



Cayman Islands AEOI Portal Reporting Deadlines and Revised Documentation

Author:

Maree Martin, Counsel and Head of Knowledge Management

The statutory deadline for filing CRS and US FATCA reports for the 2018 year of account was 31 May 2018. Notwithstanding this statutory deadline, the Department for International Tax Cooperation (the “DITC”) has issued an industry advisory confirming that completion of 2018 CRS and US FATCA reporting obligations on or before 31 July 2019 will not result in compliance measures being taken for late filing, and will not attract adverse consequences, enforcement measures or penalties. The DITC has confirmed that reports submitted thereafter will be noted and may be subject to compliance reviews by the DITC.

In addition, the AEOI Portal User Guide has been updated to [version 5.0](#). See the DITC [News & Updates page](#) for a summary of changes from v4.0 to v5.0.

AUTHOR:

MAREE MARTIN
COUNSEL AND HEAD OF KNOWLEDGE
MANAGEMENT, CAYMAN ISLANDS
maree.martin@conyersdill.com
+1 345 814 7781

OTHER CONTACTS:

CRAIG T. FULTON
PARTNER
craig.fulton@conyersdill.com
+1 345 814 7372

JARLADTH TRAVERS
SENIOR VICE PRESIDENT AND HEAD
OF CONYERS FIG (CAYMAN) LIMITED
jarladth.travers@conyersdill.com
+1 345 926 7557

DELIA MCMAHON
ATTORNEY
delia.mcmahon@conyersdill.com
+1 345 814 7783

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For further information please contact: media@conyersdill.com