

DITC Economic Substance Notification (Bulk Submission 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” in bulk through the Corporate Administration Platform (“CAP”) using the available **bulk submission process**.

The notification is 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).

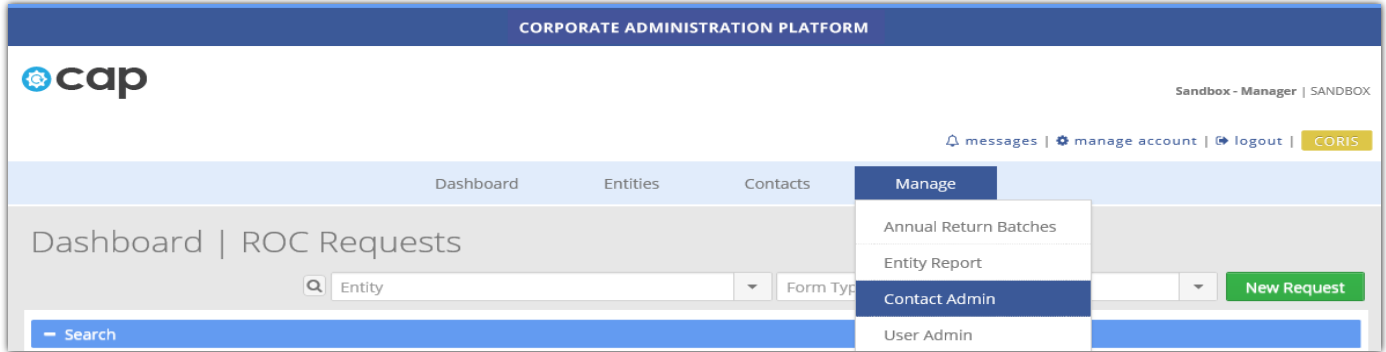
**** Please note that penalties will apply to any entity that requires to report under the ES Act but which fails to do so by the due date.

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

Overview of ESN Bulk Submission Process:

1. Log into CAP portal (<https://cap.secure.ky>) using Firefox or Google Chrome (the bulk upload feature does not work with Microsoft Internet Explorer or Edge) and click on “Manage” and then select “Contact Admin” from the dropdown. Please note that only CORIS administrator users will see the “Manage” tab.



2. Download “Sample Economic Substance Bulk Submit” file that must be used for all bulk submissions (highlighted in green below) and then -
 - a. Save it as a “CSV (Comma delimited)” file to local computer.

Contact Administration

Import Processing

To add or update contact or entity information in bulk, you can use the import feature below. The import file must be in CSV format (save as CSV from Excel), sample files are below.

Note: Bulk upload currently does not work with Internet Explorer. Please use Firefox or Google Chrome.

CSV File *

[Choose File](#) No file chosen

Import Type *

[Import](#)

Sample CSV files

- Sample Person Contact Import
- Sample Entity Contact Import
- Sample Director Relationship Import
- Sample Economic Substance Bulk Submit**

User Guides & Example

- ES Bulk Uploading Example**

- b. Populate the “Sample Economic Substance Bulk Submit” file with all relevant information as it relates to your entities. Please refer to the “ES Bulk Uploading Example” file (highlighted in blue above) for general guidance on how to populate the file. The “ES Bulk Uploading Example” file includes notes for each column header with explanations of the required data as well as the allowed options for the fields.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
Entity	Date of Fil	Date of Fil	ESN Year	Relevant / Investor	Relate	Inv Name of I	Jurisdiction	Relevant / CIMA	Enti	CIMA Ref	FI Numb	IRS GIIN	Relevant / Type of Ex	Domestic	General R	Type of Li	Licence	/ I Date	Frani	Contact T	Client Ref	Contact E	General P	General Partner	has Same RA	(Y/N)		

Please note that this version of the sample is the new template for bulk submission of ESNs by CSV file and previous version will not be accepted. The new version includes 26 Columns instead of 23, namely B, Y and Z) and also Column C was previously Column N, as described below.

Column A –

Either the “Client Ref/Entity Client Ref” or “ROC registration number” can be inputted in Column A to identify the entity.

- Client Ref/Entity Client Ref - Internal reference used by agent for the specific entity inside “Contacts” in CAP.
- ROC registration number (e.g. CR12345678, CR00000123, NP00000789, PX12345678)

Column B – now contains the first new data field, “Date of Financial Year Start”.

- The Sample explains that this must be input with format yyyyMMdd or dd-MMM-yyyy (Date within Reporting Period). The year inputted in this column must match the ESN Year in Column D. Column B must be completed where the entity is claiming the tax resident outside "outside" exception and where the entity is a relevant entity carrying on a relevant activity. Otherwise please input N/A.”

Column C – now contains the data field, “Date of Financial Year End” (which was previously in column N, with the result that the columns have changed for all subsequent data fields).

- The Sample explains that this must be input with format yyyyMMdd or dd-MMM-yyyy (Date within Reporting Period). Column C must be completed where entity is claiming the tax resident outside "outside" exception and where the entity is a relevant entity carrying on a relevant activity. Otherwise please input N/A. The ES Return/TRO Form for the ESN Year to which this ESN relates will be due within 12 months of the date specified in this field.

Columns L, M & N -

Where, in exceptional circumstances, the entity’s agent/registered office cannot obtain the CIMA number, FI number and/or IRS GIIN 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’ or ‘NO DATA’ into the corresponding fields. Please refer to the comments in the headers of the relevant Columns and the worksheets entitled “Regulated Relevant Activities” at the foot of the file for explanations of what these terms mean in each scenario. Please note that the DITC may subsequently follow up with any entity where ‘N/A’ or ‘NO DATA’ 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 “None” or “Missing” (depending on whether ‘N/A’ or ‘NO DATA’ has been inputted) and, where missing, the CIMA number, FI number and/or IRS GIIN will require to be inputted into the corresponding field(s) of the ES Return or TRO Form.

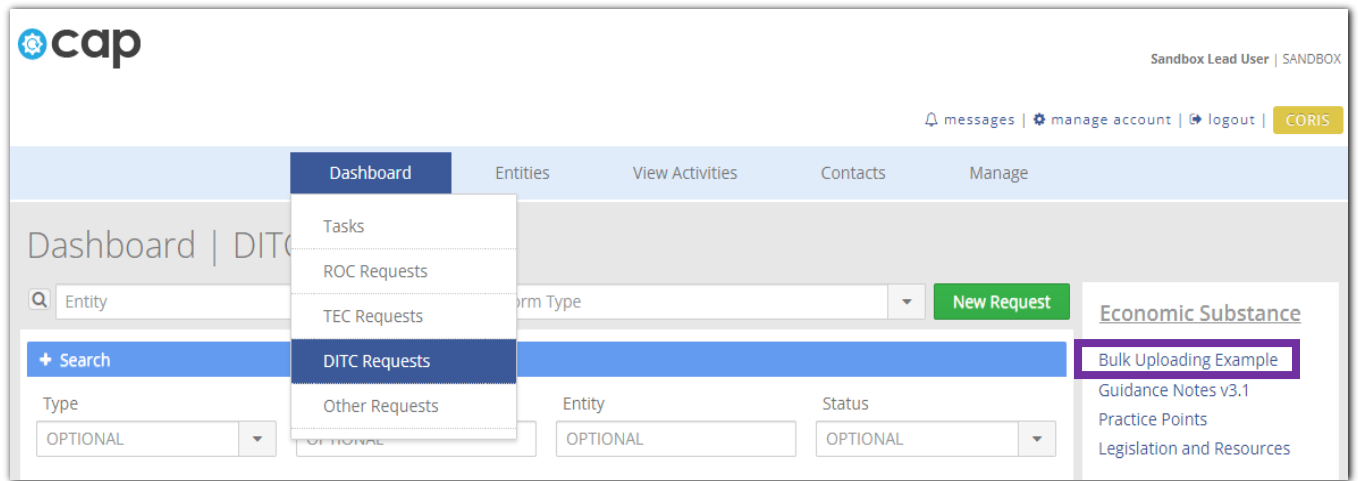
Column Y - contains the new data field “General Partner”.

- The Sample explains that where the Entity Type is “Partnership” and Col O is “Y” or Col O is “N” but Col P is “outside”, insert the ROC registration number of the General Partner (e.g. PX12345678). Complete the “General Partner has Same RA” data field (Col Z). Where Col O is “N” then please input “N/A”. Where Col P is “local” or “domestic” then please input “N/A”. Note: The ROC registration number must include eight numerals. Therefore 0s should be added to the front of the numerals in the ROC registration number where necessary to bring the number of numerals up to eight.

Column Z - contains the new data field “General Partner has same RA (Y/N)”.

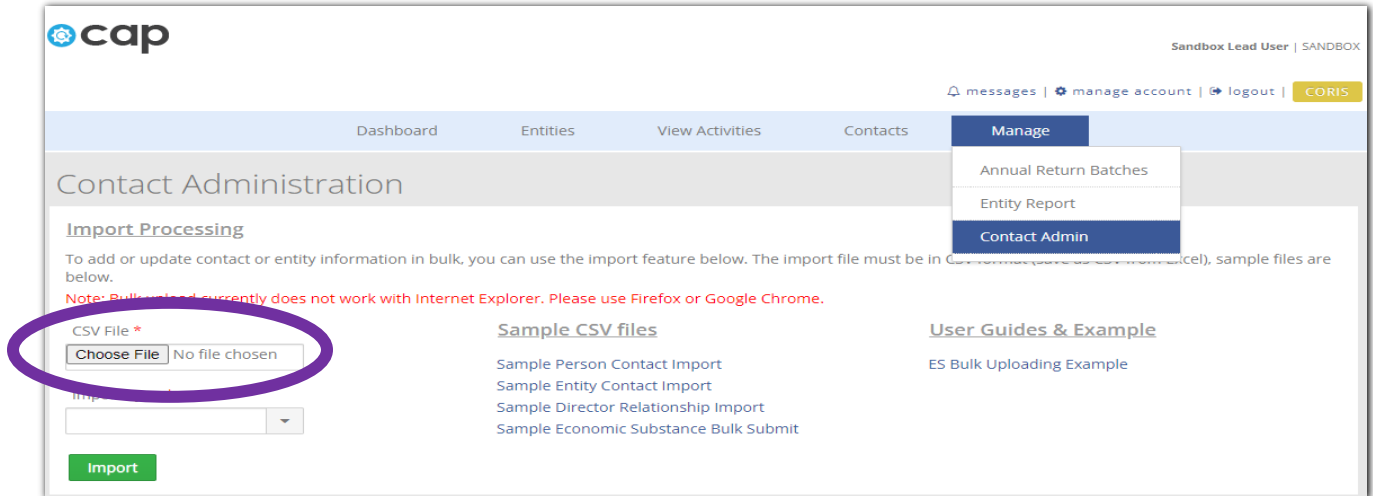
- The Sample explains that this data field is asking whether the relevant activity of the General Partner the same as the relevant activity selected for the partnerships.

- c. Save the completed file as a “CSV (Comma delimited)” file to local computer.
- d. The “ES Bulk Uploading Example” file can also be found under “DITC Requests” on the “Dashboard” page.

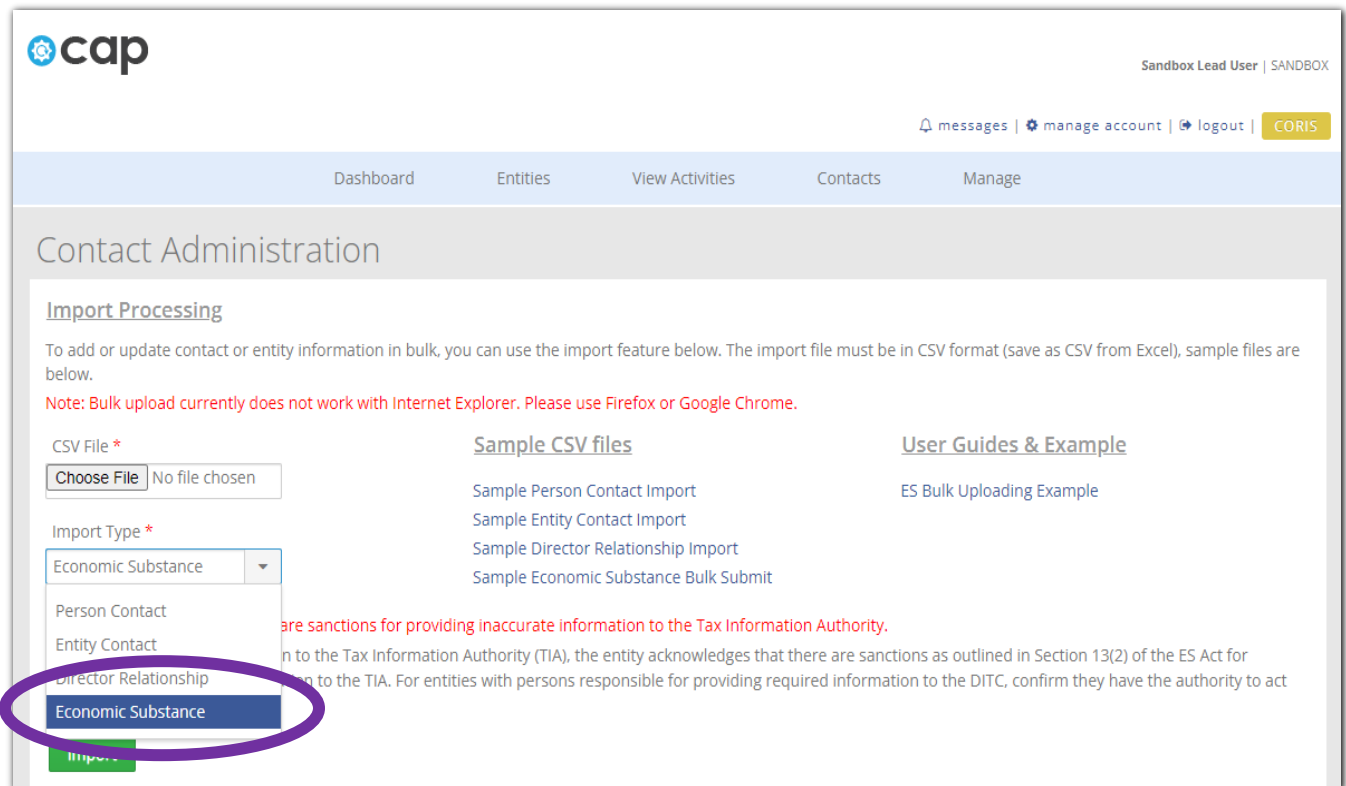


3. Upload the completed “Sample Economic Substance Bulk Submit” file as follows –

- a. Click on “Manage” and then select “Contact Admin” from the dropdown.
- b. Choose the completed “Sample Economic Substance Bulk Submit” file from your saved location on local computer using the “Choose File” button.



- c. Select "Import Type" as "Economic Substance".



The screenshot displays the CAP (Canada Access Portal) interface for Contact Administration. The top navigation bar includes the CAP logo, user information (Sandbox Lead User | SANDBOX), and links for messages, account management, logout, and CORIS. The main navigation bar lists Dashboard, Entities, View Activities, Contacts, and Manage. The Contact Administration section is active, showing the Import Processing area. This area includes instructions on how to use the import feature, a note about browser compatibility, and a section for sample CSV files. The 'Import Type' dropdown menu is open, showing options: Economic Substance, Person Contact, Entity Contact, Director Relationship, and Economic Substance. The 'Economic Substance' option is highlighted with a purple circle. Below the dropdown, there is a green 'Import' button.

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Dashboard Entities View Activities Contacts Manage

Contact Administration

Import Processing

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CSV File * No file chosen

Import Type *

- Economic Substance
- Person Contact
- Entity Contact
- Director Relationship
- Economic Substance**

Sample CSV files

- Sample Person Contact Import
- Sample Entity Contact Import
- Sample Director Relationship Import
- Sample Economic Substance Bulk Submit

User Guides & Example

- ES Bulk Uploading Example

are sanctions for providing inaccurate information to the Tax Information Authority.

to the Tax Information Authority (TIA), the entity acknowledges that there are sanctions as outlined in Section 13(2) of the ES Act for

to the TIA. For entities with persons responsible for providing required information to the DITC, confirm they have the authority to act

- d. Check the acknowledgment box and then click “Import” to start the bulk upload.

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CSV File * Choose File No file chosen

Import Type * Economic Substance

[Sample CSV files](#)

- Sample Person Contact Import
- Sample Entity Contact Import
- Sample Director Relationship Import
- Sample Economic Substance Bulk Submit

[User Guides & Example](#)

- ES Bulk Uploading Example

Please be reminded that there are sanctions for providing inaccurate information to the Tax Information Authority.

☒ 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. For entities with persons responsible for providing required information to the DITC, confirm they have the authority to act for this entity.

Import

4. Import confirmation message will be displayed. However, please note that the below confirmation message is not accurate and no email will be sent to you upon completion.

Message ✕

1 records were received. An email will be sent to you upon completion.

Close

5. The bulk upload status will be displayed under “Import History/Import Message”.

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Dashboard Entities View Activities Contacts Manage

Contact Administration

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Choose File No file chosen

Import Type *
Economic Substance

Sample CSV files

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User Guides & Example

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Please be reminded that there are sanctions for providing inaccurate information to the Tax Information Authority.

☒ 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. For entities with persons responsible for providing required information to the DITC, confirm they have the authority to act for this entity.

Import

Import History

Import Message	Import By	Import Date	Failures
1 economic substance have been processed with 0 failures.	Sandbox - Manager	14-Oct-2021 16:12	
1 economic substance have been processed with 1 failures.	Sandbox - Manager	14-Oct-2021 16:10	

6. To view any failures during upload, click on the “Failures” icon (see above). Example of failure below:

Import Failures	
Line Number	Failure
2	Date '12/31/2020' is not formatted correctly, use YYYYMMDD or dd-MMM-yyyy

Given the ESN is developed as a smart form (i.e. the answer provided to the previous question determines the next question), only one error per entity will be flagged at a time. Therefore, an entity which provides a series of incorrect information will only receive a notification of the first incorrect data point provided. After this is fixed and resubmitted the system will then flag an error on the next incorrect data point, this process will continue until the entire return is in line with the required format.

- To check the status of Economic Substance ESN submission, click on “Manage” tab and then select “Annual Return Batches” from the dropdown.

The screenshot shows the CAP (Corporate Affairs Portal) interface. At the top, there is a header with the CAP logo, user information 'Sandbox Lead User | SANDBOX', and navigation links for 'messages', 'manage account', 'logout', and a 'CORIS' button. Below the header is a navigation bar with tabs: 'Dashboard', 'Entities', 'View Activities', 'Contacts', and 'Manage'. The 'Manage' tab is active, and a dropdown menu is open, showing options: 'Annual Return Batches', 'Entity Report', and 'Contact Admin'. The 'Annual Return Batches' option is selected. Below the navigation bar, the page title 'Annual Return Batches' is displayed. Underneath, there is a section titled 'Economic Substance Status'. A table is shown with the following data:

Client Ref	Registration #	Entity	Year	Last Modified	Action
	275503	DITC ES Test Entity 29 Limited	2021	18-Oct-2021 16:06	

There is also an 'Export' button with a calendar icon next to it.

Correcting an Error in an ESN:

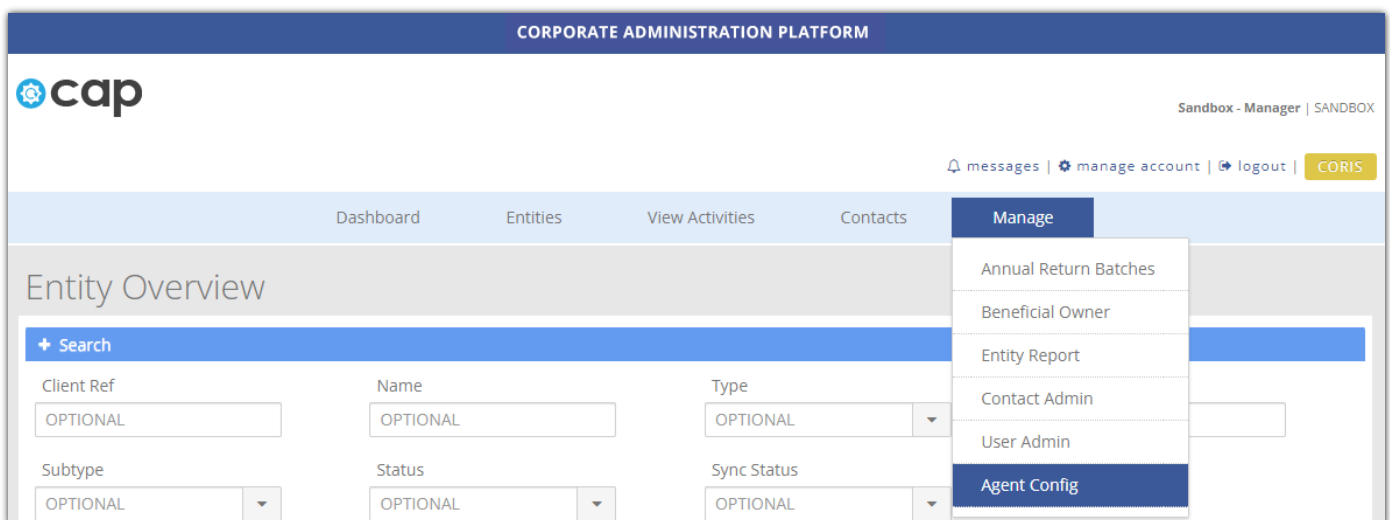
- If errors are identified with a bulk submission it can be submitted again (once corrected) in order to overwrite the information contained in the original bulk submission made providing the ESN Year is still available in CAP.
- Alternatively, if the errors only relate to a small number of the entities in the bulk submission then fresh smart form versions of the ESNs can be submitted instead in order to overwrite the information related to those entities in the original bulk submission made providing the ESN Year is still available in CAP. Please refer to the smart form version of the ESN User Guide for guidance on how to submit the smart form version of the ESN through CAP. This can be found on the Legislation and Resources page of the DITC’s website (a link to which is included above).

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

- Where Column V of a bulk submission is populated with "RegisteredOffice" it is then not necessary to specify the Registered Office's email address in Column X (instead 'N/A' should be inputted into the field in Column X). The current email address of record held in CAP will then be allocated to the Registered Office for the purposes of the bulk submission. The e-mail address of record can be edited in CAP in accordance with the guidance provided below (or provided where no email address has been provided to date).

V	W	X	Y	Z
Contact Type	Client Ref / Registration Number	Contact Email	General Partner	General Partner has Same
Director	P1234	Joe@test.com	N/A	N/A
RegisteredOffice	CR00123456	N/A	N/A	N/A
N/A	N/A	N/A	DITC: This field must be completed where the "Director" or "Partner" option is selected in Col V. Where Col V is "RegisteredOffice" then please input N/A. The current email address of record held in CAP will be allocated to the Registered Office for the purposes of the ESN. The email address can be edited in CAP. Please refer to the ESN User for guidance on how to edit the email address. This can be found here - https://www.ditc.ky/es/es-legislation-resources/ *Only one email can be provided. Otherwise please input N/A.	
N/A	N/A	N/A		
N/A	N/A	N/A		
N/A	N/A	N/A		
Director	P1234	Joe@test.com		
RegisteredOffice	CR00123456	N/A		
Director	P1578	Mark@test.co		
RegisteredOffice	CR00123456	N/A		
RegisteredOffice	CR00123456	N/A		
Director	P1234	Joe@test.com		
RegisteredOffice	CR00123456	N/A		
N/A	N/A	N/A		
N/A	N/A	N/A		
N/A	N/A	N/A		
N/A	N/A	N/A		
Partner	CR00123456	Joe@test.com	N/A	N/A

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



3. 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.

CORPORATE ADMINISTRATION PLATFORM

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Dashboard Entities View Activities Contacts Manage

Agent Configuration

Registered Office

Name	Registered Office Email	DITC Email
CR00274022	Sandbox	email@test.com.ky

Save

4. 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.
5. The contents of the applicable information bubble should be noted –

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Agent Configuration

Registered Office

Name	Registered Office Email	DITC Email
CR00274022	Sandbox	email@test.com.ky

Save

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.