

Cayman Islands: AEOI Portal Update

Author:

Craig T. Fulton, Partner

Further to our previous [alert](#), the Department for International Tax Cooperation (“DITC”) has issued an [industry alert](#), revising notification dates for US FATCA and CRS and confirming that a new Automatic Exchange of Information Portal User Guide (the “AEOI Portal User Guide”) is available.

New AEOI Portal User Guide v.3.2

The DITC has published a new [AEOI Portal User Guide v.3.2](#).

Notification Obligations: US FATCA and CRS

All Cayman Financial Institutions must register on the AEOI Portal for US FATCA and CRS or vary their existing US FATCA/UK CDOT registration to add the CRS, even if they have no reporting obligations. The deadline for this has been extended to **31 July 2017**.

Reporting Obligations: US FATCA and CRS

The AEOI Portal is now open and available for CRS Reporting. Reporting under US FATCA and CRS must be completed by **31 July 2017**.

CRS Reportable Jurisdictions

A revised list of [CRS Reportable Jurisdictions](#) has been published. Please note that Barbados, Curaçao and Niue will now be Reportable Jurisdictions for reports due in 2018 onwards instead of 2017.

Entity and Individual Self-Certifications available on webpage

Revised Entity and Individual Self-Certifications are now available at http://www.tia.gov.ky/pdf/CRS_Legislation.pdf in fillable form format.

For further information, please contact the author or your usual Conyers Dill & Pearman contact.

AUTHOR:

CRAIG T. FULTON

PARTNER

craig.fulton@conyersdill.com

+1 345 814 7372

OTHER CONTACT:

KEVIN C. BUTLER

PARTNER

HEAD OF CAYMAN ISLANDS

kevin.butler@conyersdill.com

+1 345 814 7374

GLOBAL CONTACTS:

FAWAZ ELMALKI

HEAD OF DUBAI OFFICE

fawaz.elmalki@conyersdill.com

+9714 428 2900

CHRISTOPHER W.H. BICKLEY

HEAD OF HONG KONG OFFICE

christopher.bickley@conyersdill.com

+852 2842 9556

LINDA MARTIN

HEAD OF LONDON OFFICE

linda.martin@conyersdill.com

+44(0)20 7562 0353

ALAN DICKSON

HEAD OF SINGAPORE OFFICE

alan.dickson@conyersdill.com

+65 6603 0712

This article is not intended to be a substitute for legal advice or a legal opinion. It deals in broad terms only and is intended to merely provide a brief overview and give general information.

ABOUT CONYERS DILL & PEARMAN

Conyers Dill & Pearman is a leading international law firm advising on the laws of Bermuda, the British Virgin Islands, the Cayman Islands and Mauritius. Conyers has over 130 lawyers in eight offices worldwide and is affiliated with the Conyers Client Services group of companies which provide corporate administration, secretarial, trust and management services.

For further information please contact: media@conyersdill.com