

Country by Country Reporting (CbCR) Re-registration Required by 30 November 2025

All Multi-National Enterprise (MNE) Groups that have Cayman Constituent Entities for purposes of the Country-by-Country Reporting (CbCR) Regime will need to complete a one-off re-registration on the new DITC CbCR Portal by 30 November 2025. The legacy CbCR Portal has now been taken offline.

Only a single notification needs to be made on behalf of all Cayman Constituent Entities within the MNE Group (i.e. each Cayman Constituent Entity is not required to make a separate notification filing). The DITC has emailed the primary contact in respect of each MNE Group of record on the legacy CbCR Portal with instructions on the re-registration process, but we encourage in-scope groups to check internally that the registration has been attended to. If a Cayman entity is unsure whether it is part of an MNE Group, this is something the group's tax team should be able to confirm.

The Industry Advisory is available [here](#).

The CbCR Guidelines have also been revised. Version 1.3, issued on 18 August 2025, is available [here](#).

Which groups are in scope of CbCR?

Broadly speaking, CbCR is relevant to MNE Groups with annual consolidated group revenue of US\$850 million or more in the preceding fiscal year. Note, other jurisdictions may specify the threshold in Euros (€750 million). A "Group" means a collection of enterprises related through ownership or control such that it is either required to prepare Consolidated Financial Statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange.

Can Conyers help?

Conyers can advise on the application of CbCR and whether an entity/group is in scope and can advise on ongoing obligations under the CbCR regime. Please reach out to your normal Conyers contact, or to Roisin Liddy-Murphy or Sarah Howie for assistance.

Conyers is also able to provide Cayman Islands CbCR registration and ongoing reporting services. If you would like to hear more, please reach out to Jarladth Travers, Terry-Ann Arch, Flip du Plessis or Claire Pattimore.

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