

Cayman Islands Regulatory Filing Dates for 2026

Regulatory requirements in the Cayman Islands have continued to expand over recent years, placing increased obligations on Cayman domiciled entities to remain compliant with evolving statutory, economic substance, AML, FATCA/CRS, and beneficial ownership requirements.

As a result, directors, managers, and service providers are now subject to greater scrutiny and more frequent regulatory filings, with non compliance carrying heightened regulatory and reputational risk.

To support effective governance and timely compliance, entities must maintain robust internal processes to meet filing deadlines, respond to regulatory filing deadlines, and ensure ongoing and accurate disclosure to the relevant authorities, including the Cayman Islands Monetary Authority (CIMA), the Registrar of Companies, and the Department for International Tax Cooperation (DITC). To help you stay ahead of these obligations, we have compiled a comprehensive overview of the key regulatory filing dates for the year ahead, covering annual returns, economic substance notifications and returns, fund filings, AML updates, and other general regulatory reporting requirements. This overview is designed to assist you in planning ahead, mitigating compliance risks, and avoiding penalties associated with late or inaccurate submissions.

Should you require clarification on any specific regulatory requirements, filing deadlines, or ongoing compliance obligations, our Regulatory & Risk Advisory team is available to provide tailored support and practical guidance at every stage of the compliance lifecycle.

	KEY ANNUAL DATES/ FILING DEADLINES ¹
Annual Requirement	Annual Requirement ² : Director Training covering Anti-Money Laundering, Counter Financing of Terrorism, Proliferation Financing Training and Targeted Financial Sanctions – Annual Requirement.
January	1 January: Conyers annual invoices due for payment of annual government and other applicable fees. 15 January: Annual CIMA fees and Director annual registration fees due (re: mutual funds) ³ . 15 January: Annual declaration for SIBA registered persons. 31 January: Economic substance notifications (DITC), annual returns ⁴ and annual fees due to the Registrar ⁵ .
April	30 April: Registration date for financial institutions under FATCA and CRS that commenced business between 1 May 2025 and 30 April 2026.
June	30 June: Audited financial statements of mutual and private funds and fund annual returns due to CIMA for registered entities with a 31 December 2025 FYE ⁶ .
July	31 July: CRS and FATCA annual returns for all financial institutions due to the DITC.

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September	1 September: Date by which strike off applications must be submitted for dissolution on 31 December 2026. 15 September: CRS Compliance Form due to the DITC for the FYE 31 December 2025.
October	14 October: CIMA Rules and Statements of Guidance on Corporate Governance and Internal Controls were effective from 14 October 2023. Operators of regulated entities should review compliance at least annually.
November	1 November: Date by which a strike off application must be submitted to avoid 2027 fees.
December	1 December: Date by which an entity must be put into voluntary liquidation to avoid 2027 fees. 31 December: Economic substance returns and TROs due to the DITC for “relevant entities” carrying on a “relevant activity” with a 31 December 2025 FYE ⁷ . 31 December: Deregistration deadline to avoid imposition of 2027 fees for CIMA registered entities and directors.

¹There is an ongoing obligation to provide updated beneficial ownership information and to make filings required by statute (i.e changes to directors and officers, alterations in memorandum and articles of association, changes in share capital etc.).

²Recommended, not statutory date.

³Late payment penalties accrue after 15 January on a monthly basis.

⁴Applies to all companies and partnerships including foreign companies and partnerships registered in Cayman.

⁵Economic substance notifications must be filed before an annual return can be filed. The annual return and fees must be filed and paid by 31 January for an entity to be in good standing. Late payment penalties accrue from 31 March 2026.

⁶Due within 6 months of the end of the FYE.

⁷Return dates vary depending on the FYE. An entity with a 30 June 2025 FYE would need to file a return/TRO by 30 June 2026.

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