2021 – 31 Dec 2021
1 June 2021	31 May 2022	2021	1 June 2021-31 May 2022

### Annual Economic Substance Notification

Mandatory fields are marked with an \*

This form refers to the Section 7(2) of the *International Tax Co-Operation (Economic Substance) Act* (the ES Act).

Client Ref

Registration #

Entity

ESN Year \*

This allows you to file the annual return for 2022.

Some entities will be required to provide details in the ESN in advance of their financial year end. Accordingly, the ESN for a given year will remain open for amendment until the end of the following calendar year. For example, the ESN for 2020 remains open for amendment until 31 December 2021. See the section headed “Correcting an Error in an ESN” below for information on how a submitted ESN can be corrected.

**Step 4.** Did the entity carry on a Relevant Activity as defined in the ES Act, during the year?

If an entity meets the definition of an "Investment Fund" as defined in the ES Act, it is not required to consider whether or not it carries on a Relevant Activity. An "Investment Fund" should answer ‘**No**’ to this question and move onto step 6.

You can select more than one relevant activity. However please ensure you review the definition of each relevant activity selected in the ES Act before completing the submission. Typically, an entity would only be required to select multiple options to this question where the relevant activities form two or more distinct businesses. Please note on the ES Return, the entity will have to comply with the ES requirements for each applicable relevant activity.

**The ESN currently does not have the functionality to allow the user to select to be both a Relevant Entity carrying on a Relevant Activity and an entity which wishes to avail of the tax resident outside the Islands exception. Therefore, in this scenario, the entity should answer the ESN on the basis that it is a Relevant Entity carrying on a Relevant Activity.**

- a. If 'Yes' and the Relevant Activity is one of the options highlighted in blue below, complete the CIMA number, FI number and IRS GIIN or confirm the entity does not have a CIMA number, FI number or IRS GIIN. **The entity's agent/registered office is expected to obtain these numbers from the entity if it does not have them on file. The confirmation that the entity does not have one or any of these numbers is only available to an entity that is not required to have such.**

Confirm the relevant activity (or activities) of the entity? \*

<input checked="" type="checkbox"/> Banking Business	<input type="checkbox"/> Distribution and Service Centre Business	<input type="checkbox"/> Financing and Leasing Business
<input type="checkbox"/> Fund Management Business	<input type="checkbox"/> Headquarters Business	<input type="checkbox"/> Holding Company Business
<input type="checkbox"/> Insurance Business	<input type="checkbox"/> Intellectual Property Business	<input type="checkbox"/> Shipping Business

CIMA Type and Number ⓘ

Entitlement Type ▼ Reference # ☐ Confirm the entity does not have the CIMA Type and Number.

FI Number ⓘ

☐ Confirm the entity does not have the FI Number.

IRS GIIN ⓘ

☐ Confirm the entity does not have the IRS GIIN.

Where a CIMA number is less than ten digits in total then add 0s (zeros) to the front of the number to bring the total number of digits up to ten.

Where, in exceptional circumstances, the entity's agent/registered office cannot obtain these numbers in time to submit the ESN, the DITC acting on behalf of the Tax Information Authority ("DITC") will allow the entity to input 'N/A' into the corresponding number fields. Please note that the DITC may subsequently follow up with any entity where 'N/A' is inputted (especially where the entries relate to CIMA numbers and IRS GIINs which are publically available and so should be able to be provided in most cases where held). Where the entity has reporting obligations under the ES Act the corresponding field(s) in the ES Return or TRO Form will be populated with "Missing" and the missing CIMA number, FI number and/or IRS GIIN will require to be inputted into that field of the ES Return or TRO Form.

Where more than one CIMA number, FI number and/or IRS GIIN CIMA is held details of only one of them should be provided.

Move on to the step 5.

- b. If 'Yes' and the Relevant Activity is one of the options highlighted in green below move on to step 5.

Confirm the relevant activity (or activities) of the entity? \*

<input checked="" type="checkbox"/> Banking Business	<input type="checkbox"/> Distribution and Service Centre Business	<input type="checkbox"/> Financing and Leasing Business
<input type="checkbox"/> Fund Management Business	<input type="checkbox"/> Headquarters Business	<input type="checkbox"/> Holding Company Business
<input type="checkbox"/> Insurance Business	<input type="checkbox"/> Intellectual Property Business	<input type="checkbox"/> Shipping Business

CIMA Type and Number ⓘ

Entitlement Type ▼ Reference # ☐ Confirm the entity does not have the CIMA Type and Number.

FI Number ⓘ

☐ Confirm the entity does not have the FI Number.

IRS GIIN ⓘ

☐ Confirm the entity does not have the IRS GIIN.

- c. If 'No' move on to step 6.

Did the entity carry on a *Relevant Activity* as defined in the ES Act, during the year? ⓘ \*

☐ Yes ☒ No

Is the entity an *Investment Fund* as defined in the ES Act? ⓘ \*

☐ Yes ☐ No

**Step 5.** *Is this a confirmed Relevant Entity as defined in the ES Act?*

- a. If entity carried on a Relevant Activity as defined in the ES Act during this year and is a confirmed Relevant Entity as defined in the ES Act then complete the fields shown below as appropriate.

I. Date of Financial Year End.

- II. Director (or equivalent fiduciary/Partner), this person will be the first point of contact for submitting the ES Return. This ES Return is due within 12 months of the year end. Confirm the person selected has the authority to act for the entity using the check box shown below.

Is this a confirmed *Relevant Entity* as defined in the ES Act? ⓘ \*

☒ Yes ☐ No

Date of Financial Year End \*

ⓘ

Person responsible for providing the required information to the DITC \*

☒ Director (or equivalent fiduciary) / Partner ☐ Registered Office ⓘ

Director  Name \*  Email \*

☒ Confirm that the person selected has authority to act for the entity. \*

If entity type is partnership, continue to IV. Otherwise, move on to Step 8.

- III. Registered Office, the registered office will be the first point of contact for submitting the ES Return. This ES Return is due within 12 months of the year end. Confirm the person selected has the authority to act for the entity using the check box shown below. For guidance on how a Registered Office can edit its email address for the purposes of the ESN please refer to the last section of this Guide.

Is this a confirmed *Relevant Entity* as defined in the ES Act? ⓘ \*

☒ Yes ☐ No

Date of Financial Year End \*

ⓘ

Person responsible for providing the required information to the DITC \*

☐ Director (or equivalent fiduciary) / Partner ☒ Registered Office ⓘ

Registered Office  Central Registry Number  Email \*

☒ Confirm that the person selected has authority to act for the entity. \*

If entity type is partnership, continue to IV. Otherwise, move on to Step 8.

- IV. Where the Entity Type is a Partnership, the entity will be required to select a General Partner and to confirm if the relevant activity of the General Partner is the same as the relevant activity selected by the partnership.

☒ Confirm that the person selected has authority to act for the entity. \*

General Partner Name \* GR # \*

Is the General Partner relevant activity the same as the partnerships above selected relevant activity? \*

☐ Yes ☐ No

Move on to step 8.

- b. If entity carried on a Relevant Activity defined in the ES Act during this year and is NOT a confirmed Relevant Entity as defined in the ES Act then check one of the boxes shown below as appropriate.

- Where entity is a Domestic Company -

Is this a confirmed *Relevant Entity* as defined in the ES Act? i \*

☐ Yes ☒ No

What type of exemption applies? \*

☒ Domestic Company i ☐ Tax Resident outside the Islands i

- Where entity is a Local Partnership –

Is this a confirmed *Relevant Entity* as defined in the ES Act? i

☐ Yes ☒ No

What type of exemption applies?

☒ Local Partnership i ☐ Tax Resident outside the Islands i

- Where entity is Tax Resident outside the Islands –

Is this a confirmed *Relevant Entity* as defined in the ES Act? i \*

☐ Yes ☒ No



What type of exemption applies? \*

☐ Domestic Company i ☒ Tax Resident outside the Islands i


I. Domestic Company, can then select one of three options:

- Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with under Section 3(a) of the Trade and Business Licensing Act (Revised).

What type of exemption applies? \*


☒ Domestic Company  ☐ Tax Resident outside the Islands 

☒ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 3(a) of the Trade and Business Licensing Act (Revised)

☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 4(1) of the Local Companies (Control) Act (Revised) 

☐ Confirm the entity is **not** part of an MNE Group and is a company referred to in Section 80 of the Companies Act (Revised)



Type of Licence \* Licence / Reference / Registration Number \*




Move on to step 8.

- Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 4(1) of the Local Companies (Control) Act (Revised).

What type of exemption applies? \*


☒ Domestic Company  ☐ Tax Resident outside the Islands 

☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 3(a) of the Trade and Business Licensing Act (Revised)

☒ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 4(1) of the Local Companies (Control) Act (Revised) 

☐ Confirm the entity is **not** part of an MNE Group and is a company referred to in Section 80 of the Companies Act (Revised)



Type of Licence Licence / Reference / Registration Number




Move on to step 8.

- Confirm the entity is **not** part of an MNE Group and is a company referred to in Section 80 of the Companies Act (Revised).

What type of exemption applies? \*

☒ Domestic Company  ☐ Tax Resident outside the Islands 

☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 3(a) of the Trade and Business Licensing Act (Revised)

☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 4(1) of the Local Companies (Control) Act (Revised) 

☒ Confirm the entity is **not** part of an MNE Group and is a company referred to in Section 80 of the Companies Act (Revised)



☐ General Registry Licence ☐ None




If the Section 80 company is registered with the Cayman Islands General Registry as a Non-Profit Organisation (NPO) then the “General Registry Licence” box should be checked and the General Registry NPO registration number then provided. Otherwise the “None” box should be checked.

Move on to step 8.

What type of exemption applies? \*

☒ Domestic Company  ☐ Tax Resident outside the Islands 


☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 3(a) of the Trade and Business Licensing Act (Revised)

☐ Confirm the entity is **not** part of an MNE Group, is only carrying on business in the Islands and complies with Section 4(1) of the Local Companies (Control) Act (Revised) 

☒ Confirm the entity is **not** part of an MNE Group and is a company referred to in Section 80 of the Companies Act (Revised)

☒ General Registry Licence ☐ None

Type of Licence \*



General Registry 

Licence / Reference / Registration Number \*

II. Local Partnership, can then select one of three options:

- Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is licensed under the Trade and Business Licensing Act (Revised) and, at the relevant time, is carrying on such business in accordance with the terms and conditions imposed in such licence and not otherwise.

What type of exemption applies? \*


☒ Local Partnership  ☐ Tax Resident outside the Islands 

☒ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is licensed under the Trade and Business Licensing Act (Revised) and, at the relevant time, is carrying on such business in accordance with the terms and conditions imposed in such licence and not otherwise.

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is operating under a franchise granted by the government.

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that complies with section 3(a) of the Trade and Business Licensing Act (Revised).

Type of Licence \*



Licence / Reference / Registration Number \*

Move on to step 8.

- Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is operating under a franchise granted by the government.

What type of exemption applies? \*

☒ Local Partnership ⓘ 
 ☐ Tax Resident outside the Islands ⓘ

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is licensed under the Trade and Business Licensing Act (Revised) and, at the relevant time, is carrying on such business in accordance with the terms and conditions imposed in such licence and not otherwise.

☒ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is operating under a franchise granted by the government.

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that complies with section 3(a) of the Trade and Business Licensing Act (Revised).

Date Franchise granted by Cayman Islands Government \*

ⓘ

Move on to step 8.

- Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that complies with section 3(a) of the Trade and Business Licensing Act (Revised).

What type of exemption applies? \*

☒ Local Partnership ⓘ 
 ☐ Tax Resident outside the Islands ⓘ

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is licensed under the Trade and Business Licensing Act (Revised) and, at the relevant time, is carrying on such business in accordance with the terms and conditions imposed in such licence and not otherwise.

☐ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that is operating under a franchise granted by the government.

☒ Confirm that the entity is a partnership as defined under section 3 of the Partnership Act (Revised) that is **not** part of an MNE Group and that is only carrying on business in the Islands and is empowered by its partnership agreement to carry on business and that complies with section 3(a) of the Trade and Business Licensing Act (Revised).

Type of Licence

ⓘ

Licence / Reference / Registration Number

Move on to step 8.

III. Tax Resident outside the Islands, should then complete the following fields as appropriate:

- Date of Financial Year End.
- Director (or equivalent fiduciary/Partner), this person will be the first point of contact for submitting the TRO Form. This TRO Form is due within 12 months of the year end. Confirm the person selected has the authority to act for the entity using the check box shown below.

What type of exemption applies? \*

☐ Domestic Company ☒ Tax Resident outside the Islands

Date of Financial Year End \*

Person responsible for providing the required information to the DITC \*

☒ Director (or equivalent fiduciary) / Partner ☐ Registered Office

Director Name \* Email \*

☒ Confirm that the person selected has authority to act for the entity. \*

If entity type is partnership, continue to V. Otherwise, move on to Step 8.

IV. Registered Office, the registered office will be the first point of contact for submitting the TRO Form. This TRO Form is due within 12 months of the year end. Confirm the person selected has the authority to act for the entity using the check box shown below. For guidance on how a Registered Office can edit its email address for the purposes of the ESN please refer to the last section of this Guide.

What type of exemption applies? \*

☐ Domestic Company ☒ Tax Resident outside the Islands

Date of Financial Year End \*

Person responsible for providing the required information to the DITC \*

☐ Director (or equivalent fiduciary) / Partner ☒ Registered Office

Registered Office General Registry Number \* Email \*

☒ Confirm that the person selected has authority to act for the entity. \*

If entity type is partnership, continue to V. Otherwise, move on to Step 8.

- V. Where the Entity Type is a Partnership, the entity will be required to select a General Partner and to confirm if the relevant activity of the General Partner is the same as the relevant activity selected by the partnership.

☒ Confirm that the person selected has authority to act for the entity. \*

General Partner Name \* GR # \*

Is the General Partner relevant activity the same as the partnerships above selected relevant activity? \*

☐ Yes ☐ No

Move on to step 8.

**Step 6.** *Is the entity an Investment Fund as defined in the ES Act?*

If entity is an Investment Fund as defined in the ES Act then answer ‘Yes’ or ‘No’ to the “The CIMA, FI and/or GIIN information provided below belongs to another investment fund that directly or indirectly invests or operates through the entity?” question .

Did the entity carry on a *Relevant Activity* as defined in the ES Act, during the year? ⓘ \*

☐ Yes ☒ No


Is the entity an *Investment Fund* as defined in the ES Act? ⓘ \*

☒ Yes ☐ No


The CIMA, FI and/or GIIN information provided below belongs to another investment fund that directly or indirectly invests or operates through the entity? \*

☐ Yes ☐ No

- I. Where entity itself is the Investment Fund then answer ‘**No**’ to the question and complete the CIMA number, FI number and IRS GIIN details. **The entity’s agent/registered office is expected to obtain these numbers from the entity if it does not have them on file. The confirmation that the entity does not have one or any of these numbers is only available to an entity that is not required to have such.**

Did the entity carry on a *Relevant Activity* as defined in the ES Act, during the year?  \*


☐ Yes ☒ No

Is the entity an *Investment Fund* as defined in the ES Act?  \*

☒ Yes ☐ No


The CIMA, FI and/or GIIN information provided below belongs to another investment fund that directly or indirectly invests or operates through the entity? \*

☐ Yes ☒ No


CIMA Type and Number 

Entitlement Type  Reference #

☐ The entity does not have the CIMA Type and Number because it is of a type that is not required to be registered with the Cayman Islands Monetary Authority (CIMA).

FI Number 

☐ Confirm the entity does not have the FI Number.

IRS GIIN 

☐ Confirm the entity does not have the IRS GIIN.

**Where a CIMA number is less than ten digits in total then add 0s (zeros) to the front of the number to bring the total number of digits up to ten.**

**Where, in exceptional circumstances, the entity's agent/registered office cannot obtain these numbers in time to submit the ESN, the DITC will allow the entity to input 'N/A' into the corresponding number fields. Please note that the DITC may subsequently follow up with any entity where 'N/A' is inputted (especially where the entries relate to CIMA numbers and IRS GIINs which are publically available and so should be able to be provided in most cases where held). Where more than one CIMA number, FI number and/or IRS GIIN CIMA is held details of only one of them should be provided.**

- II. Where entity itself is not the Investment Fund but qualifies as such by virtue of another Investment Fund directly or indirectly investing or operating through entity then answer 'Yes' to the question and provide details of the other Investment Fund in the fields shown below.

Did the entity carry on a *Relevant Activity* as defined in the ES Act, during the year? ⓘ \*

☐ Yes ☒ No

Is the entity an *Investment Fund* as defined in the ES Act? ⓘ \*

☒ Yes ☐ No

The CIMA, FI and/or GIIN information provided below belongs to another investment fund that directly or indirectly invests or operates through the entity? \*

☒ Yes ☐ No

Name of Investment Fund \* Jurisdiction of Investment Fund \*

▼

CIMA Type and Number ⓘ

Entitlement Type ▼ Reference #

☐ The entity does not have the CIMA Type and Number because it meets the definition of Investment Fund by virtue of another investment fund directly or indirectly investing or operating through it and that other investment fund is of a type that is not required to be registered with the Cayman Islands Monetary Authority (CIMA).

FI Number ⓘ  ☐ Confirm the entity does not have the FI Number.

IRS GIIN ⓘ  ☐ Confirm the entity does not have the IRS GIIN.

Where a CIMA number is less than ten digits in total then add 0s (zeros) to the front of the number to bring the total number of digits up to ten.

Where entity checks “The entity does not have the CIMA Type and Number because it meets the definition of Investment Fund by virtue of another investment fund directly or indirectly investing or operating through it and that other investment fund is of a type that is not required to be registered with the Cayman Islands Monetary Authority (CIMA).” box then ‘N/A’ must also be inputted into the “CIMA Number” field.

Did the entity carry on a *Relevant Activity* as defined in the ES Act, during the year? ⓘ \*

☐ Yes ☒ No

Is the entity an *Investment Fund* as defined in the ES Act? ⓘ \*

☒ Yes ☐ No

The CIMA, FI and/or GIIN information provided below belongs to another investment fund that directly or indirectly invests or operates through the entity? \*

☒ Yes ☐ No

Name of Investment Fund \* Jurisdiction of Investment Fund \*

Fund Entity LLP United States of America ▼



CIMA Type and Number ⓘ

Entitlement Type ▼



☒ The entity does not have the CIMA Type and Number because it meets the definition of Investment Fund by virtue of another investment fund directly or indirectly investing or operating through it and that other investment fund is of a type that is not required to be registered with the Cayman Islands Monetary Authority (CIMA).

Where entity has its own FI number and/or IRS GIIN then these should be inputted into the “FI Number” and/or “IRS GIIN” fields. Otherwise the FI number and/or IRS GIIN of the other investment fund should be inputted into the fields instead (where such is held). Otherwise the “Confirm the entity does not



have the FI Number” and “Confirm the entity does not have the IRS GIIN” boxes should be checked instead. Please note that the DITC may subsequently follow up with any entity where those boxes are checked.

FI Number 	<input type="checkbox"/> Confirm the entity does not have the FI Number.
IRS GIIN 	<input checked="" type="checkbox"/> Confirm the entity does not have the IRS GIIN.

**Step 7.** If entity did NOT carry on a Relevant Activity as defined in the ES Act during this year and is NOT an Investment Fund as defined in the ES Act then move on to Step 8.

Did the entity carry on a <i>Relevant Activity</i> as defined in the ES Act, during the year?  *	
<input type="radio"/> Yes	<input checked="" type="radio"/> No
Is the entity an <i>Investment Fund</i> as defined in the ES Act?  *	
<input type="radio"/> Yes	<input checked="" type="radio"/> No

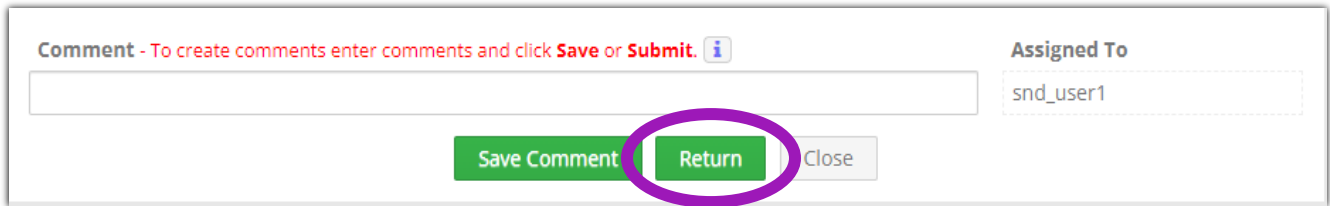
**Step 8.** Once completed you may submit the notification. Note that any comments added to “Comments” field are for your internal use only.

<input checked="" type="checkbox"/> By submitting this notification to the Tax Information Authority (TIA), the entity acknowledges that there are sanctions as outlined in Section 13(2) of the ES Act for providing inaccurate information to the TIA. *	
<b>Comment</b> - To create comments enter comments and click <b>Save</b> or <b>Submit</b> .  <input type="text"/>	<b>Assigned To</b> Sandbox Lead User 
<input type="button" value="Save"/> <input checked="" type="button" value="Submit"/> <input type="button" value="Close"/>	

**Step 9.** Once the ESN has been submitted you may proceed with the filing of the entity’s Annual Return & Declaration (where applicable).

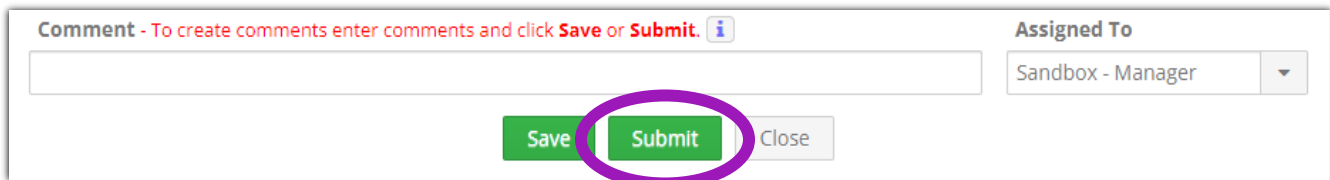
## Correcting an Error in an ESN:

1. If an error is identified with a completed ESN submission it can be returned by clicking the “Return” button as seen below providing the ESN Year is still available in CAP.



The screenshot shows a form titled "Comment - To create comments enter comments and click **Save** or **Submit**." with an information icon. Below the title is a text input field. To the right, under "Assigned To", is a dropdown menu showing "snd\_user1". At the bottom, there are three buttons: "Save Comment", "Return", and "Close". The "Return" button is circled in purple.

2. Once returned, the required changes can be made to the ESN. The corrected ESN should then be resubmitted. The content of the corrected ESN will replace those in the previous submission.

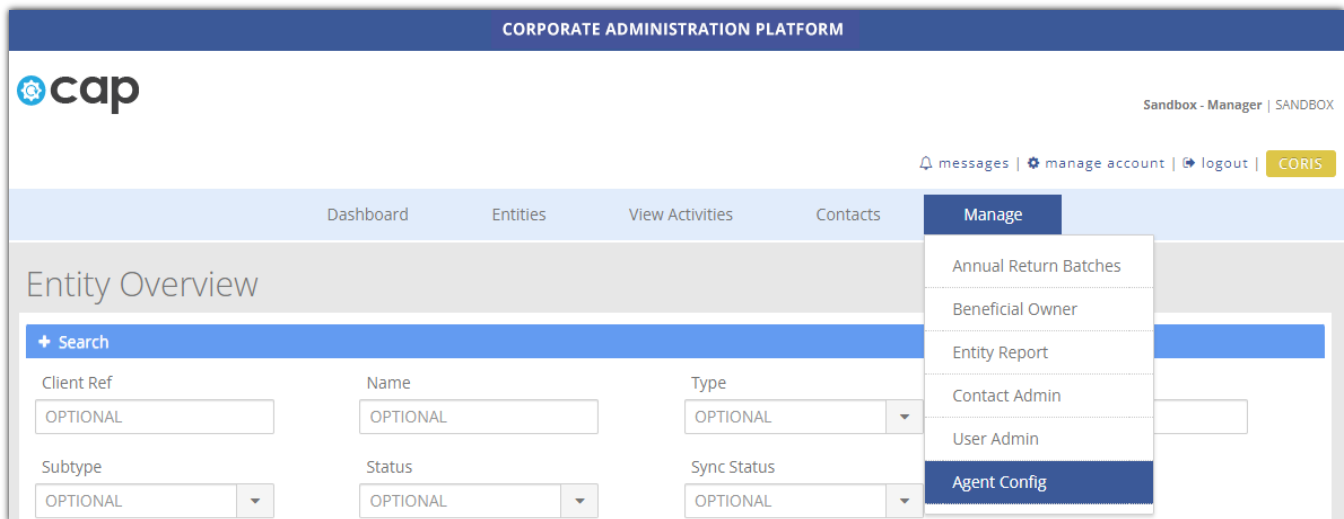


The screenshot shows the same form as above, but the "Return" button is no longer visible. Instead, there are "Save" and "Submit" buttons, with "Submit" circled in purple. The "Assigned To" dropdown now shows "Sandbox - Manager".

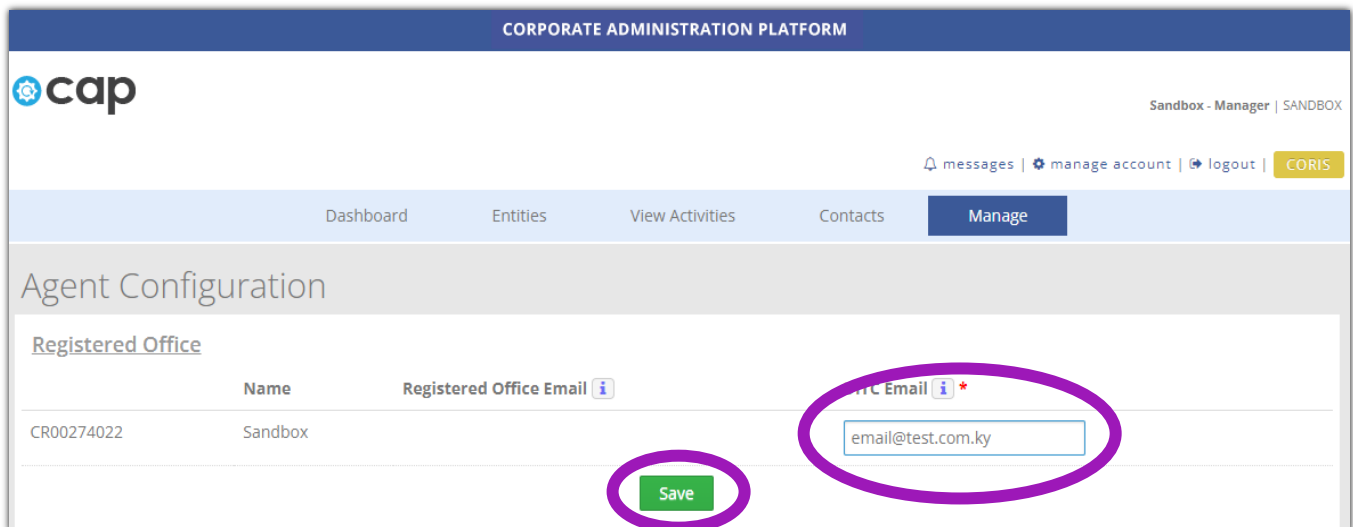


## Changing a Registered Office's DITC Email Address in CAP (for the purposes of the Registered Office/Responsible Person fields in the ESN):

1. Log into CAP portal (<https://cap.secure.ky>) and click on "Manage" and then select "Agent Config" from the dropdown.



2. On the "Agent Configuration" page the email address of record (as provided for the purposes of being a Responsible Person under the ES Act) will be populated in the "DITC Email" address field. Where no such email address has been provided for that purpose the field will be blank.




3. The email address can be edited (where populated) or completed (where not currently populated). Any changes made in that regard should be saved using the "Save" button. However it should be noted that changes made to the email address will be applied only to entities that the Registered Office subsequently submits an ESN for (meaning that a change of the email address could result in a Registered Office holding several DITC Portal accounts at the same time). Changes to the email address may also result in a new DITC Portal account requiring to be set up by the Registered Office. Therefore caution should be exercised before making any changes to the email address.

4. The contents of the applicable information bubbles should be noted.

- Information bubble for Registered Office/Responsible Person fields in ESN -

Person responsible for providing the required information to the DITC \*

☐ Director (or equivalent fiduciary) / Partner ☐ Registered Office 

Name \*


☐ Confirm that the person selected has authority to act for the entity

☒ By submitting this notification to the Tax Information Authority (TIA) under Section 13(2) of the ES Act for providing inaccurate information to the TIA. \*

Where the Registered Office option is selected the email address of record will be prepopulated in the corresponding field below as per the "DITC Email" field of the "Agent Configuration" page under the "Manage" tab of CAP (where no such email address is held the field will be blank and an email address for the Registered Office will require to be completed in the "DITC Email" field of the "Agent Configuration" page under the "Manage" tab first). A prepopulated email address can be edited, however it should be noted that changes made to a prepopulated email address will be applied only to entities that the Registered Office subsequently submits an ESN for (meaning that a change of prepopulated email address could result in a Registered Office holding several DITC Portal accounts at the same time). Changes to a prepopulated email address may also result in a new DITC Portal account requiring to be set up by the Registered Office. Therefore caution should be exercised before making any changes to a prepopulated email address. \*

- Information bubble for "DITC Email" field on "Agent Configuration" page in CAP -

CORPORATE ADMINISTRATION PLATFORM



 Sandbox - Manager | SANDBOX

messages | manage account | logout | CORIS

Dashboard Entities View Activities Contacts Manage

### Agent Configuration

Registered Office

Name	Registered Office Email 	DITC Email 
		<input type="text" value="com.ky"/>

The email address below can be edited (where currently populated) or completed (where not currently populated). However it should be noted that changes made to the email address will be applied only to entities that the Registered Office subsequently submits an ESN for (meaning that a change of the email address could result in a Registered Office holding several DITC Portal accounts at the same time). Changes to the email address may also result in a new DITC Portal account requiring to be set up by the Registered Office. Therefore caution should be exercised before making any changes to the email address.

Save