

Tax Information Authority



CAYMAN ISLANDS

Country-by-Country Reporting Instructions on Constituent Entities File

3 May 2018

The Primary Contact **MUST** complete the CbCR notification process by preparing a single CSV file in the form of the Constituent Entities File in CSV format based on the DITC's [template](#) and made in respect of all the MNE Group's Constituent Entities which are resident in the Islands.

The Constituent Entities File must pass the DITC's validation rules – which are specified in Table A below - in order to be accepted. It will be rejected if it is not in the CSV format based on the DITC's template and/or the data does not comply with the DITC's specified validation rules.

The Constituent Entity File must comply with the following validation rules otherwise it will be not be accepted:

1. All fields are mandatory.
2. The required data must be contained within double quotes.
For example, if the CbCR Number is 999999, that must be entered as "999999".
3. If there is no data in the case of the fields "CE registration number" and/or "CE's FI Code", then "N/A" must be entered.

Sample data is provided in Table B below.

Table A

CbCR : Constituent Entity File : Field Design and Validations							
Data Fields	"CbCR Number"	"CE Name"	"CE address"	"CE registration number"	"CE type"	"CE's FI Code"	"Is the CE regulated by CIMA?"
Validations and Rules	This must be the six-character number issued by the DITC to the MNE Group's Reporting Entity. (i.e. This must be the same for all Constituent Entities resident in the Islands which are part of the same MNE Group	This must be the full legal name of the relevant Constituent Entity which is resident in the Islands for the purposes of the CbCR Regulations.	This must be either the registered office or principal place of business in the Islands of the relevant Constituent Entity.	This must be the number issued by the General Registry to the relevant Constituent Entity and must be in the format used by the General Registry for the applicable CE type. Alternatively, enter "N/A" if the Constituent Entity is not required to register with the General Registry e.g. because it is a type of legal arrangement which is not required to register with the General Registry, such as a general partnership or a trust that is not an exempted trust.	This must be one of either: "Company", "Partnership", "Trust". For this purpose: <ul style="list-style-type: none"> "Company" applies to all types of company, including those incorporated/registered under the Companies Law, Foundation Companies and LLCs. "Partnership" applies to all types of partnerships, including general partnerships, Limited Partnerships and Exempted Limited Partnerships. "Trust" applies to all types of trusts, including exempted trusts and those that are not exempted. 	This must be either the FI Code issued by the DITC to the relevant Constituent Entity if it is registered a Cayman Financial Institution (CFI) on the Cayman Islands AEOI Portal in respect of FATCA and/or the Common Reporting Standard or "N/A" if it is not registered as such. The FI code must be in the format "FI012345" i.e. letters "FI" followed by six numbers. Alternatively, enter "N/A" if the Constituent Entity is not a CFI.	The only two available choices are "Yes" and "No"

Table B

This is sample data for the Constituent Entity File:

CbCR : Constituent Entity File : Sample Data							
Data Fields	"CbCR Number"	"CE Name"	"CE address"	"CE registration number"	"CE type"	"CE's FI Code"	"Is the CE regulated by CIMA?"
Sample Data 1	"123456"	"ABC Fund"	"XYZ Service Provider, Box 1, Cayman Islands"	"CR1"	"Company"	"FI012345"	"No"
Sample Data 2	"123456"	"ABC SPV"	"XYZ Service Provider, Box 1, Cayman Islands"	"CR2"	"Company"	"N/A"	"Yes"
Sample Data 3	"123456"	"ABC LLC"	"XYZ Service Provider, Box 1, Cayman Islands"	"CR3"	"Company"	"FI23456"	"No"
Sample Data 4	"123456"	"ABC ELP"	"XYZ Service Provider, Box 1, Cayman Islands"	"ELP1"	"Partnership"	"N/A"	"No"
Sample Data 5	"123456"	"ABC Trust"	"XYZ Service Provider, Box 1, Cayman Islands"	"N/A"	"Trust"	"N/A"	"No"