

Department for International Tax Cooperation



CAYMAN ISLANDS

Updates Bulletin

Posted June 2025

It is recommended that this webpage is reviewed regularly to check for updates:

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I. 2024 CRS & FATCA Reporting Deadlines

The DITC Portal is open for 2024 CRS and FATCA submissions.

Reporting obligation	FIs in scope*	Deadline
2024 Registration (Notification)	An entity that became an FI after 30 April 2024.	30 April 2025**
2024 CRS Reporting (CRS XML)	FIs with CRS reportable accounts.	31 July 2025
2024 CRS Filing Declaration (nil return)	All FIs with a CRS reporting obligation.	31 July 2025
2024 FATCA Reporting (FATCA XML)	FIs with FATCA reportable accounts or FIs that wish to submit a nil return (not mandatory).	31 July 2025
2024 CRS Compliance Form	All FIs with a CRS reporting obligation.	15 September 2025

Financial institutions are advised to comply with the stated reporting obligations and deadlines. Failure to comply may lead to enforcement actions by the Tax Information Authority.

*Pursuant to the [Tax Information Authority \(International Tax Compliance\) \(Common Reporting Standard\) Regulations \(2021 Revision\)](#).

**Additional day added as the 30 April 2025 falls on a Bank Holiday.

II. Reportable and Participating Jurisdictions

An updated list of [CRS Reportable and Participating Jurisdictions](#) was published in the Cayman Islands Gazette, Issue No. 07/2025, on Monday, 31 March 2025. See pages 555-558.

Please note:

A “Participating Jurisdiction” is a jurisdiction that has an agreement in place and has committed to exchange CRS information by an agreed date. A “Reportable Jurisdiction” is a Participating Jurisdiction

that has entered into an information exchange agreement with the Cayman Islands, which triggers an obligation to exchange financial account information in accordance with the CRS (i.e. a jurisdiction that has an activated exchange agreement). As not every Participating Jurisdiction has an activated exchange agreement with the Cayman Islands, not all Participating Jurisdictions will appear on the list of Reportable Jurisdictions.

Once a Participating Jurisdiction Person becomes a Reportable Jurisdiction Person, there is an obligation on the FI to collect the TIN of that Account Holder or Controlling Person. If the TIN is available in the FI's records it must be reported, as the TIN is a mandatory field. Where the FI does not already have TIN in its records, it must make reasonable efforts to obtain and report the TIN by the end of the second calendar year following the year in which the accounts were identified as Reportable Accounts.

Further information can be found in the CRS Guidance and Explanatory Notes posted on the [DITC website](#).

As jurisdictions implement the requirements of the CRS, both the Reportable and Participating Jurisdiction lists will be updated. As the status of the AEOI and CRS commitments are continuously developing, both lists remain under review and subject to change.

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