

Compliance Calendar for Cayman Islands Investment Funds - 2024

Insights - 04/12/2023

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Set out below is a legal and regulatory compliance calendar for 2024, providing the key dates for Cayman Islands investment funds in the year ahead. To help you keep track of upcoming deadlines, you can click to auto-populate your Outlook calendar.

<p>15 January</p>	<p>Deadline for payment of annual Cayman Islands Monetary Authority (CIMA) fees.</p>	<p>Payment is made by registered office provider. Confirm registered office provider is in funds to pay.</p>	<p>Add event to calendar Outlook</p>
<p>15 January</p>	<p>Deadline for renewal of annual CIMA director registration for mutual funds only.</p>	<p>Pay CIMA via web portal: https://gateway.cimaconnect.com</p>	<p>Add event to calendar Outlook</p>
	<p>Deadline to file annual</p>	<p>Filing is made by registered office provider. Confirm registered office provider is in</p>	<p>Add</p>

<p>31 January</p>	<p>file annual return and pay annual registration fee.</p>	<p>confirm registered office provider is in funds to pay. Annual return requires confirmation of nature of business. Provide selection from pre-approved list to registered office provider well in advance.</p>	<p>Add event to calendar Outlook</p>
<p>31 January</p>	<p>Deadline to file economic substance notification (ESN) with the Department for International Tax Co-Operation (DITC)</p>	<p>Filing is ordinarily made by registered office provider using the online DITC Portal: https://ditcportal.secure.ky/login Note that the above annual return cannot be filed until the ESN has been made.</p>	<p>Add event to calendar Outlook</p>
<p>31 March</p>	<p>Schedule annual AML training for directors.</p>	<p>Directors of Cayman Islands domiciled funds are required to receive Cayman-specific training on the Money Laundering, Terrorist Financing, Proliferation Financing and Targeted Financial Sanction risks facing those businesses. Ogier offers on-demand online Cayman Islands AML training. For further information please contact AML.Training@Ogier.com.</p>	<p>Add event to calendar Outlook</p>
<p>30 April</p>	<p>Deadline to file a FATCA/ CRS registration notification with the DITC.</p>	<p>Registration notification is only required once (in order to register a fund entity with the DITC); and must be done by 30 April 2024 for any fund launched after 30 April 2023. Registration notification is filed using the online DITC Portal: https://ditcportal.secure.ky/login</p>	<p>Add event to calendar Outlook</p>

30 June	Deadline for filing Fund Annual Return (FAR) and 2023 audited financial statements for all funds with a 31 December year end.	Filing is made by auditors. Confirm with registered office provider following completion of FAR filing to ensure that FAR filing fee is paid. Contact Ogier if extensions are required due to delays in preparing audited financial statements.	Add event to calendar Outlook
31 July	Deadline to file annual report for the 2023 reporting period for FATCA/ CRS.	Confirm with your administrator and/or other FATCA/ CRS services provider. Ogier is able to provide FATCA/CRS services.	Add event to calendar Outlook
15 September	Deadline to file CRS compliance form for 2023 reporting periods.	Confirm with your administrator and/or other CRS services provider for purposes of filing. Confirm with Ogier that CRS Policies and Procedures are up-to-date and in compliance with latest obligations. https://ditcportal.secure.ky/login	Add event to calendar Outlook
October 2024	Annual review of Cayman Corporate Governance and Compliance matters (Annual	In advance of 14 October 2024, the governing body of all CIMA regulated investment funds should hold a meeting to review and approve certain matters for compliance with CIMA's Rule on Corporate Governance. Confirm attendance with members of the governing body. ^[1] Ogier can provide detailed agenda to confirm matters to be considered as part of the Annual	Add event to calendar Outlook

	(Annual Governance Review)	be considered as part of the Annual Governance Review, including the fund's AML Policies and Procedures, NAV Calculation Policy and CRS Policy to ensure compliance with CIMA requirements for annual review.	
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Ogier's team of fund regulatory experts can advise on all aspects of Cayman Islands fund regulation, supplemented by the other services we can offer such as AML Officers and FATCA and CRS compliance and reporting services.

Please reach out to your regular Ogier contact, or any member of the team listed above, should you require any assistance.

[1] The "Governing Body" of a regulated entity is the board of directors where the entity is an exempted company, the general partner where the entity is an exempted limited partnership, a manager (or equivalent) where the entity is a LLC and the trustee where the entity is a trust business.

About Ogier

Ogier is a professional services firm with the knowledge and expertise to handle the most demanding and complex transactions and provide expert, efficient and cost-effective services to all our clients. We regularly win awards for the quality of our client service, our work and our people.

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This client briefing has been prepared for clients and professional associates of Ogier. The information and expressions of opinion which it contains are not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific advice concerning individual situations.

Regulatory information can be found under [Legal Notice](#)

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