

US FATCA and CRS Reporting Deadline Extended

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Further to our [previous alert](#), the Department for International Tax Cooperation (“DITC”) has issued an [industry alert](#) extending the reporting deadline date for US FATCA and CRS.

Notification Obligations: US FATCA and CRS

All Cayman Financial Institutions are reminded that they must register, or vary their existing US FATCA/ UK CDOT registration, for CRS on the AEOI Portal, even if they have no reporting obligations. The deadline for completion of the registration and variation process is **31 July 2017**.

Reporting Obligations: US FATCA and CRS

The DITC has extended the reporting deadline for US FATCA and CRS to **31 August 2017**. All Cayman Financial Institutions and Trustee Documented Trusts must submit a CRS Filing Declaration, even if they have no reportable accounts.

Due to high volume on the AEOI Portal, all Cayman Financial Institutions are encouraged to perform their obligations as soon as possible and in advance of the deadlines.

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