

Department for International Tax Cooperation



CAYMAN ISLANDS

Common Reporting Standard (“CRS”) Legislation and Resources

Legislation

[Tax Information Authority \(International Tax Compliance\) \(Common Reporting Standard\) \(Amendment\) Regulations, 2016](#)

[Tax Information Authority \(International Tax Compliance\) \(Common Reporting Standard\) Regulations, 2015](#)

[Cayman Islands Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information \(“MCAA”\)](#)

[Declaration on Joining the MCAA](#)

[CRS Guidance Notes v3.0](#)

CRS Participating Jurisdictions (*see Appendix 2 to CRS Guidance Notes*)

CRS Reportable Jurisdictions (*see Appendix 3 to CRS Guidance Notes*)

[Cayman Islands AEOI Portal User Guide](#)

[Entity Self-Certification Form](#)

[Individual Self-Certification Form](#)

External Resources

[Standard for Automatic Exchange of Financial Account Information for Tax Matters](#) (to be updated in due course)

“This publication is the first edition of the full version of the Standard for Automatic Exchange of Financial Account Information. It contains the text of the Model Competent Authority Agreement and the Common Reporting Standard, and the Commentaries thereon, as they read on 15 July 2014.

The Standard, developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information

with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions.

- Part I gives an overview of the Standard.
- Part II contains the text of the Model Competent Authority Agreement (Model CAA) and the Common Reporting and Due Diligence Standard (CRS).
- Part III contains the Commentaries on the Model CAA and the CRS as well as a number of Annexes.”

[OECD Automatic Exchange Portal](#)

[OECD CRS-related Frequently Asked Questions](#)

Industry Advisories

Please note that the Industry Advisories are listed in chronological order and information in an advisory may be replaced in part or in its entirety by information in a subsequent advisory.

[AEIO Portal reopened with revised documentation](#) (Issued 20 March 2018)

[CRS Lists of Participating & Reportable Jurisdictions](#) (Issued 1 February 2018)

Archived - Industry Advisories

Please note these documents have been superseded.

[CRS Guidance Notes v2.1](#) (Issued 31 July 2017)

[AEIO Portal Update](#) (Issued 22 June 2017)

[Cayman Islands AEIO Portal Update](#) (Issued 19 May 2017)

[Extraordinary Gazette – Updated List of CRS Reportable Jurisdictions \(2017 and 2018\)](#) (Issued 19 April 2017)

[Automatic Exchange of Information \(AEIO\)](#) (Issued 13 April 2017)

- [Consolidated CRS Guidance Notes, appendices and CRS Regulations 2015 and 2016](#)

[CRS Participating Jurisdictions and CRS Reportable Jurisdictions](#) (Issued 31 March 2017)

[Notification and Reporting Due Dates](#) (Issued 3 March 2017)

[Second Tranche of CRS Regulations](#) (Issued 22 December 2016)

[Common Reporting Standard Updates](#) (Issued 12 April 2016)

- [Participating Jurisdiction List](#)

[Common Reporting Standard Updates](#) (Issued 8 December 2015)

[CRS Regulations Are in Effect](#) (Issued 20 October 2015)