

Department for International Tax Cooperation



CAYMAN ISLANDS

FATCA Legislation and Resources

Legislation

United Kingdom

[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

[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

[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)

[FATCA Self-certification Form](#) (Issued 1 July 2014)

[The Responsible Officer Role in the Cayman Islands](#) (Issued 12 March 2014)

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XML schema best practices relating to prohibited characters, advising that they could be encoded, has now been withdrawn by the IRS.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 in the event that a return was successfully submitted ("Accepted" status) using the encoding characters (e.g. &). The Financial Institution name, Return name and Reference code (e.g. FR23751) must be provided.