



MINISTRY OF
FINANCIAL SERVICES,
COMMERCE & ENVIRONMENT
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

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Contact: Nangel Kwong

Direct: (345) 244-2266

Mobile: (345) 525-2266 • Fax: (345) 949-6374

E-mail: nangel.kwong@gov.ky

Twitter: @CaymanFinServ

Website: www.ditc.gov.ky

Common Reporting Standard Guidance Notes Issued

Industry is advised that the Department for International Tax Cooperation (DITC) issued the Cayman Islands Common Reporting Standard (CRS) Guidance Notes on 12 April 2016. The CRS Guidance Notes are issued following consultation with industry and the Cayman Islands CRS Working Group.

The Tax Information Authority (TIA), which falls under the DITC and is the sole, dedicated channel in Cayman for international tax information exchange, has published an updated list of CRS participating jurisdictions, pursuant to regulation 5(3) of The Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations. This Participating Jurisdiction List can be accessed via the Cayman Islands Government Gazette Office website: <http://www.gov.ky/portal/pls/portal/docs/1/12296466.PDF>.

An updated Entity Self-Certification Form is also available and is circulated for industry use.

These documents will be made available on the DITC website in due course.

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