

Department for International Tax Cooperation



CAYMAN ISLANDS

Common Reporting Standard (“CRS”) Legislation and Resources

Legislation

[Tax Information Authority \(International Tax Compliance\) \(Common Reporting Standard\) Regulations, 2018](#)

[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 \(Second Edition\)](#)

This publication contains the following four parts:

- A model Competent Authority Agreement (CAA) for the automatic exchange of CRS information;
- The Common Reporting Standard;
- The Commentaries on the CAA and the CRS; and
- The CRS XML Schema User Guide.

This edition expands the last part on the CRS XML Schema User Guide.

It contains additional technical guidance on the handling of corrections and cancellations within the CRS XML Schema, as well as a revised and expanded set of correction examples. The other parts remain unchanged relative to the first edition issued in 2014.

[Standard for Automatic Exchange of Financial Information in Tax Matters IMPLEMENTATION HANDBOOK Second edition](#)

[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.

[Cayman AEOI Portal Update](#) (Issued 29 May 2018)

[AEOI 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Please note these documents have been superseded.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)

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

[Cayman Islands AEOI 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 \(AEOI\)](#) (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)