

# Department for International Tax Cooperation



CAYMAN ISLANDS

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## FATCA Legislation and Resources

### Legislation

#### United Kingdom

[Tax Information Authority \(International Tax Compliance\) \(United Kingdom\) Regulations \(2018 Revision\)](#)

[United Kingdom / Cayman Islands Intergovernmental Agreement \(FATCA\)](#)

[Tax Information Authority \(International Tax Compliance\) \(United Kingdom\) Regulations, 2014](#)

[Tax Information Authority \(International Tax Compliance\) \(United Kingdom\) \(Amendment\) Regulations, 2015](#)

[Tax Information Authority \(International Tax Compliance\) \(United Kingdom\) \(Amendment\) \(No.2\) Regulations, 2015](#)

#### United States

[Tax Information Authority \(International Tax Compliance\) \(United States of America\) Regulations \(2018 Revision\)](#)

[United States of America / Cayman Islands Intergovernmental Agreement to Implement FATCA](#)

[Tax Information Authority \(International Tax Compliance\) \(United States of America\) Regulations, 2014](#)

[Tax Information Authority \(International Tax Compliance\) \(United States of America\) \(Amendment\) Regulations, 2015](#)

[Tax Information Authority \(International Tax Compliance\) \(United States of America\) \(Amendment\) \(No.2\) Regulations, 2015](#)

[Competent Authority Arrangement \(Cayman Islands and the United States of America\)](#)

[FATCA Guidance Notes](#)

[Cayman Islands AEOI Portal User Guide](#)

[Entity Self-Certification Form](#)

[Individual Self-Certification Form](#)

## 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)

[Cayman AEOI Portal Updates – Notification & Reporting Deadlines](#) (Issued 19 July 2017)

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

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

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

[Final Extension of Notification and Reporting Due Dates](#) (Issued 8 June 2016)

[Notification and Reporting Due Dates for UK CDOT and US FATCA](#) (Issued 8 April 2016)

## External Resources

[IRS FATCA Resources website](#)

[FATCA Information for Foreign Financial Institutions and Entities](#)

[FATCA XML Schemas and Business Rules for Form 8966](#)

[FATCA XML Schema Best Practices for Form 8966](#)

**Note: The previous IRS recommended XML schema best practices relating to prohibited characters, advising that they could be encoded, has now been withdrawn by the IRS.**

*“FATCA XML documents should conform to recommended XML schema best practices. Certain characters are prohibited and if included the system will reject the data packet and generate an error notification.”*

**Please contact the Tax Information Authority, DITC via [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) in the event that a return was successfully submitted (“Accepted” status) using the encoding characters (e.g. &#x2013;). The Financial Institution name, Return name and Reference code (e.g. FR23751) must be provided.**