



MINISTRY OF  
FINANCIAL SERVICES,  
COMMERCE & ENVIRONMENT  
CAYMAN ISLANDS GOVERNMENT

## INDUSTRY ADVISORY

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### **Notification and Reporting Due Dates for UK CDOT and US FATCA**

Industry is advised that the Department for International Tax Cooperation (DITC) will take a soft approach to enforcement of notification and reporting due dates under UK CDOT and US FATCA for 2016.

For both UK CDOT and US FATCA, notifications may be submitted on or before Friday 10 June 2016, and returns may be reported on or before Friday 8 July 2016. No adverse consequences or enforcement measures will be attracted once there is compliance on, or before, the above dates for notification and returns reporting.

The soft approach is in recognition of the first year of compliance for UK CDOT, and the availability of the AEOI Portal for notifications and reporting to be performed.

The DITC will communicate with industry in due course when the Portal is open for users to conduct UK CDOT notifications and reporting.

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