



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

Date: Friday, 30 October 2020

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DITC Portal Opening

The Department for International Tax Cooperation (DITC) advises industry that the DITC Portal will open in early November 2020. Initially, the Portal will be available for CRS and FATCA purposes, with functionality for Economic Substance and Country-by-Country reporting being launched in subsequent phases.

Users who held a User Account on the former AEOI Portal will receive an account activation email from **donotreply@ditc.ky** with steps on how to access the new DITC Portal. These activation emails will be issued in stages as part of the opening process. Importantly, please ensure that **donotreply@ditc.ky** is not blocked by your email spam filters, and that you have checked spam folders before contacting the [DITC Portal Team](#) regarding activations.

For new CRS and FATCA notifications, access is via clicking “CRS & FATCA Registration” on the DITC Portal Registration and Login Page accessible via the [DITC website](#). Users are encouraged to access the Portal and commence reporting in line with the revised reporting deadlines as noted below.

A DITC Portal User Guide will be made available upon opening, and information regarding the key differences between the AEOI Portal and the new DITC Portal will be posted on the News and Updates page of the DITC website. In addition, updated CRS Guidelines will be published on the website.

CRS & FATCA Reporting Deadlines

Industry is advised that the reporting deadlines have been extended for CRS & FATCA. The new reporting deadlines are as follows:

New Entity Registration	16 December 2020
CRS Reporting & CRS Filing Declaration	16 December 2020
FATCA Reporting	16 December 2020
CRS Compliance Form	31 March 2021

Questions relating to the DITC Portal, CRS & FATCA may be emailed to CaymanAEOIPortal@gov.ky.

Economic Substance (ES)

Industry is also advised that a model of the ES Return in PDF format will shortly be published on the DITC website.

A separate industry advisory on ES reporting dates and the opening of the Portal for ES filings will be issued in due course.

Questions relating to Economic Substance may be emailed to CaymanESPortal@gov.ky.

Country-by-Country Reporting (CbCR)

A separate industry advisory on specific matters related to CbCR, including when the CbCR Portal will be brought online, will be issued in due course.

Industry should note that when the CbCR Portal re-opens, reporting for the 2019 Reporting Period will be on the existing CbCR Portal, accessed via the DITC Portal link on the [DITC website](#).

Industry should also note that reporting will be done in the revised OECD Country-by-Country Reporting XML Schema 2.0. The CbCR XML Schema 2.0 and User Guide can be accessed [here](#).

For the 2020 reporting period and thereafter, CbCR functionality will be added to the new DITC Portal.

Questions relating to CbCR may be emailed to CaymanCbCRPortal@gov.ky.

END