

Looming Deadlines in the Cayman Islands: Are you in Compliance?

开曼群岛最后期限逼近：阁下是否合规？

As a reminder, we have recently issued a variety of updates and alerts highlighting some of the key regulatory changes here in the Cayman Islands. A number of these regulatory updates have significant penalties for non-compliance and the compliance deadlines are fast approaching. If you haven't already taken steps to comply with these regulatory changes we recommend that you do so as a matter of priority.

[Cayman Islands Beneficial Ownership Regime Update](#)

Unless exempted as out of scope, all Cayman Islands companies and LLCs must have in place their beneficial ownership register by **30 June 2018**. Please note that due to legislative changes in late 2017 which, amongst other things, altered the exemptions and provided for new filing requirements for out of scope entities, all companies and limited liability companies registered in the Cayman Islands should review their obligations under the beneficial ownership regime and ensure that they are in compliance before **1 July 2018**.

[Cayman Islands AML Requirements](#)

All financial services providers ("FSPs") are required to comply with the Proceeds of Crime Law (2018 Revision), the Anti-Money Laundering Regulations (2018 Revision) and the associated Guidance Notes (the "AML Requirements"). Clients are reminded that the list of activities falling within the definition of "Relevant Financial Business" has been extended to include "otherwise investing, administering or managing funds or money on behalf of other persons" and "underwriting and placement of life insurance and other investment related insurance" and consequently, FSPs carrying out such activities (which for the avoidance of doubt now includes closed ended funds),

谨此提醒，本所近期发布了多份最新资讯及提示简报，指出开曼群岛监管条例的部分重要变更。若干监管条例的更新对违规实施重大处罚，而遵守规定的期限已日益逼近。倘阁下尚未采取措施遵守该等法规变更，我们认为此乃当务之急。

[开曼群岛实益拥有权制度新规定](#)

除因不属于适用范围而获豁免外，所有开曼群岛公司及有限责任公司均须不迟于**2018年6月30日**设有实益拥有权登记册。谨请留意，由于2017年底的法例修订（其中包括）更改了豁免范围并对豁免实体提出新的备案要求，因此所有在开曼群岛登记的公司和有限责任公司均应重新审视自身于实益拥有权制度下的义务，确保于**2018年7月1日**前符合新规定。

[开曼群岛反洗钱规定](#)

所有金融服务供应商均须遵守《犯罪收益法（2018年修订本）》、《反洗钱条例（2018年修订本）》及相关的《指引》（下称“反洗钱规定”）。谨此提醒客户，“相关金融业务”定义所涵盖的业务范围已扩大至包括“代表其他人士投资、管理或经营基金或款项”和“承保及安排人寿保险及其他投资相关保险”。因此，经营此类业务（谨此说明，现已包括封闭式基金）的金融服务供应商须确保在**2018年5月31日**前符合反洗钱规定。

should ensure compliance with the AML Requirements by 31 May 2018.

As part of the AML Requirements, FSPs must appoint suitably qualified management level natural persons as anti-money laundering compliance officer, money laundering reporting officer and deputy money laundering reporting officer (“AML Officers”). Regulated funds are required to demonstrate to the Cayman Islands Monetary Authority (“CIMA”) their compliance with such requirement by submission of the requisite information via the REEFs portal on or before 30 September 2018. FSPs that are registering with CIMA as a regulated fund on or after 1 June 2018 must demonstrate compliance by the provision of the requisite information at the time of submission of the registration application via the REEFs portal. It is expected that CIMA will issue further guidance in due course regarding the manner in which unregulated funds should confirm their AML Officer appointments.

US FATCA and CRS Update

The Cayman Automatic Exchange of Information Portal is open for FATCA and CRS notifications and reporting for 2017. Reporting for the 2017 calendar year is due **31 May 2018**.

Any remediation to affected accounts due to the change of definition of “controlling person” for CRS purposes (now a 10% threshold) must be complete by **31 December 2018**.

International Tax Compliance: Country-by-Country Reporting Regulations Introduced in the Cayman Islands

Key Dates

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| 22 May 2018 | Deadline for constituent entities (“CEs”) where the reporting entities (“REs”) are resident in the Islands to make the Country-by-Country Report (“CbC Report”) notification for multinational enterprise groups (“MNE Groups”) with a fiscal year which began on or after 1 January 2016 and ended on or before 31 May 2017. Otherwise, the first notification or update to an existing notification will be before the end of the relevant fiscal year. |
| 31 May 2018 | Deadline for REs resident in the Islands to make the CbC Report for MNE Groups for any fiscal year that began on or after 1 January 2016 and ended on or before 31 May 2017. Otherwise, the deadline for |

根据反洗钱规定，金融服务供应商必须委任具备合适资格的管理层自然人担任反洗钱合规人员、反洗钱汇报人员及副反洗钱汇报人员（下称“反洗钱人员”）。受监管基金须于**2018年9月30日**或之前透过REEFs门户网站向开曼群岛金融管理局提交所需资料以证明符合此项规定。**2018年6月1日**或之后在开曼群岛金融管理局注册为受监管基金的金融服务供应商，在提交注册申请时必须透过REEFs门户网站提交所需资料以证明符合规定。预计开曼群岛金融管理局会适时发布进一步指引，规定不受规管基金应如何确认其已委任反洗钱人员。

美国 FATCA 和 CRS 更新

开曼自动资讯交换网站现已开放，可进行**2017年** FATCA和CRS通知与申报。**2017**历年的申报截止日期为**2018年5月31日**。

因CRS“控制人”的定义变更（现以**10%**为标准）而受影响的账户必须在**2018年12月31日**前完成相应修正。

国际税务合规：开曼群岛颁布国别报告法规

关键日期

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| 2018年5月22日 | 倘报送实体为开曼群岛居民企业，成员实体就 2016年1月1日 或之后起至 2017年5月31日 或之前止财政年度为跨国企业集团作出国别报告通知的截止日期。首次通知或更新现有通知的最后期限为所属财政年度结束之前。 |
| 2018年5月31日 | 属开曼群岛居民企业的报送实体就 2016年1月1日 或之后起至 2017年5月31日 或之前止任何财政年度为跨国企业集团报送国别报告的截止日期。有关任何后续财政年度的报送最后期限为所属财政年度结束之后的 12个月 内。 |

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| | reporting in respect of any subsequent fiscal year is within 12 months of the end of that fiscal year. |
| 30 June 2018 | Deadline for participating jurisdictions to transmit messages containing CbC Reports to receiving countries via the OECD's Common Transmission System. |
| 30 September 2018 | Deadline for CEs where REs are not resident in the Islands to make the CbCR notification for all CEs resident in the Islands for those MNE Groups with a fiscal year which began on or after 1 January 2016 and ended on or before 30 September 2018. |

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| 2018年6月30日 | 参与的司法管辖区透过经合组织一般传输系统向接收国家传输包含国别报告的讯息的截止日期。 |
| 2018年9月30日 | 倘报送实体并非开曼群岛居民企业，成员实体就2016年1月1日或之后起至2018年9月30日或之前止财政年度为跨国企业集团在开曼群岛的所有居民企业成员实体作出国别报告通知的截止日期。 |

Should you require any additional information or assistance, please contact your usual Conyers Dill & Pearman representative.

如需任何其他资料或协助，请联系阁下于康德明律师事务所的日常联络人。

This article is not intended to be a substitute for legal advice or a legal opinion. It deals in broad terms only and is intended to merely provide a brief overview and give general information.

本文并非法律意见，其内容亦非详尽无遗，只可作为概览及一般参考资料。感谢您的垂阅!

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ABOUT CONYERS DILL & PEARMAN

Conyers Dill & Pearman is a leading international law firm advising on the laws of Bermuda, the British Virgin Islands, the Cayman Islands and Mauritius. Conyers has over 130 lawyers in eight offices worldwide and is affiliated with the Conyers Client Services group of companies which provide corporate administration, secretarial, trust and management services.

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康德明律师事务所是一间具有领导地位的国际律师事务所，就百慕大、英属维尔京群岛、开曼群岛和毛里求斯之法律提供意见。康德明拥有分布于世界各地八间办事处内的逾130位律师，并与康德明客户服务公司集团有联属关系，而康德明客户服务公司集团提供公司管理、秘书、信托和管理服务。