



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

Date: 24 August 2018

E-mail address: CaymanCbCRportal@gov.ky

Web: www.ditc.gov.ky

Country-by-Country Reporting Notification Deadline

The Department for International Tax Cooperation reminds industry of the **30 September 2018** deadline for Constituent Entities in the Cayman Islands to make CbCR notifications for MNE Groups that have a Fiscal Year which began on or after 1 January 2016, and ended on or before 30 September 2018, if the MNE Group's Reporting Entity is not resident in the Islands.

The following web links provide direct access to the Cayman Islands CbCR Portal:

- Notification Part 1: <https://caymanaeoportal.gov.ky:8443/notify.php>
- Notification Part 2: <https://caymanaeoportal.gov.ky:8443/signin.php>

Both Part 1 and 2 of the Notification process must be successfully submitted for the Notification to be complete. The CbCR Portal is currently open for Notification and Reporting submissions.

Notifications required by 30 September 2018 will be noted and subject to further compliance reviews by the DITC if they are not submitted by that deadline.

For assistance using the CbCR Portal, please refer to the following documents:

(a) CbCR Guidance v1.1

- http://www.tia.gov.ky/pdf/Cayman_CbCR_Guidance.pdf

Appendix I: CbCR Notification and Appendix II: The Reporting Procedure on the CbCR Portal

(b) Constituent Entity File

- http://www.tia.gov.ky/pdf/Constituent_Entities_File.csv

(c) Constituent Entity File - Instructions

- http://www.tia.gov.ky/pdf/CbCR_-_Instructions_on_Constituent_Entities_File.pdf

Queries regarding the CbCR Portal should be directed to CaymanCbCRportal@gov.ky

-End-