



Ministry of Financial Services & Commerce

Cayman Islands Government

INDUSTRY ADVISORY

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ES Update: Form for an Entity Tax Resident in Another Jurisdiction (TRO Form)

The Department for International Tax Cooperation (DITC) advises industry that TRO Forms for successive reporting periods (i.e. a financial year following a financial year in respect of which a TRO Form has already been submitted by an entity) are now being accepted via the [DITC Portal](#).

Responsible Persons, or any Secondary Users assigned by them for ES purposes, of entities that require to submit a TRO Form for a successive reporting period should log into their DITC Portal accounts and submit the TRO Form by the applicable deadline.

TRO Forms for successive reporting periods are based on the TRO Form submitted for the previous reporting period. Please refer to the updated version of the [DITC Portal User Guide](#) (available from Monday, 22 November 2021) for guidance on how to complete and submit a TRO Form for a successive reporting period.

The submission deadline for TRO Forms is 12 months from the last date of the reporting period being reported on (regardless of the relevant activity(ies) conducted). For example, the submission deadline for entities that require to submit a TRO Form for a reporting period/financial year that ended on 31 December 2020 is **31 December 2021**.

Please refer to the [DITC's Economic Substance Legislation and Resources](#) for more information. Please note that the [Practice Points](#) are regularly updated with frequently asked questions and so should also be referred to.

Questions relating to Economic Substance may be emailed to CaymanESPortal@gov.ky

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