

Tax Information Authority



CAYMAN ISLANDS



Reports under the Reporting of Savings Income Information (European Union) Regulations, 2005

NOTES ON THE COMPLETION OF SAVINGS INCOME REPORTS

Introduction

These Notes are designed to assist in the completion of *savings income* reports in the form of Schedules 2 & 3 to the Reporting of Savings Income Information (European Union) Regulations, 2005. In the first instance, reference should be made to the Regulations themselves and to the current version of the "Guidance Notes on the Reporting of Savings Income Information requirements in the Cayman Islands".

These Notes and the forms for *savings income* reports may be found at www.tia.gov.ky.

Words which have been italicized in these Notes are defined in the Regulations and should be interpreted accordingly.

Completion of reports

Relevant payee information / *residual entity* information

Name

Enter the name of the reportable individual (*relevant payee*) or entity (*residual entity*)

Where more than one individual shares entitlement to the payment or the receipt, a separate form must be completed for each *relevant payee*. Do not complete a form for individuals that are not reportable.

Permanent Address

The address to be shown is the permanent address of the *relevant payee* or *residual entity*. It should include the postal code, if known.
(See Section V of the Guidance Notes in relation to determination of address.)

Country Code

Enter the ISO country code for the country of residence. A list of country codes is attached - **Appendix 1 (Notes on Completion)**.

Tax Identification Number (TIN)

Enter a *Tax Identification Number* TIN, if required. Completion of TIN details is required where contractual relations between an *agent* and a *relevant payee* are entered into, or transactions are carried out in the absence of contractual relations, on or after 1 July 2005.

Date of birth and place of birth

Where a TIN is required but is not available, the date and place of birth should be entered.

The date of birth should be shown as day/month/year.

The place of birth should be shown by country code. The country codes are the same as those required for permanent address (see **Appendix 1 (Notes on Completion)**).

Payment Information

Name of agent

Enter the name of the *paying agent* or the *receiving agent*.

Capacity of agent

Specify whether the *agent* is a *paying agent* or a *receiving agent*.

Address of agent

Enter the business address of the *agent*.

Account number of relevant payee / residual entity

Provide the account number or unique identification (description and / or number) of the instrument or other source in respect of which the payment of savings income was made.

Savings income payment amount and currency code

Enter the amount of the *savings income*. (See Section III of the Guidance Notes in relation to what constitutes *savings income*.)

The currency code should be reported according to the SWIFT standard to show the currency in which the report is made. A list of currency codes is attached - **Appendix 2 (Notes on Completion)**.

Savings income code

Identify the appropriate category of *savings income* in accordance with regulation 9(1).

Enter the *savings income* code as A, B or C to correspond with the categories of *savings income* specified in regulations 9(1)(a), (b) & (c) respectively.

Reporting period

Enter the reporting period in respect of which the report is being made.

Reporting periods are annual and end on 31 December each year.

Submission of reports

Mode of completion

Reports should be completed electronically using the standard forms which accompany these Notes and which are available at www.tia.gov.ky.

Completed reports should be printed and submitted to the Tax Information Authority at the address below. Advance copies of completed reports may be submitted by email.

Multiple reports?

Where more than one payment is made from a single account or security, **either** an individual transaction, **or** an aggregate figure relating to all transactions, should be reported on each form.

If the payment is made to an individual, separate forms for each individual should be used even when a number of individuals receive the income from the same account or security. For example, for a joint account, a separate form will be required for each individual who is reportable.

If the payment is made to a *residual entity* a single form should be completed for each account or security.

Contact details:

Tax Information Authority
PO Box 10080
Elizabethan Square (3rd Floor, Phase III)
80 Shedden Road
George Town
Grand Cayman KY1-1001
Cayman Islands

Email: tia@gov.ky
Fax: 345 946 4804

APPENDIX 1 (Notes on Completion)

ISO Country Codes

TABLE A - Alphabetically by ISO Country Code

ISO Code	COUNTRY
AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AN	Netherlands Antilles
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AX	Aland Islands
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria
BH	Bahrain
BI	Burundi
BJ	Benin
BM	Bermuda
BN	Brunei Darussalam
BO	Bolivia
BR	Brazil
BS	Bahamas
BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) Islands
CD	Congo, The Democratic Republic of the
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Ivory Coast (Cote D'Ivoire)
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China

CO	Colombia
CR	Costa Rica
CS	Serbia And Montenegro
CU	Cuba
CV	Cape Verde
CX	Christmas Island
CY	Cyprus
CZ	Czech Republic
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
EH	Western Sahara
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands
FM	Micronesia
FO	Faroe Islands
FR	France
GA	Gabon
GD	Grenada
GE	Georgia
GF	French Guiana
GG	Guernsey
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GP	Guadeloupe
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and the South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Guinea Bissau
GY	Guyana
HK	Hong Kong
HM	Heard Island and McDonald Islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel

IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IQ	Iraq
IR	Iran
IS	Iceland
IT	Italy
JE	Jersey
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	St Kitts & Nevis
KP	Korea, Democratic People's Republic of (North)
KR	Korea, Republic of (South)
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Laos
LB	Lebanon
LC	St Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova, Republic of
MG	Madagascar
MH	Marshall Islands
MK	Macedonia
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao
MP	Northern Mariana Islands
MQ	Martinique
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia

NC	New Caledonia
NE	Niger
NF	Norfolk Island
NG	Nigeria
NI	Nicaragua
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PL	Poland
PM	St Pierre & Miquelon
PN	Pitcairn Island
PR	Puerto Rico
PS	Palestine
PT	Portugal
PW	Palau
PY	Paraguay
QA	Qatar
RE	Reunion
RO	Romania
RU	Russian Federation
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SE	Sweden
SG	Singapore
SH	St Helena
SI	Slovenia
SJ	Svalbard and Jan Mayen Islands
SK	Slovakia
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname
ST	Sao Tome and Principe
SV	El Salvador
SY	Syria
SZ	Swaziland
TC	Turks & Caicos Islands
TD	Chad
TF	French Southern Territories
TG	Togo
TH	Thailand

TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turmenistan
TN	Tunisia
TO	Tonga
TP	East Timor
TR	Turkey
TT	Trinidad & Tobago
TV	Tuvalu
TW	Taiwan, Province of China
TZ	Tanzania, United Republic of
UA	Ukraine
UG	Uganda
UK	United Kingdom
UM	USA Minor Outlying Islands
US	United States
UY	Uruguay
UZ	Uzbekistan
VA	Vatican City State
VC	St Vincent & The Grenadines
VE	Venezuela
VG	Virgin Islands (British)
VI	Virgin Islands (USA)
VN	Vietnam
VU	Vanuatu
WF	Wallis and Futuna Islands
WS	Samoa
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

TABLE B - Alphabetically by country name

COUNTRY	ISO Code
Afghanistan	AF
Aland Islands	AX
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	KY
Central African Republic	CF
Chad	TD
Chile	CL
China	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo	CG
Congo, Democratic Republic of the	CD
Cook Islands	CK
Costa Rica	CR
Cote D'Ivoire	CI

Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
East Timor	TP
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Ethiopia	ET
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and McDonald Islands	HM
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT

Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea, Democratic People's Republic of (North)	KP
Korea, Republic of (South)	KR
Kuwait	KW
Kyrgyzstan	KG
Laos	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia	FM
Moldova, republic of	MD
Monaco	MC
Mongolia	MN
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
Netherlands Antilles	AN
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
Northern Mariana Islands	MP

Norway	NO
Oman	OM
Pakistan	PK
Palau	PW
Palestine	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn Island	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Reunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
St Helena	SH
St Kitts & Nevis	KN
St Lucia	LC
St Pierre and Miquelon	PM
St Vincent and The Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia and Montenegro	CS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Swaziland	SZ
Sweden	SE
Switzerland	CH
Syria	SY
Taiwan, Province of China	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TL
Togo	TG

Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
United States	US
United States Minor Outlying Islands	UM
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Vatican City State	VA
Venezuela	VE
Vietnam	VN
Virgin Islands (British)	VG
Virgin Islands (USA)	VI
Wallis and Futuna	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW

APPENDIX 2

SWIFT STANDARD CODES

CURRENCY	CODE	COUNTRY
EURO	EUR	European Union
Andorran Peseta	ADP	Andorra
UAE Dirham	AED	United Arab Emirates
Afghani	AFA	Afghanistan
Albanian Lek	ALL	Albania
Armenian Dram	AMD	Armenia
Antilles Guilder	ANG	Netherlands Antilles
New Kwanza	AON	Angola
Argentine Peso	ARS	Argentina
Australian Dollar	AUD	Australia
Aruban Guilder	AWG	Aruba
Azerbaijan Manat	AZM	Azerbaijan
Bosnia Marka	BAK	Bosnia
Barbados Dollar	BBD	Barbados
Taka	BDT	Bangladesh
Lev	BGL	Bulgaria
Bahraini Dinar	BHD	Bahrain
Burundi Franc	BIF	Burundi
Bermudian Dollar	BMD	Bermuda
Brunei Dollar	BND	Brunei Darussalam
Boliviano	BOB	Bolivia
Cruzeiro	BRE	Brazil
Bahamian Dollar	BSD	Bahamas
Ngultrum	BTN	Bhutan
Pula	BWP	Botswana
Belarus Rouble	BYB	Belarus
Belize Dollar	BZD	Belize
Canadian Dollar	CAD	Canada
Swiss Franc	CHF	Switzerland
Chilean Peso	CLF	Chile
Yuan Renminbi	CNY	China
Colombian Peso	COP	Columbia
Costa Rican Colon	CRC	Costa Rica
Koruna	CSK	Czechoslovakia
Cuban Peso	CUP	Cuba
Verda Escudo	CVE	Cape Verde
Cyprus Pound	CYP	Cyprus
Djibouti Franc	DJF	Djibouti
Danish Krone	DKK	Denmark
Dominican Peso	DOP	Dominican Republic
Algerian Dinar	DZD	Algeria

Ecuador	ECS	Ecuador
Estonian Croon	EEK	Estonia
Egyptian Pound	EGP	Egypt
Convertible Peseta Securities	ESB	Spain
Ethiopian Birr	ETB	Ethiopia
Fiji Dollar	FJD	Fiji
Falkland Islands Pound	FKP	Falkland Islands
Sterling	GBP	United Kingdom
Georgian Lari	GEL	Georgia
Cedi	GHC	Ghana
Gibraltar Pound	GIP	Gibraltar
Dalasi	GMD	Gambia
Guinea Franc	GNF	Guinea
Quetzal	GTQ	Guatemala
Guinea-Bissau Peso	GWP	Guinea-Bissau
Guyana Dollar	GYD	Guyana
Hong Kong Dollar	HKD	Hong Kong
Lempira	HNL	Honduras
Croatian Kuna	HRK	Croatia
Gourde	HTG	Haiti
Forint	HUF	Hungary
Rupiah	IDR	Indonesia
Shekel	ILS	Israel
Indian Rupee	INR	India
Iraqi Dinar	IQD	Iraq
Iranian Rial	IRR	Iran
Iceland Krona	ISK	Iceland
Jamaican Dollar	JMD	Jamaica
Jordanian Dollar	JOD	Jordan
Yen	JPY	Japan
Kenyan Shilling	KES	Kenya
Kyrgyzstan Som	KGS	Kyrgyzstan
Riel	KHR	Cambodia
Comoro Franc	KMF	Comoros
North Korean Won	KPW	North Korea
South Korean Won	KRW	South Korea
Kuwaiti Dinar	KWD	Kuwait
Cayman Islands Dollar	KYD	Cayman Islands
Kazakhstan Tenge	KZT	Kazakhstan
Kip	LAK	Laos People's Democratic Republic
Lebanese Pound	LBP	Lebanon
Sri Lanka Rupee	LKR	Sri Lanka
Liberian Dollar	LRD	Liberia
Loti	LSL	Lesotho
Latvian Lats	LVL	Latvia
Libyan Dinar	LYD	Libya

Moroccan Dirham	MAD	Morocco
Moldovan Leu	MDL	Republic of Moldova
Malagasy Franc	MGF	Madagascar
Macedonian Denar	MKD	Macedonia
Kyat	MMK	Myanmar
Tugrik	MNT	Mongolia
Pataca	MOP	Macau
Ouguiya	MRO	Mauritania
Maltese Lira	MTL	Malta
Mauritius Rupee	MUR	Mauritius
Rufiyaa	MVR	Maldives
Kwacha	MWK	Malawi
Mexican Peso	MXP	Mexico
Malaysian Ringgit	MYR	Malaysia
Metical	MZM	Mozambique
Namibian Dollar	NAD	Namibia
Naira	NGN	Nigeria
Cordoba Oro	NIO	Nicaragua
Norwegian Krone	NOK	Norway
Nepalese Rupee	NPR	Nepal
New Zealand Dollar	NZD	New Zealand
Rial Omani	OMR	Oman
Balboa	PAB	Panama
Pennuevo Sol	PEN	Peru
Kina	PGK	Papua New Guinea
Philippine Peso	PHP	Philippines
Pakistan Rupee	PKR	Pakistan
Zloty	PLZ	Poland
Guarani	PYG	Paraguay
Qatar Rial	QAR	Qatar
Leu	ROL	Romania
Rwanda Franc	RWF	Rwanda
Saudi Riyal	SAR	Saudi Arabia
Solomon Islands Dollar	SDB	Solomon Islands
Seychelles Rupee	SCR	Seychelles
Sudanese Pound	SDP	Sudan
Swedish Krona	SEK	Sweden
Singapore Dollar	SGD	Singapore
St Helena Pound	SHP	St Helena
Slovenian Tolar	SIT	Slovenia
Slovakian Koruna	SKK	Slovakia
Leone	SLL	Sierra Leone
Somali Shilling	SOS	Somali
Surinam Guilder	SRG	Surinam
Dobra	STD	SaoTome and Principe
Rouble	SUR	Russia
El Salvador Colon	SVC	El Salvador
Syrian Pound	SYP	Syria

Lilangeni	SZL	Swaziland
Baht	THB	Thailand
Tunisian Dinar	TND	Tunisia
Pa'Anga	TPO	Tonga
Turkish Lira (to 31 Dec. 2004)	TRL	Turkey
New Turkish Lira (from 1 Jan 2005)	TRY	Turkey
Trinidad and Tobago Dollar	TTD	Trinidad and Tobago
New Taiwan Dollar	TWD	Taiwan
Tanzanian Shilling	TZS	Tanzania
Ukrainian Hryvna	UAH	Ukraine
Uganda Shilling	UGX	Uganda
US Dollar	USD	United States
US Dollar Next Day Funds	USN	United States
Uruguayan Peso	UYP	Uruguay
Uzbekistan Sum	UZS	Uzbekistan
Bolivar	VEB	Venezuela
Dong	VND	Vietnam
Vatu	VUV	Vanuatu
Tala	WST	Samoa
CFA Franc Beac	XAF	French African Territories
East Caribbean Dollar	XCD	
Franc Bceao	XOF	French Occidental Territories
CPF Franc	XPF	French Pacific Territories
Yemeni Rial	YAR	Yemen