

Department for International Tax Cooperation



CAYMAN ISLANDS

Country-by-Country Reporting (“CbCR”) Legislation and Resources

1. Legislation

- [Tax Information Authority \(International Tax Compliance \(Country-by-Country Reporting\) Regulations, 2017 \(CbCR Regulations\)](#)

2. Resources

a. Domestic

- [CbCR Guidance](#)
- [Constituent Entities File template](#)
- [Instructions on Constituent Entities File](#)
- [Authorisation Letter template](#)
- [CbC XML Schema User Guide](#)
- [Multilateral Competent Authority Agreement on Country-by-Country Reporting \(CbCR MCAA\)](#)
- [Cayman Islands declaration on effective date for exchanges of information under the CbCR MCAA](#)
- [Bilateral Competent Authority Agreement on CbCR between Cayman Islands and the UK](#)
- [Competent Authority Agreement on CbC Reports between the United States of America and the Cayman Islands](#)
- [Competent Authority Agreement on CbC Reports between Guernsey and the Cayman Islands](#)
- [Competent Authority Agreement on CbC Reports between Isle of Man and the Cayman Islands](#)

b. External

- [OECD Transfer Pricing Documentation and Country-by-Country Reporting, Action 13: 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project \(OECD Final Report\)](#)

- [OECD Guidance on the Implementation of Country-by-Country Reporting – BEPS Action 13, OECD/G20 Base Erosion and Profit Shifting Project \(Implementation Guidance\)](#)
- [OECD CbCR-related Frequently Asked Questions \(CbCR FAQs\)](#)
- [OECD CbCR XML Schema User Guide for Tax Administrations \(User Guide\)](#)
- [Signatories to the MCAA](#)

3. Industry Advisories

- [27 August 2018 – Country-by-Country Reporting Notification Deadline](#)
- [4 May 2018 – Country-by-Country Reporting \(CbCR\) Portal: Launch](#)
- [29 March 2018 - CbCR Guidance](#)
- [20 March 2018 - AEOI Portal reopened with revised documentation](#)
- [5 February 2018 - Preparations for Launch of CbCR Portal](#)
- [20 December 2017 - Issue of CbCR Regulations and Consultation of CbCR Guidance](#)