

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 Notes (to follow)*
- *CbCR Notification template (to follow)*
- *Authorisation Letter template (to follow)*
- [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](#)

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

- [20 December 2017 - Issue of CbCR Regulations and Consultation of CbCR Guidance](#)