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

Competent Authority Arrangement (Cayman Islands and the United States of America)

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
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.

FATCA/CRS Reporting Deadlines and Economic Substance Update (Issued 13 June 2019)

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XML schema best practices relating to prohibited characters, advising that they could be encoded, has now been withdrawn by the IRS.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