



"Information bubbles" appear in this column besides the corresponding field.

Economic Substance - Entity tax resident in another jurisdiction

For the purpose of this sample PDF, mandatory fields are marked with an * Whereas fields marked with (*) are only mandatory in certain cases. When the form is available on the DITC Portal mandatory fields will automatically display as the form is completed.

The International Tax Co-Operation (Economic Substance) Law ("ES Law") requires every entity ("Entity") that is carrying on a relevant activity and which is claiming to be tax resident in a jurisdiction outside of the Islands in respect of that relevant activity to notify the Tax Information Authority ("Authority") of certain information, on an annual basis, in accordance with section 7(1).

Each such Entity must prepare and submit to the Authority a completed version of this form ("form") along with documents to substantiate the claim (via the upload feature appearing later in this form).

Please refer to the ['Economic Substance For Geographically Mobile Activities Guidance'](#) issued by the Authority for information about the economic substance requirements.

Please refer to DITC Portal User Guide for further information on this form.

Overview

Entity Name	↓	Validate Information
Entity ("Entity") Name *		
Pre-populated		
Is the Entity a Segregated Portfolio Company ("SPC") and conducts one or more relevant activities through a Segregated Portfolio which is tax resident in another jurisdiction?*		
YES / NO	↓	
Segregated Portfolio name (*)		
INSERT NAME OF THE SP FOR WHICH THIS FORM RELATES TO		
Does the Entity (or Segregated Portfolio, as the case may be) have a foreign branch which is also carrying on a relevant activity and for which it wishes to submit this form? *		
YES / NO	↓	
Name of Foreign Branch (*)		
INSERT TEXT		

Once the Entity name is selected from the drop down list and the 'Validate Information' button is pressed, this form will pre-populate with certain information for the Entity.

If change to Entity name is required, this will need to be done through the General Registry.

An SPC must specify the SP on whose behalf it is submitting this form. A separate form must be submitted by the SPC for each SP that is required to file this form.

The Entity must complete this Form with respect to the relevant activity carried on by its foreign branch outside the Islands.

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Period End Date (for purposes of this form) *

YYYY-MM-DD

The first Period will be the first financial year commencing after the operative date of the ES Law. The Entity should refer to both the ES Law and The International Tax Co-Operation (Economic Substance)(Prescribed Dates) Regulations, 2018.

Period Start Date (i.e. start of financial year) *

YYYY-MM-DD

Period Days

Pre-populated

Reporting Period

Pre-populated

Responsible Person

Pre-populated from ESN

The Responsible Person can only be changed by resubmitting the Economic Substance Notification via CAP. The Responsible Person may appoint secondary users on the DITC Portal.

IN: General registry Number

Pre-populated from ESN

If change to GR number is required, this will need to be done through General Registry.

Type Income: Relevant Activity *

Holding Company Business
Distribution and Service Centre Business
Banking Business
Fund Management Business
Insurance Business
Intellectual Property Business
Headquarters Business
Financing and Leasing Business
Shipping Business
None

The relevant activity is pre-populated to reflect the selection made on the ESN but can be amended here. If the Entity has more than one relevant activity which is claiming to be tax resident in a jurisdiction outside of the Islands then it must select each such relevant activity.

FI Number (CRS/FATCA)

Pre-populated from ESN with option to update/ correct

Where the Entity indicated on its ESN that it has an FI number but the number was not available at the time of filing the ESN, it will be required to complete here.

IRS GIIN (FATCA)

Pre-populated from ESN with option to update/ correct

Where the Entity indicated on its ESN that it has a GIIN but the number was not available at the time of filing the ESN, it will be required to complete here.

CIMA licence / registration type and number

Pre-populated from ESN with option to update/ correct

Where the Entity indicated on its ESN that it has a CIMA number but the number was not available at the time of filing the ESN, it will be required to complete here.

Entity Details

Status

Pre-populated from General Registry

Date ceased to be active

Pre-populated from General Registry

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Is the Entity a constituent entity of an MNE Group for the purposes of the Country-by-Country reporting (CbCR) framework *

Yes / No ↓

Name Group: Name of MNE Group, if different from Entity name

TIN or Similar *

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of claimed tax residence. If the Entity does not have a TIN the value "NOTIN" should be entered.

TIN issued by (*)

This attribute describes the jurisdiction that issued the TIN. It should be always provided, unless NOTIN is entered in the TIN element.

Jurisdiction of Tax Residence *

 ↓

This is the jurisdiction of claimed tax residence.

Legal Address Type *

Residential or Business
Residential
Business
Registered Office
Unknown

Provide address in country of tax residence or if none, provide Cayman address

Country Code *

Country code selected should be the country the address relates to.

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

Post Office Box

Post Code

City *

Country Subentity

For example; province or state.

Address Free

Address Free allows the input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.

Immediate Parent Details:

How many Immediate Parents does the Entity Have? *

ADD	Use "ADD" button for each Immediate Parent.
UNKNOWN	This information is required under the ES Law. If "UNKNOWN" is selected please provide explanation in "Other" section below.
NONE	Entity does not have an Immediate Parent.

Name of Entity *

May be a corporate or a non-corporate entity, for example a partnership.

TIN or Similar *

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of tax residence of the immediate parent. If the immediate parent does not have a TIN the value "NOTIN" should be entered.

TIN issued by (*)

This attribute describes the jurisdiction that issued the TIN. It should be always provided, unless NOTIN is entered in the TIN element.

Jurisdiction of Tax Residence *

Identification Number other than TIN *

This data element can be provided (and repeated) if there are other identification numbers (INs) available, such as a company registration number or an Entity Identification Number (EIN). If that Entity does not have any other INs, the value "NONE" should be entered.

Type of Identification Number (*)

Jurisdiction that issued other Identification Number (*)

Legal Address Type *

Residential or Business ↓
 Residential
 Business
 Registered Office
 Unknown

Country Code *

↓

Country code selected should be the country the address relates to.

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

Post Office Box

Post Code

City *

Country Subentity

For example; province or state.

Address Free

Address Free allows input of address information in free text. It should only be used in exceptional

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circumstances when it is impossible to provide the address in the fixed format.

Ultimate Parent Details:

Does the Entity have an Ultimate Parent? *

Yes
No
Unknown

Ultimate Parent is defined in the Schedule to the ES Law.

This information is required under the ES Law. If "UNKNOWN" is selected please provide explanation in "Other" section below.

Name of entity *

May be a corporate or a non-corporate entity, for example a partnership.

TIN or Similar *

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of tax residence of the ultimate parent. If the ultimate parent does not have a TIN the value "NOTIN" should be entered.

TIN issued by (*)

This attribute describes the jurisdiction that issued the TIN. It should be always provided, unless NOTIN is entered in the TIN element.

Jurisdiction of tax residence *

Identification Number other than TIN *

This data element can be provided (and repeated) if there are other identification numbers (INs) available, such as a company registration number or an Entity Identification Number (EIN). If the Entity does not have any other INs, the value "NONE" should be entered.

Jurisdiction that issued other identification number (*)

Legal Address Type *

Residential or Business
Residential
Business
Registered office
Unknown

Country Code *

Country code selected should be the country the address relates to.

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

Post Office Box

Post Code

City *

Country Subentity

For example; province or state.

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Address Free

Address Free allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.

Ultimate Beneficial Owners (UBO) Details

How many Ultimate Beneficial Owners (UBO) does the Entity have?*

Last Name of UBO *

First Name of UBO *

TIN or Similar *

TIN issued by (*)

Jurisdiction of tax residence *

UBO Type: Type of ultimate beneficial ownership interest the UBO has with the Entity *

Legal Person - Ownership	↓
Legal Person - Other Means	
Legal Person - Senior Managing Official	
Legal Arrangement – Trust - Settlor	
Legal Arrangement – Trust - Trustee	
Legal Arrangement – Trust - Protector	
Legal Arrangement – Trust - Beneficiary	
Legal Arrangement - Trust - Other	
Legal Arrangement – Other - Settlor-Equivalent	
Legal Arrangement – Other - Trustee-Equivalent	
Legal Arrangement – Other - Protector-Equivalent	
Legal Arrangement - Other - Beneficiary-Equivalent	
Legal Arrangement - Other - Other-Equivalent	

Ultimate Beneficial Owner is defined in the Schedule to the ES Law.

ADD All fields relating to an UBO must be completed for each one.

UNKNOWN This information is required under the ES Law. If “UNKNOWN” is selected please provide explanation in “Other” section below.

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of tax residence of the UBO. If the UBO does not have a TIN, the value “NOTIN” should be entered.

This attribute describes the jurisdiction that issued the TIN. It should be always provided, unless NOTIN is entered in the TIN element.

Legal Address Type *

Residential or Business	↓
Residential	
Business	
Registered Office	
Unknown	

Country Code

Country code selected should be the country the address relates to.

Street

Building Identifier

Suite Identifier

Floor Identifier

District Name

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Post Office Box
Post Code
City *
Country Subentity
Address Free

For example; province or state.

Address Free allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.

Confirmations

The Entity is subject to corporate income tax on all of its income from the relevant activity by virtue of its tax residence, domicile or other criteria of a similar nature in the jurisdiction of tax residence *

YES
NO

If the Entity answers NO to both confirmations, it will be required to complete and file the ES Return.

The Entity is a "disregarded entity" for U.S. income tax purposes, and has a U.S. Corporation or Individual as its Parent and all of the Entity's income has been included on the tax return of the U.S. Parent. *

YES
NO

Evidence

Upload evidence to substantiate claim of tax residence in the jurisdiction listed above

Choose File

Declarations

By submitting this form, the Entity:

- (a) Confirms that all information in this form is accurate; and
- (b) Acknowledges that there are sanctions for knowingly or wilfully supplying false or misleading information under section 13(2) of the ES Law. *

These declarations are made by the Entity. The Entity should ensure that the person who submits this ES Return has appropriate authority or permission to do so.

Submit

Year 2 Onwards

The Entity confirms that all information on the form applies equally to the Entity's latest financial year (Period)

Yes / No

Where "No" is selected, the entire form becomes editable for the current period. Please update the form as necessary and submit.

Submit