

Department for International Tax Cooperation



CAYMAN ISLANDS

DITC Portal – User Guide

DITC Portal Team: DITC.Portal@gov.ky

DITC Economic Substance Team: DITC.ESCompliance@gov.ky

DITC Portal URL: ditcportal.secure.ky

DITC Website: ditc.ky

v.9.3 04/23

Introduction:

The purpose of this User Guide is to provide a guide of the most commonly used functionalities in the DITC Portal with respect to Entities meeting their Notification (Registration) and Reporting requirements across all frameworks. This User Guide is not intended to provide business or policy/regulatory guidance to Entities; it includes only technical guidance on the use of the DITC Portal.

Please refer to the Legislation and Resources pages on the [DITC website](#) for further guidance on the relevant frameworks.

Contacting the DITC Portal Team:

Before emailing the DITC, users should check the detailed resources available on the [DITC website](#). Here you will find the Acts, Regulations and Guidance Notes for each of the frameworks which the DITC operate. For specific technical queries, please refer to the relevant FAQs / Practice Points ([CRS FAQs](#), [FATCA FAQs](#) and [ES Practice Points](#)).

That the DITC periodically release explanatory notes or notes on specific forms (e.g. [Explanatory Note – CRS Undocumented Accounts](#) and Explanatory Notes for [CRS TIN](#) and [date of birth](#) reporting obligations).

To report a User issue, please email the correct DITC Portal Team as follows:

CRS/ FATCA - DITC.Portal@gov.ky

Economic Substance (ES) - DITC.ESCompliance@gov.ky

A User must provide their name, the Entity name, Entity Reference Number, associated Return name and brief details of the issue being experienced.

Unless exceptional circumstances apply, the Portal Team only corresponds with an Authorising Person, a PPOC, a Responsible Person, a Secondary User or an approved outsource service provider (OSP). That is, the person sending the correspondence must have authorisation to access the information on the Portal or the Portal Team will be unable to assist.

Supported Browsers:

The Portal supports the following browsers:

- Chrome
- Firefox

The DITC Portal Registration and Login Page

The DITC Portal currently includes Reporting functionality for the CRS, FATCA and ES frameworks and registrations of outsource service providers (OSPs). Reporting functionality for CbCR will be added at a later date.

This page allows you to submit a new CRS and FATCA Registration or to login to your User Account. For guidance on how to submit a new OSP Registration please refer to the section headed “[Outsource Service Provider \(OSP\) Registration & Account Activation](#)”.

The screenshot shows the DITC Portal login and registration page. At the top is the Cayman Islands Government logo and the text 'DEPARTMENT FOR INTERNATIONAL TAX COOPERATION CAYMAN ISLANDS GOVERNMENT'. Below this is the heading 'Welcome to the DITC Portal' and the subtitle 'The online application for the Cayman Islands Tax Information Authority.' The page contains a 'User Name' input field, a 'Password' input field, a blue 'Login' button, and a 'Forgot Password?' link. At the bottom, there are two links: 'CRS & FATCA Registration' and 'OSP Registration'. Annotations with arrows point to these elements: 'This is your email address.' points to the User Name field; 'Click here to reset your password.' points to the Forgot Password? link; 'Click here to submit a Notification to register a new FI on the Portal regarding CRS and FATCA.' points to the CRS & FATCA Registration link; and 'Click here to register a new OSP on the Portal regarding ES.' points to the OSP Registration link.

This is your email address.

Click here to reset your password.

Click here to submit a Notification to register a new FI on the Portal regarding CRS and FATCA.

Click here to register a new OSP on the Portal regarding ES.

Users of the AEOI Portal

If you had access to the AEOI Portal as an AP or PPOC, an activation email has been automatically sent to the same email address.

- Check your spam folder before contacting the Portal Team regarding a missing activation email.
- A new activation email can be requested via the Forgot Password link by inserting the email address registered on the AEOI Portal.

Contents

Accessing the Portal (All Frameworks)

- New Users
 - o [Submit a new CRS & FATCA Registration \(Notification\)](#)
 - o [Activating your new User Account](#)
- Existing Users from the AEOI Portal
 - o [Activating an AP/PPoC User Account from the AEOI Portal](#)
 - o [Activating a Secondary User Account from the AEOI Portal](#)
- [Forgotten Password](#)

Navigating the Portal (All Frameworks)

- [Dashboard](#)
 - o Messages from the DITC
 - o Error messages
- [Entities](#)
 - o View all of your assigned Entities
 - o View [Entity Profile](#)
- [View Activity](#)
 - o View all created forms/returns for all assigned FIs
- [Reporting](#)
 - o Submit all forms and returns on the Portal

Forms & returns per framework

- [CRS & FATCA](#)
 - o Specific forms and returns related to CRS & FATCA
- [Economic Substance](#)
 - o [Outsource Service Provider \(OSP\) Registration & Account Activation](#)
 - o [Economic Substance Return \("ES Return"\)](#)
 - o [OSP Verification Process](#)
 - o [Entity Tax Resident in another Jurisdiction Form \("TRO Form"\)](#)
 - o [Retrieving an incomplete/saved ES Return or TRO Form](#)

By clicking on the [blue links](#) below you can jump to the relevant section within the User Guide

- Viewing/retrieving a submitted ES Return or TRO Form
- Submission Statuses (Economic Substance)
- Saving as a PDF after Submission (ES Return only)
- Assigning Secondary Users (Economic Substance)
- Removing Secondary User (Economic Substance)

Account Activation

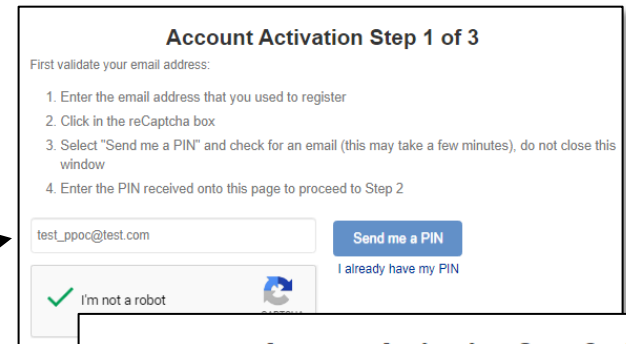
To set up your User Account on the DITC Portal click the link within the email received from the DITC Portal Team. The email is sent from no-reply@ditc.ky.

If you have not received the email:

1. Check your spam folder. If it has been moved there, add no-reply@ditc.ky to your safe senders list.
2. Contact the DITC Portal Team at DITC.Portal@gov.ky or DITC.ESCompliance@gov.ky

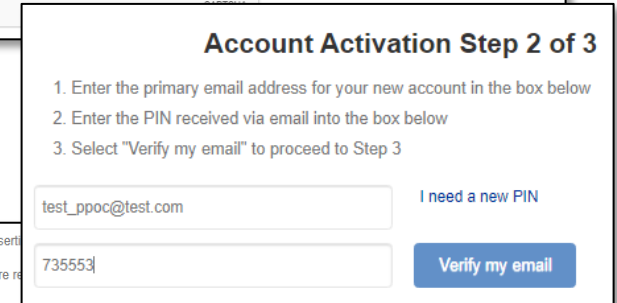
Step 1:

Insert your email address and check the reCAPTCHA box.
Click Send me a PIN.



Step 2:

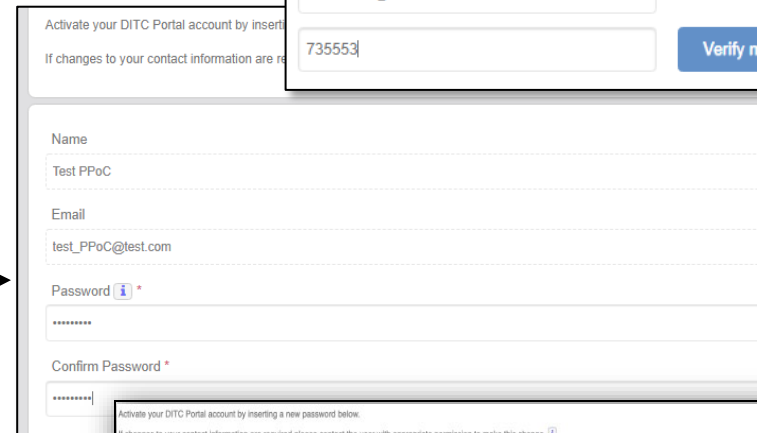
Insert the PIN sent via email.
Click Verify my email.



Step 3:

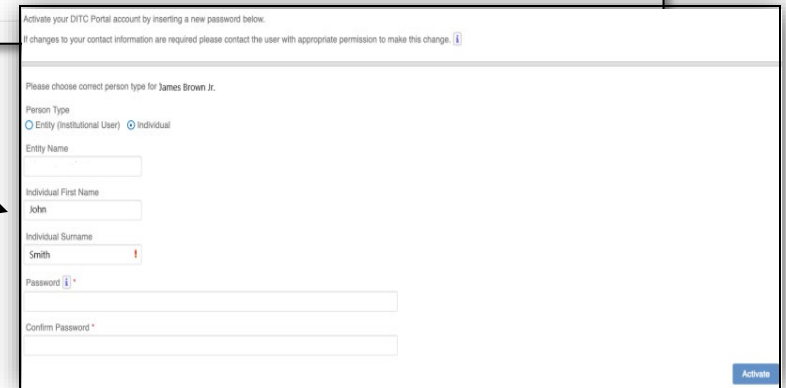
CRS/FATCA - Create a strong password for your User Account. Passwords must follow this format:

- Must be at least 8 characters
- Must include uppercase letter, lowercase letter, number and a special character (space, punctuation, symbol).



ES – In addition to the above (which also applies to ES), Responsible Persons must also specify which type of person they are on the user activation screen:

- Responsible Persons who are natural persons/individuals should check the “Individual” box and input their first/given name and surname/family name into the “Individual First Name” and “Individual Surname” fields as appropriate.
- Responsible Persons who are legal persons/institutions (such as registered office providers) should check the “Entity (Institutional User)” box and input their name into the “Entity Name” field instead.



Step 4:

Select and answer the security question. Ensure this is a memorable combination as you will be asked for this when resetting your password.

Step 5:

Agree to the Terms of Use.

You should now have access to your user account on the DITC Portal.



Security Question

Account Activation Step 3 of 3

Select a security question from the list below and provide a secret answer.

(Answer is case sensitive)

Test PPoC

Where do you want to retire?

Cayman Islands

Submit

Activate Existing Secondary User (migrated from the Cayman Islands AEOI Portal)

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Activate Secondary User > Create

This form allows a PPoC migrated from the Cayman Islands AEOI Portal to activate a Secondary User assigned via the Cayman Islands AEOI Portal. To allow the user access to the same FIs on the DITC Portal, activate their account via this form.

Note; that as PPoC you are responsible for the administration and monitoring of any Secondary Users assigned.

Select which users you would like to activate by checking the boxes

CRS/FATCA - Activate Secondary User [Return to Previous](#) v.1

Mandatory fields are marked with an *

The Secondary User's listed below have been migrated from the AEOI Portal and are based on this user accounts permission. A Secondary User will not have access to an FI on the Portal until they have been activated by the PPoC. Select or reject a Secondary User using the form below.

Note: A PPoC must receive authorisation from an FI before adding/editing a Secondary User. The PPoC is responsible for the administration and monitoring of any such Secondary User(s) (e.g. safeguard of passwords and access to the Portal).

[Activate all Users listed below](#) i

Individual first name	Individual surname	Email address	Activate user
User1	DITC	secondary_user1@test.com	<input checked="" type="checkbox"/>
User2	DITC	secondary_user2@test.com	<input type="checkbox"/>

2 of 2

Declaration

I am authorised by the CFI to appoint this Secondary User(s).

☒ I agree *

Save Submit

- Read and agree to the Declaration and either click Save (to return later) or Submit to activate the Secondary User(s) accounts on the Portal.
- The Secondary User will receive instructions via the email address displayed, on how to activate their Portal account.


Dashboard

This is your homepage on the Portal. It displays messages from the DITC, both specific to your Entities and also general news bulletins.

Generic messages
from the DITC

You can change
your password here

Your User
Account name



DEPARTMENT FOR
INTERNATIONAL TAX
COOPERATION
CAYMAN ISLANDS GOVERNMENT

Test PPOC

[manage account](#) | [logout](#)

DashboardEntitiesView ActivityReporting

Dashboard

Welcome to the new DITC Portal the online application for the Cayman Islands Tax Information Authority.

Messages from the DITC

0 of 0

Actions required

[Search](#)

0 of 0

New Incoming Entity (FI)

GR No.	FI No.	Entity Name
	FI100551	TEST Entity AAA
	FI100552	TEST Entity BBB
	FI100553	TEST Entity HHH

3 of 3

First time filing online?

Check out our user guides.

Help

- [DITC Portal User Guide](#)
- [FAQs](#)

CRS

- [XML Generator Tool download](#)
- [XML Schema](#)
- [Legislation & Resources](#)

FATCA

- [XML Generator Tool download](#)
- [XML Schema](#)
- [Legislation & Resources](#)

Economic Substance

- [Legislation & Resources](#)
- [OECD NTJ Schema](#)

Specific messages
regarding your
assigned Entities.

Newly registered Entities assigned to
your User Account are shown here on
the first log in after assignment.

Help and assistance
with submitting
reporting.


Entities Page

This page displays all of the Entities that are assigned to your user account. These are listed in alphabetical order with both the PPoC, AP and RP email addresses displayed alongside the applicable frameworks. Click on the Entity name to see the information on that Entity.

Click the Entity name to view the Entity Profile.

A PPoC can change the AP via an [AP Change Form](#).

An RP can add Secondary Users



DEPARTMENT FOR
INTERNATIONAL TAX
COOPERATION
CAYMAN ISLANDS GOVERNMENT

DashboardEntitiesView ActivityReporting

Entity

Search

Error	GR #	FI #	CbC #	Entity	PPoC Email	AP Email	RP Email	CRS	FATCA	ES
	CR12345	FI100542		TEST Entity 456	test_PPoC@test.com	test_ap@test.com	test_rp@test.com	✓	✗	✓
		FI100545		TEST Entity 654	test_PPoC@test.com	test_ap@test.com		✓	✗	✗
		FI100543		TEST Entity 789	test_PPoC@test.com	test_ap@test.com	test_rp@test.com	✓	✗	✓
		FI100547		TEST Entity ABC	test_PPoC@test.com	test_ap@test.com		✓	✗	✗
!	CR65432	FI100550		TEST Entity GHI	test_PPoC@test.com	test_ap@test.com	test_rp@test.com	✓	✗	✓
		FI100549		TEST Entity RST	test_PPoC@test.com	test_ap@test.com		✓	✗	✗

Shown where the information appears to be erroneous.

Click on the Entity name to review the error message.

Shown where the Entity holds a General Registry number.

An AP can change the PPoC via a [PPoC Change Form](#).

Entity can submit reporting for this framework

Entity cannot submit reporting for this framework

CRS / FATCA - Entity has not provided Notification.
ES – Entity is not in scope to submit an ES Return or TRO Form

Entity Profile Page

Entities page > Click Entity Name

This page displays the Entity information across all frameworks. To make changes to the Entity’s reporting obligations under CRS or FATCA submit an [FI Change Form](#) via the Reporting Page. To make changes to the Entity’s reporting obligations under ES submit a corrected ESN (if the ESN Year is still available in CAP for that purpose) before the applicable submission deadline. Please note that the content of the page may differ depending on the Entity’s reporting obligations.

FATCA Reporting obligations can be added via the [FI Change Form](#).

CRS Reporting obligations can be changed via the [FI Change Form](#).

User information is change either using a [PPoC Change](#) or [AP Change Form](#).

Entity Profile

Financial Institution Information

FI Number

FI100547

FI Name

TEST Entity ABC

Confirm why the FI is not registered with General Registry

Trust

CRS/FATCA Reporting Obligations

Is an IRS issued GIIN held by the FI? (This includes a Sponsored GIIN) *

Yes

No

CRS reporting FI? *

Yes

No

CRS Reporting Categories

☒ Custodial Institution

☐ Depository Institution

☐ Specified Insurance Company

☐ Investment Entity

Contact Information

Authorising Person (AP) Information

Person Type

Entity (Institutional User)

Individual

First Name

Test

Surname

Ap

Email Address

test_ap@test.com

Principal Point of Contact (PPoC) Information

Person Type

Entity (Institutional User)

Individual

First Name

Test

Surname

PPoC

Email Address

test_PPoC@test.com

Responsible Person (RP) Information

Contact Type

Director (or equivalent fiduciary)

Registered Office

Other

Person Type

Entity (Institutional User)

Individual

First Name

Test

Surname

RP

Email Address

test_rp@test.com

Errors

Incorrect information for TEST Entity ABC

The Portal will flag where information submitted does not appear to match external sources.

11 | Page

Shows the Secondary User information for the FI

- [Activate Secondary Users](#) from the AEOI Portal.
- [Assign new Secondary Users](#).
- Remove a Secondary User via the [Remove Secondary User Form](#).

“Status” shows whether the User has activated their account:

Activated



Not activated



Secondary Contact Information							
Person Type	First Name	Surname	Entity Name	CIMA Licence Number	Email Address	Framework	Status
INDIVIDUAL	Secondary	User			testsu@test.com	CRS,FATCA	

Transmission Status						
Return Reference	Year	Message Ref Id	Doc Ref Id	Status	Error Messages	
FR00003969	2019	000000.00000.TA.136.6CFA06CF-8F83-4180-81EE-442D60ABA511	1TEST2.99999.SL.13651BDFGTRHS123543409-3243-234-324FGH	Processed – correction required		

The Transmission Status shows whether the FI has received any IRS Error Notifications from a FATCA XML.

- This allows a PPoC/Secondary User to review errors on returns submitted by a different User.
- See also [Correcting a FACTA Error indicated by the IRS](#).

Click on the exclamation icon to review the error


Transmission Result Message		
Doc Ref Id	IRS Error Code	IRS Error Message
1TEST2.99999.SL.13651BDFGTRHS123543409-3243-234-324FGH	8007	Your file contains a record with one or more errors that require correction. Please correct all errors. Ensure the corrected record has both a CorrMessageRefID that matches the MessageRefID for the original file submitted to the IRS and a CorrDocRefID that matches the DocRefID for the original record submitted to the IRS and post the file with corrected records to IDES. If this is a corrected, amended, voided, or CAR-response record, you should not attempt to correct this failed record, instead, submit a new correct, amend, void, or CAR-response record.

ES Overview
Letter of Authorisation
No

Shows whether a Letter of Authorisation has been uploaded to verify the PPoC and/or AP.

View Activity Page

This page displays all the forms and returns created for your assigned Entities by all users across all frameworks. It is listed by last modified date and shows the status of each submission. Please also refer to the section headed [Submission Statuses \(Economic Substance\)](#) for submission statuses under ES.



DEPARTMENT FOR
INTERNATIONAL TAX
COOPERATION
CAYMAN ISLANDS GOVERNMENT

Test PPoC

[manage account](#) | [logout](#)

DashboardEntitiesView ActivityReporting

View Activity

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100553		TEST Entity HHH	CRS0003592	CRS - XML Return Upload <IT>	2018-12-31	Submission failed	06-Oct-2020 14:35
	FI100550		TEST Entity GHI	CRS0003584	CRS - XML Return Upload <MT>	2019-12-31	Submitted	06-Oct-2020 12:40
	FI100550		TEST Entity GHI	CRS0003576	CRS - XML Return Upload 	2019-12-31	Submission failed	06-Oct-2020 11:56
	FI100550		TEST Entity GHI	CRS0003568	CRS - XML Return Upload 	2019-12-31	Submitted	06-Oct-2020 11:48
	FI100550		TEST Entity GHI	CRS0003550	CRS - XML Return Upload 	2019-12-31	Submitted	06-Oct-2020 11:45
	FI100550		TEST Entity GHI	CRS0003543	CRS - XML Return Upload <CA>	2019-12-31	Submission failed	05-Oct-2020 13:23

Pending

Not yet processed by the Portal.

Incomplete

Saved on the Portal, but not submitted.

Submission failed

Submission failed Portal validations, errors need to be corrected.

Submitted

Submitted to the DITC.

Processed

Processed by the IRS no errors currently identified.

Processed – correction required

Processed by the IRS/partner jurisdiction for CRS and a correction is required.

Reporting Page

This page is used to create and submit all forms and returns across all frameworks. The forms and returns listed will depend on your user account and each Entity's reporting obligations. Only submissions made by your User Account are listed below the search bar and they are in last modified date order. To download a list of your submissions, expand Search Forms & Returns and click Download CSV.

To create a form/return:

- Select the relevant Framework from the drop down menu
 - CRS & FATCA = Administration forms under this framework
 - CRS = CRS Reporting
 - FATCA = FATCA Reporting
 - ES = ES Reporting and Administration forms under this framework
- Select the relevant form/return from the Reporting Type drop down menu
- Click Create

The screenshot shows two dropdown menus. The 'Framework' dropdown is open, showing options: 'Economic Substance', 'CRS & FATCA', 'CRS', and 'FATCA'. The 'Reporting Type' dropdown is also open, showing options: 'Activate Secondary User', 'Assign Secondary User', 'Authorising Person Change', 'FI Change Form', 'PPoC Change Form', and 'Remove Secondary User'. A 'Create' button is visible to the right of the Reporting Type dropdown.

The screenshot shows the 'Reporting' page with a 'Forms & Returns' section. It includes search filters for Framework, Entity, Reporting Year, and Status. Below the filters is a table with the following data:

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	F1100547		TEST Entity ABC	CRS0003618	CRS - XML Return Upload <HU>	2019-12-31	Pending	07-Oct-2020 11:56
	F1100553		TEST Entity HHH	CRS0003592	CRS - XML Return Upload <IT>	2018-12-31	Submission failed	06-Oct-2020 14:35
	F1100550		TEST Entity GHI	CRS0003584	CRS - XML Return Upload <MT>	2019-12-31	Submitted	06-Oct-2020 12:40

Download a list of your created forms/returns.

Click the reporting type to view the form.

Shows the status of the form/return.

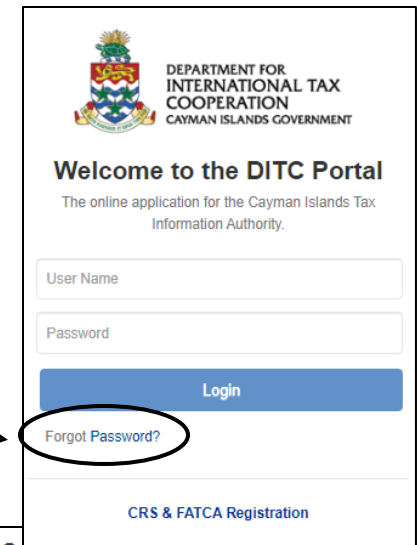
You can delete a return which is not yet submitted to the Portal.

Forgotten Password

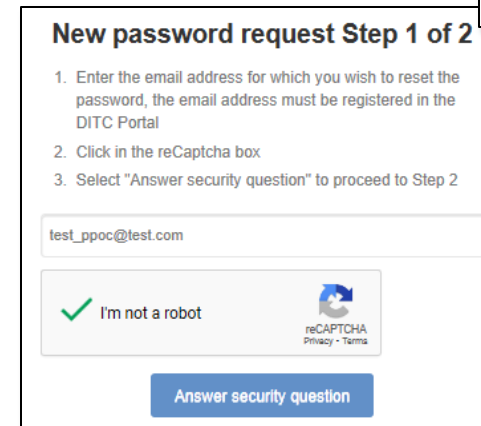
If you forget your password you can reset this from the log in page.

You will need the answer to your security question to complete this process.

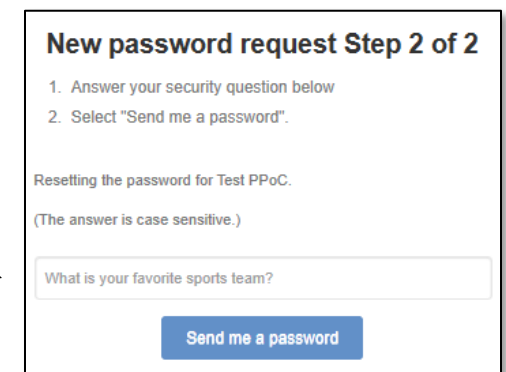
Step 1: On the log in page click on Forgot Password?



Step 2: Insert your email address and check the reCAPTCHA box.
Click Answer security question.



Step 3: Answer the security question which was set at account activation.
Click Send me a password.



Step 4: The Portal will send a temporary password via email. Return to the log in page and use this along with your username to log on. You will be prompted to create your own password.

CRS & FATCA

In This Section

Reporting tools

- [CRS & FATCA Notification / Registration](#)
- [CRS XML Upload](#)
- [CRS XML Generator Tool](#)
- [Corrections / Deletions of Data for a CRS XML Upload](#)
- [DITC Portal CRS Validation Rules](#)
- [CRS Filing Declaration](#)
- [CRS Compliance Form \(smart form\)](#)
- [CRS Compliance Form \(bulk upload\)](#)
- [Correcting a CRS Compliance Form \(bulk upload\) Validation Error](#)
- [CRS Compliance File Upload Form](#)
- [FATCA XML Upload](#)
- [FATCA XML Generator Tool](#)
- [Correcting a FATCA Error indicated by the IRS](#)
- [DITC Portal FATCA Validation Rules](#)
- [FI Change Form \(edit reporting obligations\)](#)
- [FI Deactivations](#)

Managing Users

- [PPoC Change](#)
- [AP Change](#)
- [Assign Secondary User](#)
- [Remove Secondary User](#)

DITC Issued Resources

[DITC CRS Legislation & Resources](#)

[DITC FATCA Legislation & Resources](#)

External Resources

[OECD CRS Schema](#)

[IRS FATCA Schema](#)

Existing User Accounts from the AEOI Portal

[Activate an Existing AP/PPoC Account from the AEOI Portal](#)

[Activate an Existing Secondary User Account from the AEOI Portal](#)

CRS & FATCA Notification / Registration

To notify the TIA of a reporting obligation under the CRS or FATCA, an FI is required to submit the registration form via the DITC Portal.

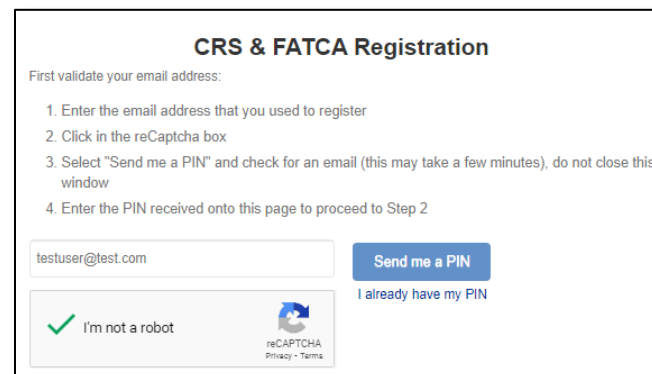
This is a one-off process and is not required to be completed annually and will create both the PPOC and AP accounts.

Step 1:

Click CRS & FATCA Registration on the Portal homepage.

Step 2:

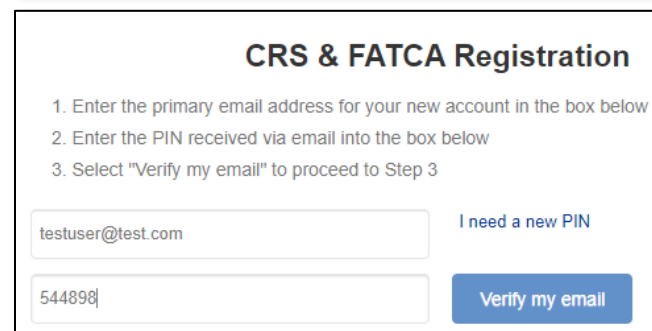
Insert your email address and check the reCAPTCHA box.
Click Send me a PIN.



The screenshot shows the 'CRS & FATCA Registration' page for Step 2. It instructs the user to 'First validate your email address' and lists four steps: 1. Enter the email address, 2. Click in the reCAPTCHA box, 3. Select 'Send me a PIN' and check for an email, and 4. Enter the PIN. The form includes an email input field with 'testuser@test.com', a 'Send me a PIN' button, a reCAPTCHA box with a green checkmark and 'I'm not a robot' text, and a link 'I already have my PIN'.

Step 3:

Insert the PIN sent via email.
Click Verify my email.



The screenshot shows the 'CRS & FATCA Registration' page for Step 3. It instructs the user to 'Enter the primary email address for your new account in the box below', 'Enter the PIN received via email into the box below', and 'Select "Verify my email" to proceed to Step 3'. The form includes an email input field with 'testuser@test.com', a 'I need a new PIN' link, a PIN input field with '544898', and a 'Verify my email' button.

Step 4:

Read and accept the Terms and Conditions to access the Registration Form.

Ensure to complete the FIs information, reporting obligations and User contact information accurately. Any inaccuracies could lead to a submission failure.

Completing the Registration Form

- **FI Name** - This must match the certificate of incorporation (or the legal name of the entity)

- **General Registry Number**

- If held, insert the number as per the certificate of incorporation.
- If the entity is not registered with the General Registry confirm why.

Financial Institution Information

FI Name *

Test Financial Institution

A FATCA Sponsoring entity is not permitted to register independently on the Portal.

Does this FI hold a General Registry Number? *

☒ Yes ☐ No

General Registry Number *

CR

Does this FI hold a General Registry Number? *

☐ Yes ☒ No

Confirm why the FI is not registered with General Registry *

Trust

Segregated Portfolio

Place of effective management in the Islands

- **FATCA Reporting obligations**

- Insert the issued GIIN as per the [IRS FFI List](#) and select all relevant reporting categories.

Note; Sponsoring entities are not permitted to register on the DITC Portal.

The Sponsored Entity must register in its own right, with its own GIIN.

If the entity held a CRS only profile on the AEOI Portal then the GIIN must be added to that profile via the FI Change Form and not submit a new notification (registration).

Reporting Obligations

Is an IRS issued GIIN held by the FI? (This includes a Sponsored GIIN) *

☒ Yes ☐ No

IRS issued GIIN *

1TRST2.99999.SL.136

FATCA Reporting Categories (select all that apply) *

☐ Custodial Institution ☐ Depository Institution ☐ Specified Insurance Company ☒ Investment Entity

- **CRS Reporting obligations**

- Confirm whether the entity is reporting or non-reporting under the CRS.
 - If yes, select all relevant categorisations
- Where Investment Entity is checked, you must confirm if the Investment Entity has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a)
 - If Yes is selected the CRS reporting functionality will be disabled
 - If No is selected the FI will be required to submit CRS Reporting annually

CRS reporting FI? *

☒ Yes ☐ No

CRS Reporting Categories (select all that apply) *

☐ Custodial Institution ☐ Depository Institution ☐ Specified Insurance Company ☒ Investment Entity

This Investment Entity has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a) *

☐ Yes ☒ No

- **CRS Reporting obligations**

- If the entity is non-reporting for CRS, select only the applicable categorisation.
- If the entity is a Trustee Documented Trust (TDT), also confirm the Trustee's name and FI number issued by the Portal.

CRS reporting FI? ⓘ *

☐ Yes ☒ No

CRS Non-reporting Categories (select one) ⓘ *

☐ International Organisation ☐ Broad Participation Retirement Fund ☐ Narrow Participation Retirement Fund ☐ Pension Fund of an International Organisation ☐ Qualified Credit Card Issuer ☐ Exempt Collective Investment Vehicle ☒ Trustee Documented Trust

Trustee FI Name ⓘ *

Trustee FI Number *

- **Contact Information**

- Provide contact information for the Authorising Person and Principal Point of Contact for the FI.
- Ensure contact information is entered accurately as User Accounts are created based on this data.
- Refer to the [CRS Guidelines](#) for more information on the Entity and Individual user types.

- **Letter of Authorisation** - Upload the PDF Letter of Authorisation where required.

- Download the template [here](#).

- Max size 500kb

Note; this will not be required if a valid CIMA number is entered for either the AP or PPoC.

- Read and agree to the Declaration.

- Submit the CRS & FATCA Registration to complete the notification to the TIA.

If the AP and PPoC do not receive account activation emails within 24 hours contact the Portal Team on DITC.Portal@gov.ky

Authorising Person (AP) Information

Person Type ⓘ *

☐ Entity (Institutional User) ☒ Individual

Individual First Name ⓘ *

Individual Surname *

Email Address *

Principal Point of Contact (PPoC) Information

Person Type ⓘ *

☐ Entity (Institutional User) ☒ Individual

Individual First Name ⓘ *

Individual Surname *

Email Address *

Authorising Person (AP) Information

Person Type ⓘ *

☒ Entity (Institutional User) ☐ Individual

Entity Name *

Does the entity hold a CIMA licence? ⓘ *

☒ Yes ☐ No

CIMA Licence Number ⓘ *

Email Address *

Principal Point of Contact (PPoC) Information

Person Type ⓘ *

☒ Entity (Institutional User) ☐ Individual

☒ Same as Authorising Person (AP) ⓘ

Note; if a valid CIMA Licence Number is inserted, the letter of authorisation will not be required and the AP and PPoC can be the same.

CRS & FATCA PPoC Change

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = PPoC Change Form > Create

A CRS & FATCA PPoC Change can only be submitted by an Authorising Person unless the PPoC is an Entity (Institutional User), refer to the [CRS Guidelines](#) for more information.

- Click Download and view the list of FIs that you are assigned to as AP in a CSV format.
 - To change the PPoC for all of your assigned FIs: save the CSV file to your computer without making any changes.
 - To change the PPoC for some of your assigned FIs: save the CSV file to your computer with only the FIs listed that the new PPoC should have access to.
 - Note: any FIs you remove from the CSV file will remain assigned to the current PPoC.
- Click Upload to confirm which FIs the PPoC should have access to.

GR No.	FI No.	FI Name
--------	--------	---------

CSV File *

Note: the FIs you have removed from the CSV file will remain assigned to the current PPoC.

- Once uploaded, the entities will be listed on the page for review.
 - If any additional entities need to be removed, click on the trash can icon.

Select Financial Institutions

GR No.	FI No.	FI Name
	FI100550	TEST Entity GHI
	FI100553	TEST Entity HHH
	FI100549	TEST Entity RST

CSV File *

New Principal Point of Contact Information

Person Type *

☒ Entity (Institutional User) ☐ Individual

Entity Name *

Email Address *

Does the entity hold a CIMA licence? *

☒ Yes ☐ No

CIMA Licence Number *

Letter of authorisation

The Authorisation letter must contain the information specified within the template below.

Upload the authorisation letter, signed by a Director of the FI / General Partner / Trustee, which specifies the Authorising Person and PPoC responsible for US FATCA and/or CRS compliance as applicable.

Upload File *

[Download template file: Authorisation Letter Template](#)

- Select the Person Type – either an Entity (Institutional User) or an Individual.
 - Refer to the [CRS Guidelines](#) for more information on these user types.
- Enter the name and email address of the new PPoC and click Validate Name & Email.
 - Where a valid CIMA License Number is inserted for an Entity, the requirement to upload the Letter of Authorisation will be removed.
 - For individuals, the Letter of Authorisation must be uploaded in a PDF format.
- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the new AP.
- New Users will receive confirmation via email that a User Account on the Portal has been created. Existing Users will be notified that new Entities have been added to

Authorising Person Change

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = AP Change Form > Create

A CRS & FATCA AP Change can only be submitted by a Principal Point of Contact unless the AP is an Entity (institutional user), refer to the [CRS Guidelines](#) for more information.

- Click Download and view the list of FIs that you are assigned to as PPoC in a CSV format.
 - To change the AP for all of your assigned FIs: save the CSV file to your computer without making any changes.
 - To change the AP for some of your assigned FIs: save the CSV file to your computer with only the FIs listed that the new AP should have access to.
 - Note: any FIs you remove from the CSV file will remain assigned to the current AP.
- Click Upload to confirm which FIs the AP should have access to.

CRS/FATCA - Authorising Person Change

Mandatory fields are marked with an *

The Principal Point of Contact ("PPoC") can use this form to change the assigned Authorising Person (AP). A letter of authorisation must be uploaded unless either the PPoC or the AP is a CIMA licent...

Select Financial Institutions

GR No.	FI No.
--------	--------

CSV File *

Download [input] Browse... Upload

- Once uploaded, the entities will be listed on the page for review.
 - If any additional entities need to be removed, click on the trash can icon.

Select Financial Institutions

GR No.	FI No.	FI Name
	FI100550	TEST Entity GHI
	FI100553	TEST Entity HHH
	FI100549	TEST Entity RST

CSV File *

Download [input] Browse... Upload

Contact Information

Person Type *

☒ Entity (Institutional User) ☐ Individual

Entity Name *

Entity AP Name [input]

Email Address *

EntityAP@test.com [input] Validate Name & Email Reset

Does the entity hold a CIMA licence? *

☒ Yes ☐ No

CIMA Licence Number *

123456 [input]

Contact Information

Person Type *

☐ Entity (Institutional User) ☒ Individual

Individual first name *

NewAP [input]

Individual surname *

NewAP [input]

Email Address *

NewAP@test.com [input]

- Enter the name and email address of the new AP and click Validate Name & Email.
 - Where a valid CIMA License Number is inserted for an Entity, the requirement to upload the Letter of Authorisation will be removed.
 - For individuals, the Letter of Authorisation must be uploaded in a PDF format.
- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the new AP.
- New Users will receive confirmation via email that a User Account on the Portal has been created. Existing Users will be notified that new Entities have been added to

Letter of authorisation

The Authorisation letter must contain the information specified within the template below.

Upload the authorisation letter, signed by a Director of the FI / General Partner / Trustee, which specifies the Authorising Person and PPoC responsible for US FATCA and/or CRS compliance as applicable.

Upload File *

[input] Browse... Download template file : [Authorisation Letter Template](#)

Assign Secondary User

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Assign Secondary User > Create

This form allows a PPoC to assign a Secondary User to their assigned FIs.

Note: A PPoC is responsible for the administration and monitoring of any Secondary Users assigned.

- Select the Person Type and complete the contact information for the individual Secondary User and click Validate Name & Email.
- Click Download and view the list of FIs that you are assigned to as PPoC in a CSV format.
 - If the Secondary User should have access to all FIs assigned to you, save and upload the CSV file without changes.
 - If the Secondary User should have access to only some of your assigned FIs save the CSV file to your computer with only the FIs listed that the Secondary User should have access to.
- Once uploaded, all of the entities will be listed on the page for your review.
 - If any additional entities need to be removed, click on the trash can icon.
- Read and agree to the Declaration and either click Save (to return later) or Submit to assign the FIs to the Secondary User.
- The Secondary User will receive confirmation via email to the address provided that a User Account on the Portal has been created.

CRS/FATCA - Assign Secondary User

Mandatory fields are marked with an *

To create a Secondary User enter their contact details below, then select which entities they should have access to. The available entities are listed below and are based on this user accounts permission.

Secondary Contact Information

Person Type (i) *

☐ Entity (Institutional User) ☐ Individual

Entity Name *

Email Address *

Current Entity

GR No.	FI No.	Entity Name
--------	--------	-------------

Entities to be updated

GR No.	FI No.	Entity Name
--------	--------	-------------

CSV File *

No file chosen

Entity Name
TEST Entity 456
TEST Entity 654
TEST Entity 789
TEST Entity AAA
TEST Entity ABC
TEST Entity BBB
TEST Entity GHI
TEST Entity HHH
TEST Entity RST

Entities to be updated

GR No.	FI No.	FI Name
	F1100542	TEST Entity 456
	F1100545	TEST Entity 654
	F1100551	TEST Entity AAA
	F1100547	TEST Entity ABC
	F1100550	TEST Entity GHI
	F1100553	TEST Entity HHH

TEST SU.csv

Declaration

I am authorised by the entity to appoint this Secondary User and the information is correct.

☒ I agree *

Remove Secondary User

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = Remove Secondary User > Create

This form allows a PPoC to remove a Secondary User's access to your assigned entities. Note that as PPoC you are responsible for the administration and monitoring of any Secondary Users assigned.

- Complete the contact information for the individual Secondary User you would like to remove and click Validate Name & Email.

CRS/FATCA - Remove Secondary User

Mandatory fields are marked with an *

Contact Information

Individual first name *
Secondary

Individual surname *
User

Email Address *
testsu@test.com

Validate Name & Email Reset

- The FIs associated with that User will be displayed.
- Click Download and view the list of FIs that the Secondary User is assigned to in a CSV format.
 - If the Secondary User should no longer have access to all FIs assigned, upload the CSV file without changes.
 - If the Secondary User should no longer have access to only some of the assigned FIs save the CSV file to your computer with only the FIs listed that the Secondary User should not have access to.

Current Entity

GR No.	FI No.	Entity Name
	FI100552	TEST Entity BBB
	FI100550	TEST Entity GHI
	FI100553	TEST Entity HHH
	FI100549	TEST Entity RST

Entities to be updated

GR No.	FI No.	FI Name
--------	--------	---------

Download CSV File * Browse... Upload

- The FIs displayed in Entities to be updated are those which will be removed from the Secondary User.
 - Click the trashcan icon if the Secondary User should continue to have access to an FI.

Entities to be updated

GR No.	FI No.	FI Name
	FI100550	TEST Entity GHI
	FI100553	TEST Entity HHH

Download CSV File * Browse... Upload

Declaration

I am authorised by the entity to appoint this Secondary User and the information is correct.

☒ I agree *

Save Submit

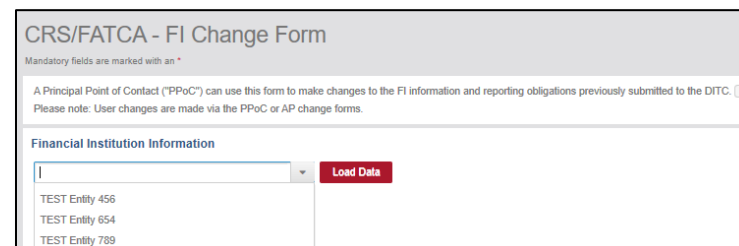
FI Change Form

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = FI Change Form > Create

This form is used by a PPoC to make changes to the FI information and reporting obligations submitted to the DITC. Only certain pieces of information can be changed using this form, please refer to the table below.

- Select the relevant FI from the drop down menu and click Load Data.

- The form will populate with the data held on this entity.



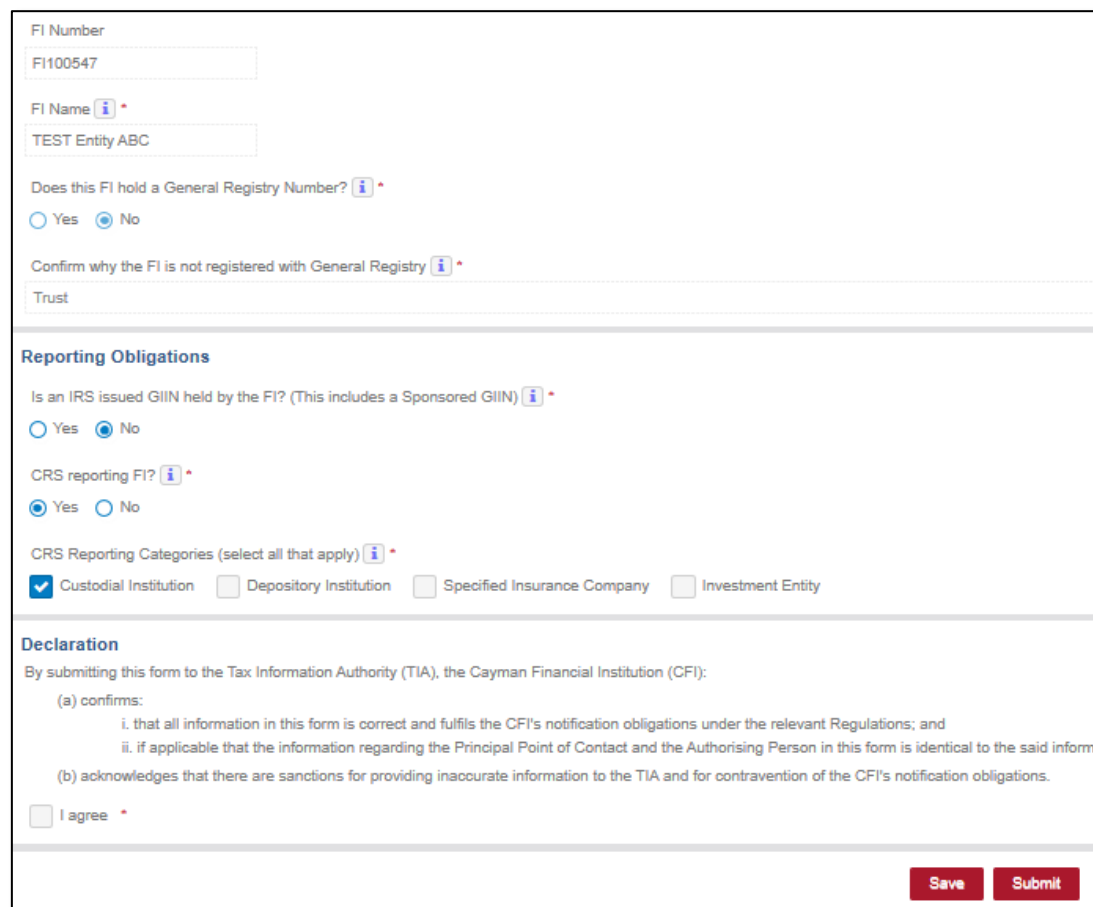
If the FI does not have a General Registry number the FI name can be changed.

Where a GIIN is not held, this information can be added by clicking 'Yes'.

Where a GIIN is shown, please contact the DITC on DITC.Portal@gov.ky

CRS Reporting obligations can be changed.

- Once the required changes have been made read and agree to the Declaration and either click Save (to return later) or Submit the changes to the DITC.



FI Deactivations

Reporting page > Framework drop down = CRS & FATCA > Reporting Type drop down = FI Deactivation > Create

This form is used by a PPOC to submit a request for an FI to be deactivated from the DITC Portal. The DITC will review each request and either approve or decline the request. Requests are only approved where sufficient evidence is provided and there are no outstanding reporting obligations.

- Select the Relevant FI from the drop down menu and click Validate information.

- This will populate the FI Name field.

CRS/FATCA - FI Deactivation

Mandatory fields are marked with an *

This form can be submitted by a Principal Point of Contact ("PPOC") to advise the TIA that an FI, no longer has a FATCA and CRS reporting obligation. All fields are mandatory. [i](#)

1. Select the FI you would like to deactivate from the drop down menu, click Validate Information.
2. Select the Reason for Deactivation.
3. Complete the Agent Contact details.
4. Upload the supporting evidence in one PDF file.
5. Accept the Declaration and either click Save (to return later) or Submit the form to the TIA.

Financial Institution Information

TEST Entity ABC [i](#) **Validate information**

FI Name

- Enter the reason for the FI deactivation request. If "Other" is selected, please provide a short explanation (max. 100 characters).

- Provide details of where the relevant records of the former FI will be kept.

- Upload evidence showing why the FI should be deactivated (e.g. certificate of dissolution). Only one file can be uploaded, please collate if the evidence consists of multiple documents.

Reason for FI Deactivation

☐ Liquidation ☐ Strike off ☐ Termination of trust ☐ Transfer by continuation ☐ Classification change ☐ Other

Contact Information

Provide details of where the FI will retain its books, documents or other records which relate to the information required to be reported to the Authority under the Regulations. Such documents must be retained for a period of six years following the deactivation. [i](#)

Agent Name *

Agent Email *

Number, Street and Room/Suite no *

City/Town *

State/Province/Region *

Post Code *

Country *

Evidence *

Choose File No file chosen [i](#)

- Once finished, read and agree to the Declaration and either click Save (to return later) or Submit the FI deactivation request to the DITC.

Declaration

By submitting this "FI Deactivation Form" to the Tax Information Authority (TIA), the PPOC confirms that:

i. The FI has made all FATCA and CRS Returns and corrections required by applicable Regulations, and the DITC Portal User Guide.

ii. The FI has appointed the Agent named above to maintain its records and accounts with such Regulations.

iii. The FI has instructed the PPOC to submit this FI Deactivation request.

iv. The information in this request is accurate.

☐

 I agree *

Save

Submit

- Once the FI Deactivation Form has been successfully submitted, the DITC will review and either approve or decline the request. A submitted FI Deactivation Form can be deleted and edited as long as the DITC has not processed it. To do so, click on the form under the Reporting tab and then click the Delete/Edit button at the bottom of the screen. The status of the FI Deactivation Form will change to Incomplete and the form can be edited and deleted. In case of a resubmission the evidence will need to be re-uploaded even if it has not changed.
- Where the FI deactivation request is **approved**, the PPOC will receive an email confirming this. The PPOC and any Secondary Users will no longer be able to submit reporting for CRS & FATCA via the DITC Portal for this FI, nor can any previous submissions be viewed. The Authorising Person will also no longer have access to this FI on the DITC Portal.

- Where the FI deactivation request is **declined**, the PPOC will receive an email indicating this and the status of the form will change from Submitted to Action Required. The PPOC can see the reason for the rejection by clicking on the form under the Reporting tab.

DashboardEntitiesView ActivityReporting

Reporting

Forms & Returns

FrameworkReporting TypeCreate

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	FID0017235	CRS/FATCA - FI Deactivation		Action Required	12-Jan-2022 16:19

CRS/FATCA - FI Deactivation

Mandatory fields are marked with an *

Rejection Reason: The 2020 CRS Reporting is still outstanding, please complete before submitting the FI Deactivation form.

- After the rejection reason has been addressed, a new FI Deactivation Form can be submitted. It is not possible to edit and resubmit the initial FI Deactivation Form (this form can only be deleted in case you no longer require it for your records, and will automatically be deleted once the FI has been deactivated).

CRS XML Generator Tool

CRS Returns must be submitted to the Portal in XML format. The CRS XML Generator Tool allows Users with 50 accounts or less to input information into an Excel spreadsheet which will then convert the data into an XML file.

Downloading the XML Generator Tool:

- The Tool is downloaded from the CRS XML Upload Page on the Portal. Always refer to our published version to ensure you have the most recent document.
- This tool is not compatible for MAC users.
- **Macros must be enabled for the tool to function correctly.**
- Read this guide in conjunction with the [CRS XML Schema](#) and the [CRS legislation and resources](#) issued by the DITC.

Completing the XML Generator Tool:

- Save the XML Generator Tool to your computer to prevent losing your work.
- Ensure all of the required information is included within the three tabs (where needed)
 - Reporting information
 - Individual account
 - Organisation accounts
- The XML is generated when you click Generate Return on the fifth tab
- Save the XML to your computer, submit this via the Portal. See [CRS XML Upload Page](#) for assistance.

	A	B	C
1		Report information	>> CLEAR FORM <<
2		FI Number*	FI100551
5		Message type indicator*	CRS701 - New information
6		Reporting period end date*	2019-12-31
7		Unique message identifier*	12345432
8		Message reference	KY2019AUF100551.FI0012345432
9		Reporting financial institution	
10		Name*	Test Entity AAA
11		Receiving Country*	AU - Australia
12		Identification Number	FI100551
13		Reporting FI Tax Residence	KY - Cayman Islands
14		Type	OECD303 - Business
15		Country*	KY - Cayman Islands
16		Country subentity (state or territory)	
17	Address	Street	Elgin Ave
18		Building identifier	
19		Suite identifier	
20		Floor identifier	
21		Post office box	
22		Post code	KY1
23		City*	George Town
24		Document type*	OECD1 - New data
25		Unique document identifier*	12345
26		Document reference	KY2019AUF100551.FI0000012345
27		Corrected document reference identifier	

[Instructions](#)
[Report information](#)
[Individual accounts](#)
[Organisation accounts](#)
[Generate return](#)

	A	B	C	D	E	F	G	H	I	J	K	L
1	Account details			Name								Account holder details
2	Account number*	Account number type	Closed Account	Name type	Title	First name*	Middle name	Last name*	Generation identifier	Suffix	General suffix	Tax Residence*
3	123456	OECD601 - International bank account number	False			John		Smith				AU - Australia

Generate CRS Return

Step one: Click the button above to generate your CRS return in XML format.

Step two: Save the XML return to your computer.

Step three: Upload the XML to the DITC Portal.

Refer to the Instructions tab for further information

CRS XML Return Upload

[Reporting page](#) > [Framework drop down](#) = [CRS](#) > [Reporting Type drop down](#) = [CRS XML Upload](#) > [Create](#)

CRS Returns can only be submitted to the DITC in an XML file format. Both a PPOC and a Secondary User can upload a CRS XML Return. An XML file can include one or more FIs, however, the accounts included in each XML must be reporting to the same Receiving Country.

If you would like to use our XML Generator Tool (for a maximum of 50 accounts) to help create an XML file, you can download the Excel template from the Portal. Macros must be enabled for the Tool to function correctly. [Click here](#) to view a more in-depth explanation of how to use this tool.

Step 1:
Select the Reporting Year.

Step 2:
Select the Receiving Country.
Only select Cayman Islands if reporting Undocumented Accounts.

CRS - XML Return Upload

←Return to Previous

Mandatory fields are marked with an *

Framework

CRS

Reporting Year

2019

Receiving Country

Malta

XML File *

Choose File

No file chosen

Validate Information

Submit Now

i

Error	Message Type	Message Ref Id	Corr Message Ref Id	Timestamp
	CRS	KY2019MTFI100550.FI0234345654		2020-10-06 07:38:33

▼ FI List

Error	Doc Type Indic	Doc Ref Id	FI#	FI Name
	New Data	KY2019MTFI100550.FI0000111111	FI100550	TEST Entity GHI

Step 3:
Upload the XML file and click Validate Information. Max file size 150mb.
The system will validate that you have permission to submit returns for the FI(s) included within the XML file.

Step 4:
Once validated click Submit Now.

- The Portal will then validate the data you have included within the return. This may take a few minutes but can be longer depending on the file size and the volume of traffic on the Portal.
- If the return is free from validation errors it will be displayed with the status of Submitted.
 - If you have no further CRS returns to submit you can now create the [CRS Filing Declaration](#).
- If the return includes invalid data you will see Submission failed.
 - Refer to [Correcting a CRS validation error](#) for assistance.

Pending

Submitted

Submission failed

Correcting a CRS Validation Error

Reporting page > Click the Reporting Type of the failed return

A CRS XML Return must always comply with the DITC Portal's [CRS validation rules](#). Understanding the rules will help avoid errors when submitting a CRS XML Return to the DITC Portal. It is recommended you review these [CRS validation rules](#) before preparing and submitting your CRS XML Returns.

If your return is in a status of Submission failed:

- You can either correct the XML and re-upload or delete the attempted submission by returning to the reporting screen and using the trashcan icon.
- To correct: Click the Reporting Type of the failed return.

FI100553	TEST Entity HHH	CRS0003592	CRS - XML Return Upload <IT>	2018-12-31	Submission failed	06-Oct-2020 14:35	
FI100550	TEST Entity GHI	CRS0003584	CRS - XML Return Upload <MT>	2019-12-31	Submitted	06-Oct-2020 12:40	

- Click on the red error icon to review the error.

Error	Message Type	Message Ref Id	Corr Message Ref Id	Timestamp
	CRS	KY2019LIF100550.FI0012345678		2020-10-06 06:54:51
FI List				
Error	Doc Type Indic	Doc Ref Id	FI#	FI Name
	New Data	KY2019LIF100550.FI0034345654	FI100550	TEST Entity GHI

- The error message will be displayed on screen and will explain what needs to be corrected.

Code	Message
CRS0036	The controlling person ResCountryCode in KY2019LIF100550.0000334433 must match the receiving country.
CRS0037	The organisation ResCountryCode in KY2019LIF100550.0000334433 must match the receiving country.

If your return is in a status of submitted, but you need to edit/delete:

- Click the Reporting Type of the return you would like to edit from the Reporting page.
 - Click the Delete/Edit button.
 - This may take a few moments, but the system will revert the return from Submitted to a status of Incomplete.
 - You can now either upload a different XML, or delete the return from the Reporting page.
- [Note; this function is only available up to the reporting deadline of any given year.](#)

Framework	CRS	Reporting Year	2019
XML File	<input type="text"/> <input type="button" value="Validate Information"/> <input type="button" value="Delete/Edit"/> <input type="button" value="i"/>		
Error	Message Type	Message Ref Id	
	CRS	KY2019LIF100550.FI0022234333	
FI List			
Error	Doc Type Indic	Doc Ref Id	
	New Data	KY2019LIF100550.FI0000044433	

Corrections / Deletions of Data for a CRS XML Upload

[Reporting page](#) > [Framework drop down = CRS](#) > [Reporting Type drop down = CRS XML Upload](#) > [Create](#)

After the reporting deadline has passed you can no longer edit/delete your submitted return. If you need to make changes, or have been requested to make a correction by the DITC, a new XML must be submitted containing the correction or deletion.

These XMLs can also be created using our XML Generator Tool (for a maximum of 50 accounts), which can be downloaded from the Portal. Macros must be enabled for the Tool to function correctly. [Click here](#) to view a more in-depth explanation of how to use this tool. The following table sets out the terms used below and how they correspond to the fields in the XML Generator Tool:

XML field (used in the below explanation)	XML Generator Tool tab(s)	XML Generator Tool field
MessageTypeIndic	Report information	Message type indicator
DocTypeIndic	Report information (for Reporting FI element)	Document type
	Individual accounts (for Account Report with individual account holder)	
	Organisation accounts (for Account Report with entity account holder)	
DocRefId	Report information (for Reporting FI element)	Document reference (automatically generated with data from other fields)
	Individual accounts (for Account Report with individual account holder)	
	Organisation accounts (for Account Report with entity account holder)	
CorrDocRefId	Report information (for Reporting FI element)	Corrected document reference identifier
	Individual accounts (for Account Report with individual account holder)	Corrected document reference
	Organisation accounts (for Account Report with entity account holder)	Corrected document reference

General guidance:

- The MessageTypeIndic must be set to CRS702 - “The message contains corrections for previously sent information”.
- Corrections and deletions can either be made to one or more of the reported accounts and/or to the data relating to the Reporting FI itself. Each corrected or deleted Account Report and Reporting FI element must be assigned a new unique DocRefID.
- A correction should be made where the previously reported data was incorrect or incomplete.
- A deletion should be made where the previously reported data was reported in error in relation to the relevant Reportable Jurisdiction. You can only delete an entire Account Report or all data related to a Reporting FI in relation to the relevant Reportable Jurisdiction. If you wish to delete only one or more specific data points (e.g. Post Code or Middle Name), this should be done as a correction.
- Corrections (DocTypeIndic OECD2) and deletions (DocTypeIndic OECD3) may be made in the same CRS XML Return, but that XML cannot contain any new data (DocTypeIndic OECD1).
- After you have submitted a correction or deletion, the status of the CRS Filing Declaration for the relevant reporting year changes to “Incomplete”. Once you have completed your corrections and/or deletions, you must therefore **resubmit that CRS Filing Declaration** by clicking on the form under the Reporting tab and following the steps as described under [CRS Filing Declaration](#).

Correcting one or more account reports:

- The DocTypeIndic for the Reporting FI section must be set to OECD0.
- The DocRefId for the Reporting FI element must be the same as the DocRefId for the Reporting FI element in the most recent CRS XML Return submitted by the FI. No CorrDocRefId should be present.
- The DocTypeIndic for each Account Report that is being corrected must be set to OECD2.
- Each Account Report that is being corrected must have a CorrDocRefId. This must be the same as the DocRefId for the Account Report which is being corrected as used in the CRS XML Return where the account was most recently reported.
- An example XML can be found on the right of this page.

```
<crs:MessageSpec>
  <crs:SendingCompanyIN>FI100547</crs:SendingCompanyIN>
  <crs:TransmittingCountry>KY</crs:TransmittingCountry>
  <crs:ReceivingCountry>SG</crs:ReceivingCountry>
  <crs:MessageType>CRS</crs:MessageType>
  <crs:MessageRefId>KY2020SGFI100547FI001234567AB</crs:MessageRefId>
  <crs:MessageTypeIndic>CRS702</crs:MessageTypeIndic>
  <crs:ReportingPeriod>2020-12-31</crs:ReportingPeriod>
  <crs:Timestamp>2022-01-14T11:23:16</crs:Timestamp>
</crs:MessageSpec>
<crs:CrsBody>
  <crs:ReportingFI>
    <crs:ResCountryCode>KY</crs:ResCountryCode>
    <crs:IN issuedBy="KY">FI100547</crs:IN>
    <crs:Name>Test Entity ABC</crs:Name>
    <crs:Address legalAddressType="OECD304">
      <cfc:CountryCode>KY</cfc:CountryCode>
      <cfc:AddressFix>
        <cfc:Street>Elgin Avenue</cfc:Street>
        <cfc:BuildingIdentifier>GAB</cfc:BuildingIdentifier>
        <cfc:City>George Town</cfc:City>
      </cfc:AddressFix>
    </crs:Address>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD0</stf:DocTypeIndic>
      <stf:DocRefId>KY2020SGFI100547FI123456789AB</stf:DocRefId>
    </crs:DocSpec>
  </crs:ReportingFI>
  <crs:ReportingGroup>
    <crs:AccountReport>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD2</stf:DocTypeIndic>
        <stf:DocRefId>KY2020SGFI100547h5dffnv</stf:DocRefId>
        <stf:CorrDocRefId>KY2020SGFI100547eds5f4grg4d</stf:CorrDocRefId>
      </crs:DocSpec>
    </crs:AccountReport>
  </crs:ReportingGroup>
</crs:CrsBody>
</crs:MessageSpec>
```

```
<crs:MessageSpec>
  <crs:SendingCompanyIN>FI100547</crs:SendingCompanyIN>
  <crs:TransmittingCountry>KY</crs:TransmittingCountry>
  <crs:ReceivingCountry>SG</crs:ReceivingCountry>
  <crs:MessageType>CRS</crs:MessageType>
  <crs:MessageRefId>KY2020SGFI100547FI001234567AC</crs:MessageRefId>
  <crs:MessageTypeIndic>CRS702</crs:MessageTypeIndic>
  <crs:ReportingPeriod>2020-12-31</crs:ReportingPeriod>
  <crs:Timestamp>2022-01-14T11:23:16</crs:Timestamp>
</crs:MessageSpec>
<crs:CrsBody>
  <crs:ReportingFI>
    <crs:ResCountryCode>KY</crs:ResCountryCode>
    <crs:IN issuedBy="KY">FI100547</crs:IN>
    <crs:Name>Test Entity ABC</crs:Name>
    <crs:Address legalAddressType="OECD304">
      <cfc:CountryCode>KY</cfc:CountryCode>
      <cfc:AddressFix>
        <cfc:Street>Elgin Avenue</cfc:Street>
        <cfc:BuildingIdentifier>GAB</cfc:BuildingIdentifier>
        <cfc:City>George Town</cfc:City>
      </cfc:AddressFix>
    </crs:Address>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD0</stf:DocTypeIndic>
      <stf:DocRefId>KY2020SGFI100547FI123456789AB</stf:DocRefId>
    </crs:DocSpec>
  </crs:ReportingFI>
  <crs:ReportingGroup>
    <crs:AccountReport>
      <crs:DocSpec>
        <stf:DocTypeIndic>OECD3</stf:DocTypeIndic>
        <stf:DocRefId>KY2020SGFI100547Stwefc8hh4</stf:DocRefId>
        <stf:CorrDocRefId>KY2020SGFI100547dde888fgd544</stf:CorrDocRefId>
      </crs:DocSpec>
    </crs:AccountReport>
  </crs:ReportingGroup>
</crs:CrsBody>
</crs:MessageSpec>
```

Deleting one or more account reports:

- The DocTypeIndic for the Reporting FI section must be set to OECD0.
- The DocRefId for the Reporting FI element must be the same as the DocRefId for the Reporting FI element in the most recent CRS XML Return submitted by the FI. No CorrDocRefId should be present.
- The DocTypeIndic for each Account Report that is being deleted must be set to OECD3.
- Each Account Report that is being deleted must have a CorrDocRefId. This must be the same as the DocRefId for the Account Report which is being deleted as used in the CRS XML Return where the account was most recently reported.
- An example XML can be found on the left of this page.

Correcting the Reporting FI element:

- The DocTypeIndic for the Reporting FI section must be set to OECD2.
- The Reporting FI element must have a CorrDocRefId. This must be the same as the DocRefId for the Reporting FI element in the most recent CRS XML Return submitted by the FI.
- No Account Reports should be resubmitted, unless these are (also) being corrected or deleted.
- An example XML can be found on the right of this page.

```
<crs:MessageSpec>
  <crs:SendingCompanyIN>FI100547</crs:SendingCompanyIN>
  <crs:TransmittingCountry>KY</crs:TransmittingCountry>
  <crs:ReceivingCountry>SG</crs:ReceivingCountry>
  <crs:MessageType>CRS</crs:MessageType>
  <crs:MessageRefId>KY2020SGFI100547FI001234567AE</crs:MessageRefId>
  <crs:MessageTypeIndic>CRS702</crs:MessageTypeIndic>
  <crs:ReportingPeriod>2020-12-31</crs:ReportingPeriod>
  <crs:Timestamp>2022-01-14T11:23:16</crs:Timestamp>
</crs:MessageSpec>
<crs:CrsBody>
  <crs:ReportingFI>
    <crs:ResCountryCode>KY</crs:ResCountryCode>
    <crs:IN issuedBy>"KY">FI100547</crs:IN>
    <crs:Name>Test Entity ABC</crs:Name>
    <crs:Address legalAddressType="OECD305">
      <cfc:CountryCode>KY</cfc:CountryCode>
      <cfc:AddressFix>
        <cfc:Street>Elgin Avenue</cfc:Street>
        <cfc:BuildingIdentifier>GAB</cfc:BuildingIdentifier>
        <cfc:FloorIdentifier>4</cfc:FloorIdentifier>
        <cfc:City>George Town</cfc:City>
      </cfc:AddressFix>
    </crs:Address>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD3</stf:DocTypeIndic>
      <stf:DocRefId>KY2020SGFI100547FI001234567AE</stf:DocRefId>
      <stf:CorrDocRefId>KY2020SGFI100547FI001234567AE</stf:CorrDocRefId>
    </crs:DocSpec>
  </crs:ReportingFI>
</crs:ReportingGroup>
  <crs:AccountReport>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD3</stf:DocTypeIndic>
      <stf:DocRefId>KY2020SGFI100547FI001234567AE</stf:DocRefId>
      <stf:CorrDocRefId>KY2020SGFI100547FI001234567AE</stf:CorrDocRefId>
    </crs:DocSpec>
  </crs:AccountReport>
</crs:CrsBody>
</crs:CrsBody>
```

```
<crs:MessageSpec>
  <crs:SendingCompanyIN>FI100547</crs:SendingCompanyIN>
  <crs:TransmittingCountry>KY</crs:TransmittingCountry>
  <crs:ReceivingCountry>SG</crs:ReceivingCountry>
  <crs:MessageType>CRS</crs:MessageType>
  <crs:MessageRefId>KY2020SGFI100547FI001234567AD</crs:MessageRefId>
  <crs:MessageTypeIndic>CRS702</crs:MessageTypeIndic>
  <crs:ReportingPeriod>2020-12-31</crs:ReportingPeriod>
  <crs:Timestamp>2022-01-14T11:23:16</crs:Timestamp>
</crs:MessageSpec>
<crs:CrsBody>
  <crs:ReportingFI>
    <crs:ResCountryCode>KY</crs:ResCountryCode>
    <crs:IN issuedBy>"KY">FI100547</crs:IN>
    <crs:Name>Test Entity ABC</crs:Name>
    <crs:Address legalAddressType="OECD305">
      <cfc:CountryCode>KY</cfc:CountryCode>
      <cfc:AddressFix>
        <cfc:Street>Elgin Avenue</cfc:Street>
        <cfc:BuildingIdentifier>GAB</cfc:BuildingIdentifier>
        <cfc:FloorIdentifier>4</cfc:FloorIdentifier>
        <cfc:City>George Town</cfc:City>
      </cfc:AddressFix>
    </crs:Address>
    <crs:DocSpec>
      <stf:DocTypeIndic>OECD2</stf:DocTypeIndic>
      <stf:DocRefId>KY2020SGFI100547FI001234567AD</stf:DocRefId>
      <stf:CorrDocRefId>KY2020SGFI100547FI001234567AD</stf:CorrDocRefId>
    </crs:DocSpec>
  </crs:ReportingFI>
</crs:ReportingGroup>
```

Deleting the Reporting FI element:

- The DocTypeIndic for the Reporting FI section must be set to OECD3.
- The Reporting FI element must have a CorrDocRefId. This must be the same as the DocRefId for the Reporting FI element in the most recent CRS XML Return submitted by the FI.
- All Account Reports previously submitted (and not yet deleted) in relation to the relevant Reportable Jurisdiction must also be deleted.
- Each Account Report that is being deleted must have a CorrDocRefId. This must be the same as the DocRefId for the Account Report which is being deleted as used in the CRS XML Return where the account was most recently reported.
- An example XML can be found on the left of this page.

DITC Portal CRS Validation Rules

XML Generator Cell Ref	XML Generator Cell Name	CRS XML Schema Element Name/Page #	DITC Portal Specific Validations
Reporting FI Information			
C2	FI number*	SendingCompanyIN p.232	FI number issued by the DITC Portal
C5	Message type indicator*	MessageTypeIndic p.234	Value must be CRS701 or CRS702
C6	Reporting period end date* (YYYY)	ReportingPeriod p.235	Format = YYYY-MM-DD
C7	Unique message identifier* (8 or more characters)	N/A	N/A
C8	Message reference (Autogenerated from C7)	MessageRefID p.234	Suggested format = TransmittingCountryCodeReportingYearReceivingCountryCodeFINumberUniqueNumbersLetters
C10	Name* (Reporting FI Name)	Name p.235	Ensure an exact match to the DITC Portal
C11	Receiving Country*	ReceivingCountry p.233	Only select Cayman Islands if reporting an undocumented account
C12	Identification number (Autogenerated from C2)	IN p.243	This should be the FI Number
C13	Reporting FI tax residence (Autogenerated from C2)	IN issued by p.243	Must be KY
C14	Type (Legal Address Type)	AddressType legalAddressType p.240	
C15	Country*	CountryCode p.239	
C16	Country subentity (state or Territory)	CountrySubentity p.241	
C17	Street	Street p.240	
C18	Building identifier	BuildingIdentifier p.240	
C19	Suite identifier	SuiteIdentifier p.240	
C20	Floor identifier	FloorIdentifier p.240	
C21	Post office box	POB p.241	
C22	Post code	PostCode p.241	
C23	City*	City p.241	
C24	Document type*	DocTypeIndic p.253	The DITC Portal only permits the following values: - OECD1 - New Data - OECD2 - Corrected Data - OECD3 - Deletion of Data - OECD0 - Resent Data
C25	Unique document identifier* (up to 10 Characters)	N/A	N/A
C26	Document reference (Autogenerated from C25)	DocRefID p.254	Format = TransmittingCountryCodeReportingYearReceivingCountryCodeFINumberUniqueNumbersLetters
C27	Corrected document reference identifier	CorrDocRefID p.254	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal

XML Generator Cell Ref	XML Generator Cell Name	CRS XML Schema Element Name/Page #	DITC Portal Specific Validations
Individual Account Report			
A2	Account number*	AccountNumber p.245	
B2	Account number type	AccountNumber AcctNumberType p.246	
C2	Closed Account	AccountNumber ClosedAccount p.246	Value must be either "true" or "false"
D2	Name type	NamePerson_Type xmlNameType p.237	OECD201 not accepted
E2	Title	Title p.238	
F2	First name*	FirstName xmlNameType p.238	
G2	Middle name	MiddleName p.238	
H2	Last name*	LastName xmlNameType p.239	
I2	Generation identifier	GenerationIdentifier p.239	
J2	Suffix	Suffix p.239	
K2	General suffix	GeneralSuffix p.239	
L2	Tax Residence*	ResCountryCode p.236	
M2	Identification number	TIN p.237	
N2	TIN Issued By	TIN issuedBy p.237	
O2	Address Type	AddressType p.240	
P2	Country*	CountryCode p.239	
Q2	Country subentity	CountrySubentity p.241	
R2	Street	Street p.240	
S2	Building identifier	BuildingIdentifier p.240	
T2	Suite identifier	SuiteIdentifier p. 240	
U2	Floor identifier	FloorIdentifier p.240	
V2	District name	DistrictName p.240	
W2	Post office box	POB p.241	
X2	Post code	PostCode p.241	
Y2	City*	City p.241	
Z2	Birth Date	BirthDate p.241	Format = YYYY-MM-DD. Must not be prior to 1900 and not after the current year

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i>	<i>CRS XML Schema Element Name/Page #</i>	<i>DITC Portal Specific Validations</i>
<i>Individual Account Report</i>			
AA2	Account balance*	AccountBalance p.250	Must not be less than zero
AB2	Currency*	AccountBalance currCode p.250	
AC2	Dividend	PaymentAmnt p.252	
AD2	Currency	PaymentAmnt currCode p.252	
AE2	Interest	PaymentAmnt p.252	
AF2	Currency	PaymentAmnt currCode p.252	
AG2	Gross proceeds	PaymentAmnt p.252	
AH2	Currency	PaymentAmnt currCode p.252	
AI2	Other payment	PaymentAmnt p.252	
AJ2	Currency	PaymentAmnt currCode p.252	
AK2	Document type*	DocTypeIndic p.253	The DITC Portal only permits the following values: - OECD1 - New Data - OECD2 - Corrected Data - OECD3 - Deletion of Data
AL2	Unique identifier* (up to 10 Characters)	N/A	N/A
AM2	Document reference (Autogenerated from AL2)	DocRefID p.254	Format = TransmittingCountryCodeReportingYearReceivingCountryCodeFINumberUniqueNumbersLetters
AN2	Corrected document reference	CorrDocRefID p.254	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i>	<i>CRS XML Schema Element Name/Page #</i>	<i>DITC Portal Specific Validations</i>
<i>Organisation Account Report</i>			
A3	Account Number*	AccountNumber p.245	
B3	Account number type	AccountNumber AcctNumberType p.246	
C3	Closed Account	AccountNumber ClosedAccount p.246	Value must be either "true" or "false"
D3	Account holder type*	AcctHolderType p.247	
E3	Name type	NamePerson_Type p.244	

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i>	<i>CRS XML Schema Element Name/Page #</i>	<i>DITC Portal Specific Validations</i>
F3	Name*	Name nameType p.244	
G3	Tax Residence*	ResCountryCode p.243	
H3	Identification number	IN p.243	
I3	TIN Issued By	IN issuedBy, IN Type p.243	
J3	Address Type	AdressType p.240	
K3	Country*	CountryCode p.243	
L3	Country subentity	CountrySubentity p.241	
M3	Street	Street p.240	
N3	Building identifier	BuildingIdentifier p.240	
O3	Suite identifier	SuiteIdentifier p. 240	
P3	Floor identifier	FloorIdentifier p.240	
Q3	District name	DistrictName p.240	
R3	Post office box	POB p.241	
S3	Post code	PostCode p.241	
T3	City*	City p.241	
U3	Name type	NamePerson_Type NameType p.237	OECD201 not accepted
V3	Title	Title p.238	
W3	First name*	FirstName xnlNameType p.238	
X3	Middle name	MiddleName xnlNameType p.238	
Y3	Last name*	LastName xnlNameType p.239	
Z3	Generation identifier	GenerationIdentifier p.239	
AA3	Suffix	Suffix p.239	
AB3	General suffix	GeneralSuffix p.239	

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i>	<i>CRS XML Schema Element Name/Page #</i>	<i>DITC Portal Specific Validations</i>
AC3	Controlling person Type	CtrlgPersonType p.248	
AD3	Tax Residence*	ResCountryCode p.236	
AE3	Identification number	TIN p.237	
AF3	TIN Issued By	TIN issuedBy p.237	
AG3	Address Type	AddressType p.240	
AH3	Country*	CountryCode p.239	
AI3	Country subentity	CountrySubentity p.241	
AR3	Birth Date	BirthDate p.241	Format = YYYY-MM-DD. Must not be prior to 1900 and not after the current year.
AS3	Account balance*	AccountBalance p.250	Must not be less than zero
AT3	Currency*	AccountBalance currCode p.250	
AU3	Dividend	PaymentAmnt p.252	
AV3	Currency	PaymentAmnt currCode p.252	
AW3	Interest	PaymentAmnt p.252	
AX3	Currency	PaymentAmnt currCode p.252	
AY3	Gross proceeds	PaymentAmnt p.252	
AZ3	Currency	PaymentAmnt currCode p.252	
BA3	Other payment	PaymentAmnt p.252	
BB3	Currency	PaymentAmnt currCode p.252	
BC3	Document type*	DocTypeIndic p.253	The DITC Portal only permits the following values: - OECD1 - New Data - OECD2 - Corrected Data - OECD3 - Deletion of Data
BD3	Unique Identifier* (up to 10 Characters)	N/A	N/A
BE3	Document reference (Autogenerated from BD3)	DocRefID p.254	Format = TransmittingCountryCodeReportingYearReceivingCountryCodeFINumberUniqueNumbersLetters
BF3	Corrected document reference	CorrDocRefID p.254	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal

CRS Filing Declaration

Reporting page > Framework = CRS > Reporting Type = CRS Filing Declaration > Create

Every CRFI and every Trustee Documented Trust, MUST submit a CRS Filing Declaration in order to complete its CRS reporting obligations in respect of the relevant calendar year. This is the final step which the CRFI must take after submitting all other necessary CRS Receiving Country Returns by XML Upload for that calendar year.

The CRS Filing Declaration generated displays the number of Reportable Accounts the CFI has reported on for each Reportable Jurisdiction. Reportable Accounts in the case of the Cayman Islands refers to Undocumented Accounts.

- Select the Reporting Year from the drop down menu.
- Click Download and view the list of FIs in Excel.

	A	B
1	Entity Name	
2	Test Entity AAA	
3	Test Entity BBB	
4	SP Test FI	
5	TDT Test	
6	Test Entity GHI	

Reporting Year *

+ Financial Institution Name

GR No.	FI No.	Entity Name
--------	--------	-------------

Download Choose File No file chosen Upload




- To generate the Filing Declaration for all FIs: save as a CSV file to your computer with all of the FIs listed.
- To generate the Filing Declaration for some FIs: delete the relevant FIs and save as a CSV file to your computer with only the FIs listed that you would like to generate the report

- Click Choose File and select the CSV file you have saved on your computer and click Upload.

CSV File *

Download Choose File FI DecTest3.csv Upload

- The list of FIs will appear on the screen - review this list:
 - If incorrect, use the trashcan function to remove FIs

Select Financial Institutions			
GR No.	FI No.	FI Name	
CR00226	FI018174	Test Entity BBB	
	FI100539	SP Test FI	
	FI100535	TDT Test	

- When correct, click Generate Report to review the list of reportable accounts submitted.

Save allows you to return to the Declaration at a later date.
Note that until it is submitted CRS reporting obligations are not considered at complete.

Download the report in a CSV format to review the reporting submitted for each FI.
Note; you cannot download this once the Declaration is submitted.

Submits the CRS Filing Declaration and confirms CRS reporting is complete for the FIs listed.

The diagram shows a horizontal bar with four buttons: 'Save' (light gray), 'Generate Report' (red), 'Download Report' (light gray), and 'Submit' (red). Arrows point from the 'Generate Report' button to the 'Download Report' button, and from the 'Submit' button to the right. An arrow points from the 'Save' button to the left. Another arrow points from the 'Generate Report' button to the 'Download Report' button.

- **Download and save the report then carefully review the list of reportable accounts submitted;**
 - If incorrect; use the trashcan function to remove FIs from the list (see above) then click Generate Report again to update the list of reportable accounts submitted - once correct click Save (to return later) or Submit.
 - If reporting is missing, return to the [Reporting page](#) to submit this and recreate the CRS Filing Declaration once complete.
Note; it is the FIs responsibility to ensure that the reporting obligations (including any remediation of errors) is complete for each reporting period.
 - If correct; read and agree to the declaration and either click Save (to return later) or Submit.

Receiving countries

Number of FIs included within the report

Number of accounts submitted per receiving country

Country Name	# Entity	# Reportable Accounts
Andorra	0	0
Antigua and Barbuda	0	0
Argentina	0	0
Aruba	0	0
Australia	0	0
Austria	0	0
Azerbaijan	0	0
Barbados	0	0
Belgium	0	0
Belize	0	0
Brazil	0	0
Brunei Darussalam	0	0
Bulgaria	0	0
Canada	6	36

CRS Compliance Form (smart form)

Reporting page > Framework = CRS > Reporting Type = CRS Compliance Form (smart form) > Create

This form can be submitted by a Principal Point of Contact and Secondary User. It must be completed annually by all FIs with CRS reporting obligations. FIs that do not have CRS reporting obligations are not required to submit CRS Compliance Forms. The form should be completed as at the end of the relevant reporting period and is required to be filed each year for the same period as the CRS return.

For an overview of all sections and data points refer to the [CRS Guidelines](#). For instructions on how to upload this form in bulk by CSV [click here](#).

Section 1: Financial Institution Information

- Select the FI Name from the drop down menu and click Validate Information.
 - The Portal will populate the FI Number.
- Select the Reporting Period.
- Select whether the reporting FI (or in the case of a TDT the trustee) is licenced with CIMA.
 - Where Yes, insert the CIMA Number
[Note; section 3 does not apply when a valid CIMA number is provided.](#)
 - Where not licenced with CIMA, select from the options provided.
 - Certain FIs are not required to be licensed or registered with CIMA. The list of options provided as a response are taken from the list of non-fund arrangements outlined in the Private Funds Law.
 - When reporting a trust select Other and write "Trust".

CRS - Compliance Form (smart form)

Mandatory fields are marked with an *

Financial Institution Information

FI Name Validate Information

FI Name *

TEST Entity ABC

FI Number

FI100547

Reporting Period *

2019

Is the FI Licensed or Registered with CIMA *

YES

Insert CIMA Number (option to add more than one number, separate with "+") *

CIMA number

Is the FI Licensed or Registered with CIMA *

NO

Please confirm the nature of the FI's business (i.e. if not regulated by CIMA) *

Pension Fund

Securitisation Special Purpose Vehicles

Debt Issues and Debt Issuing Vehicles

Schemes involving the issue of certificates representing investments

Structured Finance Vehicles

Preferred Equity Financing Vehicles

A fund of whose investment interests are listed on a stock exchange (including an over-the-counter-market) specified by the Authority by notice in the Gazette

Occupational and personal pension schemes

Sovereign wealth funds

Single family offices

Other

Is the FI Licensed or Registered with CIMA (For a TDT include details for the Trustee) *

NO

Please confirm the nature of the FI's business (i.e. if not regulated by CIMA) *

Other

Please provide explanation *

Trust

Section 2: Financial Account Data

FIs should complete this section using the same rules as are outlined in the [CRS Regulations](#), for example, joint accounts should be counted as two separate accounts.

- Select the currency.
- Confirm the total value of the FI's Financial Accounts.
- Select whether the FI has non reportable accounts.
- If Yes, confirm the reason why from the selection provided.
 - The terms used in this question are those as defined in Section VIII Part D of the [CRS Regulations](#).
- Provide further classification details of the financial account(s) where the account holder and all controlling persons are not reportable jurisdiction persons.
- If No, or existence is unknown move on to the next section.

The screenshot shows the 'Financial Account Data' form. A callout box points to the 'Confirm currency used to complete this section' dropdown, which is set to 'USD'. Another callout box points to the 'Does the FI have any non reportable accounts for the reporting period' dropdown, which is set to 'YES'. A third callout box points to the 'Please confirm the reason the account(s) are considered to be non reportable' checkboxes, which are set to 'Both'.

The currency used to complete this form should be the same as that used in the CRS report. Where multiple currencies are used, FIs should use the currency most frequently used.

Section 3: AML/KYC and Accounting

If a CIMA number was provided this section will be hidden on the smartform.

- Confirm if the FI has audited financial statements.
- If No, confirm which entity carries out the AML/KYC obligations.
- If Other, provide the location of the entity/service provider.
- Location provided should reflect the location of where the work is actually performed.
- Then confirm if the AML/KYC obligations were performed in accordance with Cayman Islands law.

The screenshot shows the 'AML/KYC and Accounting' form. A callout box points to the 'Does the FI have audited financial statements' dropdown, which is set to 'NO'. Another callout box points to the 'Which entity carries out the AML/KYC obligations' dropdown, which is set to 'Other'. A third callout box points to the 'Location of entity / service provider' dropdown, which is set to 'Cayman Islands'. A fourth callout box points to the 'Are the AML/CFT obligations performed in accordance with Cayman Islands law' dropdown, which is set to 'YES'. A fifth callout box points to the 'Specify which jurisdiction's laws are applied in the performance of AML/CFT obligations' dropdown, which is set to 'Cayman Islands'.

Section 4: CRS Process

- Select which entity reviews the account holder information and drafts the reportable accounts list.
- If Other, provide the name of the entity and the location.
 - Location provided should reflect the location of where the work is actually performed.
 - Confirm whether the FI has established and maintained written policies and procedures which comply with the FI's obligations under the Cayman Islands [CRS Regulations](#).

The flowchart illustrates the sequence of sections in the CRS Process form. It begins with a dropdown menu for 'Which entity reviews account holder information and drafts the reportable accounts list for review by the management of the FI *'. The options are 'FI itself' and 'Other'. An arrow from 'Other' points to a section titled 'Name of entity / service provider *' which contains a text field with 'Service Provider' and a 'Location of entity / service provider *' dropdown menu. An arrow from this section points to a confirmation section: 'Please confirm the FI has established and maintained written policies and procedures which comply with the FI's obligations under the Cayman Islands CRS Regulations *'. This section has a 'YES'/'NO' dropdown. An arrow from 'YES' points to another confirmation section: 'Please confirm the FI has implemented and complied with its said written policies and procedures *', which also has a 'YES'/'NO' dropdown. An arrow from 'YES' in this second section points to the final section: 'Please confirm the FI has complied with Reg. 7(3) of the CRS Regulations in relation to self-certifications *'. This final section has a 'YES'/'NO' dropdown with a red exclamation mark icon next to the 'NO' option. Below this section is a text field for 'e Form to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):'.

- Read and agree to the Declaration and either click Save (to return later) or Submit the CRS Compliance Form to the DITC.
- For an overview of all sections and data points refer to the [CRS Guidelines](#).

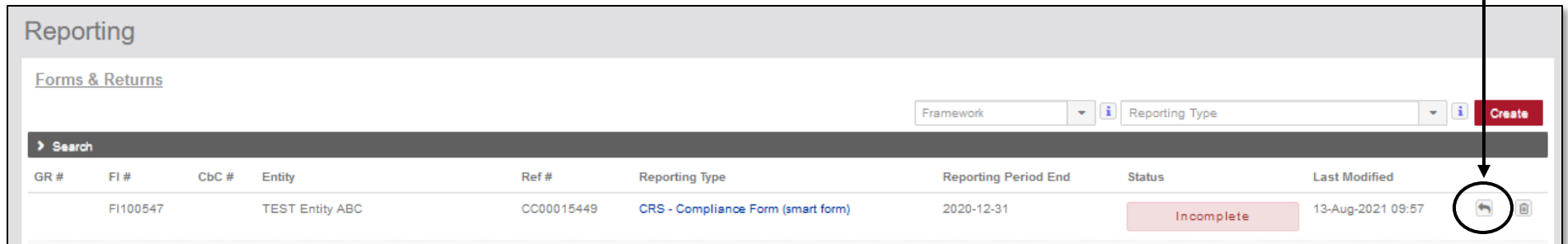
Retrieving a saved CRS Compliance Form (smart form)

Reporting page

To return to a previously saved CRS Compliance Form (smart form) navigate to the Reporting page.

Step 1: Click the arrow next to the form you'd like to retrieve.

Note: Only the user who saved the form can retrieve that specific form.



Reporting

Forms & Returns

Framework Reporting Type Create

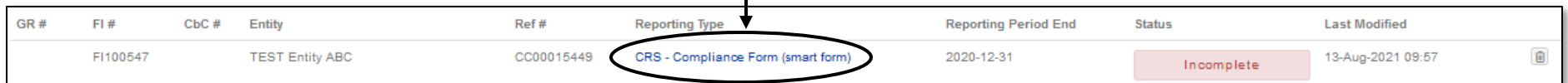
Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	CC00015449	CRS - Compliance Form (smart form)	2020-12-31	Incomplete	13-Aug-2021 09:57

Note: It can take up to 10 minutes (depending on the volume of traffic on the Portal) for the form to be retrieved.

Once the arrow disappears the form is ready.

Step 2: Once the arrow has disappeared click on the blue wording to access the saved data.



GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	CC00015449	CRS - Compliance Form (smart form)	2020-12-31	Incomplete	13-Aug-2021 09:57

Step 3: You can now edit/complete the form and submit or resave.

[Click here](#) to view instructions on how to edit a submitted CRS Compliance Form before the submission deadline.

View/Edit/Delete a submitted CRS Compliance Form (smart form) before the deadline

A submitted CRS Compliance Form (smart form) can be viewed at any time, but it can be edited/deleted only up until the 15 September deadline for that reporting period.

To view/edit delete a CRS Compliance Form (smart form) that you submitted, the following steps are completed on the 'Reporting' Page.

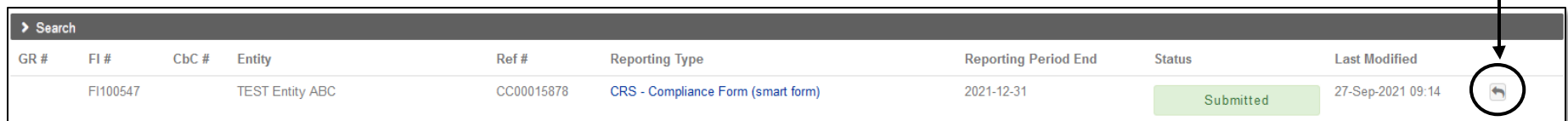
As a PPoC to view/edit delete a CRS Compliance Form (smart form) that your Secondary User submitted, the following steps are completed on the 'View Activity' Page.

To view a submitted CRS Compliance Form (smart form), click on the arrow on the right side of the page.

Note: It can take up to 10 minutes (depending on the volume of traffic on the Portal) for the form to be retrieved.

Once the arrow disappears click on the blue wording to view the submitted form (you also have the option here to delete/edit the form).

Note: the form will be available to view for four hours. After this time, you can longer view the form and the process must be started again.



Search								
GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	CC00015878	CRS - Compliance Form (smart form)	2021-12-31	Submitted	27-Sep-2021 09:14

To edit/delete a submitted CRS Compliance Form (smart form), click on the blue wording.

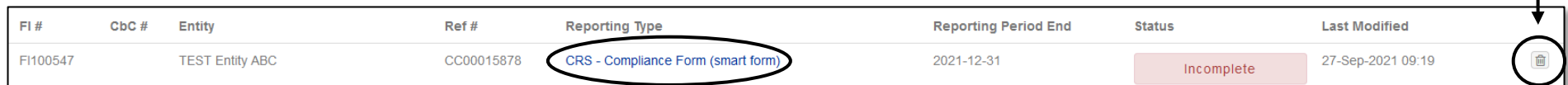


Search								
GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	CC00015878	CRS - Compliance Form (smart form)	2021-12-31	Submitted	27-Sep-2021 09:14

Then click the edit/delete button on the summary page.

The submitted form will then be reverted to a status of 'incomplete'. **Note:** this is now no longer a submitted CRS Compliance Form.

- To edit, click on the blue wording and make any amendments required and resubmit the form.
- To delete, click on the trashcan icon



FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
FI100547		TEST Entity ABC	CC00015878	CRS - Compliance Form (smart form)	2021-12-31	Incomplete	27-Sep-2021 09:19

CRS Compliance Form (bulk upload by CSV)

Reporting page > Framework = CRS > Reporting Type = CRS Compliance Form (bulk upload by CSV) > Create

This form can be submitted by a Principal Point of Contact and Secondary User via a [smartform](#) or in bulk by uploading a CSV file. It must be completed annually by all FIs with CRS reporting obligations. FIs that do not have CRS reporting obligations are not required to submit CRS Compliance Forms. The form should be completed as at the end of the relevant reporting period and is required to be filed each year for the same period as the CRS return. For an overview of all sections and data points refer to the [CRS Guidelines](#).

Note: The bulk upload template is suited to Users who have access to a large number of FIs. Users with fewer FIs may find it easier to use the [smartform](#). A maximum of 2,000 FIs can be included per upload.

- Download the template in either Excel or CSV format from the Portal or our [website](#).
- Complete all columns, leaving no blanks cells or empty rows. Please refer to the Excel template for instructions on each question.
Note: the file must be saved and submitted to the Portal as a CSV file.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FI Name	FI Number	Reporting period	Is the FI Licensed or Registered with CIMA (For a TDT include details for the Trustee)	CIMA Number	Nature of the FI's business	Provide explanation	Confirm currency used to complete this section	Total value of FI's Financial Accounts	FI has non reportable accounts	Confirm why the existence, number or value of Non Reportable Accounts is unknown	Reason(s) for non reportable Financial Accounts	Provide details of the financial account(s) where the account holder is not a Reportable Person but is a Reportable Jurisdiction	Financial Institution - Total number of Non-Reportable Accounts	Financial Institution - Total Value of Non-Reportable Accounts	Financial Institution - n - Value and/or number of Non-Reportable Accounts	Other - Total number of Non-Reportable Accounts
1	TEST Entity ABC	FI100547	2019	No	n/a	3	n/a	USD	5000000	Yes	n/a	1	FI	5	100000	n/a	n/a
2	TEST Entity 123	FI100548	2019	Yes	22222	n/a	n/a	GBP	200000	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a

- Once the file is prepared, select the Reporting Year (ensure the same year is included within the file).
- Click Browse and upload the CSV file.
- Read and click I agree to accept the Declaration.
- Click Submit Now to submit the CRS Compliance Form to the DITC.

Reporting Year *
2019

CSV File *
Browse... No file selected.

Declaration
By submitting this CRS Compliance Form to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):
(a) Confirms that all information in this CRS Compliance Declaration is accurate; and
(b) Acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI's compliance and due diligence obligations.
☐ I agree *

Submit Now

- The Portal will then validate the data you have included within the CSV file. This may take a few minutes but can be longer depending on the file size and the volume of traffic on the Portal.
- If the CSV file is free from validation errors it will be displayed with the status of Submitted.

Submitted

Correcting a CRS Compliance Form Bulk Upload Validation Error


- If the CSV file includes validation errors you will see a status of Submission failed.
- Click on the blue wording to view the errors.

Ref #	Reporting Type	Reporting Period End	Status	Last Modified
CCB0015474	CRS - Compliance Form (bulk upload by CSV)	2019-12-31	Submission failed	19-Aug-2021 13:55

- Scroll to the bottom of the page and click on the red exclamation icon to view the error.

Error	FI No.	Entity Name
	FI100547	TEST Entity ABC

- The error, including the FI number and affected cell reference will be shown.

Error	FI No.	Entity Name
	FI100547	TEST Entity ABC
<div><div>Message</div><div>Error in cell <2G>: The "explanation" must be provided where "Nature of the FI's business" is "Other".</div><div>Error in cell <2H>: Currency code [US] is not valid.</div></div>		

- Correct the CSV file and re-upload the CSV file to the Portal.

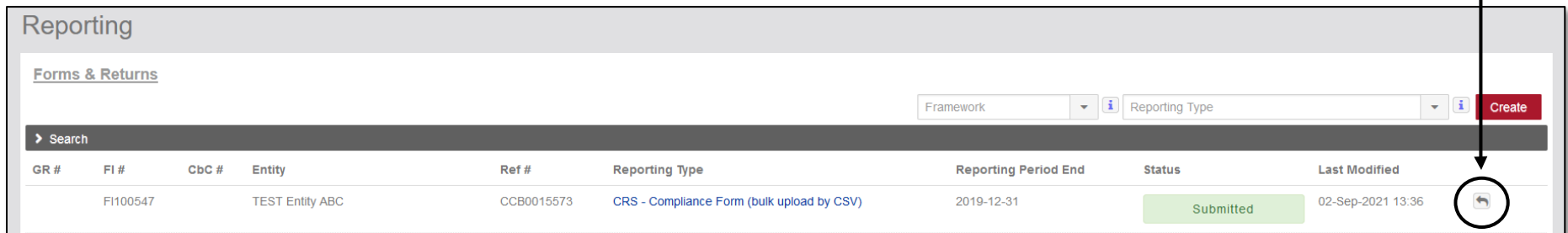
View/Edit/Delete a submitted CRS Compliance Form (bulk upload) before the deadline

Reporting page

A submitted CRS Compliance Form (bulk upload) can be viewed at any time, but it can be edited/deleted only up until the 15 September deadline for that reporting period.

Note: Only the user who submitted the form can view/edit/delete the bulk upload form. Please contact the DITC Portal Team if the user who submitted the form is no longer an assigned user for that FI.

To view a submitted CRS Compliance Form (bulk upload), click on the arrow on the right side of the page.



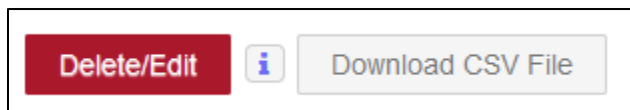
The screenshot shows the 'Reporting' section of a web portal. It includes a 'Forms & Returns' header, a search bar, and a table of submitted forms. The table has columns for GR #, FI #, CbC #, Entity, Ref #, Reporting Type, Reporting Period End, Status, and Last Modified. The first row shows a submitted form for FI100547. A red arrow points to a download icon in the 'Last Modified' column of the first row.

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
	FI100547		TEST Entity ABC	CCB0015573	CRS - Compliance Form (bulk upload by CSV)	2019-12-31	Submitted	02-Sep-2021 13:36

Note: It can take up to 10 minutes (depending on the volume of traffic on the Portal) for the form to be retrieved.

When the arrow has disappeared from view click on the blue wording, which will open the submission page.

Here you can either choose to download what you submitted, or edit/delete the submission. If you do not wish to delete/edit the form simply navigate away from the page.



The screenshot shows a submission page with two buttons: a red 'Delete/Edit' button and a grey 'Download CSV File' button. A blue information icon is located between the two buttons.

Note: If you choose to delete/edit the form, it will no longer be considered as submitted for any of the FIs included within the bulk upload file.

CRS Compliance File Upload Form

Reporting page > Framework = CRS > Reporting Type = CRS Compliance File Upload Form > Create

This form can be submitted by a Principal Point of Contact and Secondary User. It is used to upload documents based on a CRS Compliance request from the DITC. The Compliance File Upload Form can only be submitted if the DITC has requested information from the FI.

Note: An FI Name will only be listed where the DITC has requested information. If a request has been received and the FI Name/Compliance Reference Code is not listed on the form contact DITC.CRSCompliance@gov.ky

- Select the FI Name from the drop down menu and click Validate information.
 - The Portal will populate the FI Number.
- Select the Compliance Reference Code as cited in the communication received from the DITC.
- Upload the requested file(s) in either Excel or PDF format:
 - A maximum of 10 files can be uploaded per form in either PDF or Excel and each file must be 10MB or under.
 - Multiple forms can be submitted where required.
 - Files uploaded cannot be accessed once the form is submitted, so ensure a record of the uploaded files is kept
- Check the uploaded documents are correct.
 - Submitted forms cannot be edited/deleted
- Read and accept the declaration and click "Submit" to submit the form.

The screenshot shows the 'Financial Institution Information' section of the form. It includes a dropdown for 'FI Name' with a 'Validate information' button next to it. Below this are input fields for 'FI Name *' (containing 'TEST Entity 123'), 'FI Number' (containing 'FI100541'), and 'Compliance Reference Code *' (containing 'CRS23TEST001').

The 'Upload File(s) Here' section features a table with columns for file selection and previously uploaded files. The first two rows show files 'TEST_PDF.pdf' and 'TEST_Excel.xlsx' being chosen. The remaining six rows show 'No file chosen'.

The 'Declaration' section at the bottom contains a text block explaining the submission to the Tax Information Authority (TIA) and Cayman Financial Institution (CFI), followed by two checkboxes: 'a) Confirms that all information in this Compliance File Upload Form is accurate; and' and 'b) Acknowledges that there are sanctions for providing inaccurate information to the TIA'. The first checkbox is checked.

A red 'Submit' button is located at the bottom right of the form.

Note: Ensure the information is uploaded under the correct FI Name and Compliance Reference Code. If incorrect files are uploaded the DITC may reject the submission and revert the form to a status of 'Action Required'.
If this occurs all files uploaded on that form must be re-submitted and the DITC will not consider the request completed.

- Once the form(s) is in a status of 'submitted' and the FI has uploaded all of the requested information confirmation can be sent via email to the CRS Compliance Team on DITC.CRSCompliance@gov.ky

Reporting

Forms & Returns

Framework Reporting Type [Create](#)

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Submit Date	Last Modified
	FI100541		TEST Entity 123	CUF0018599	Compliance File Upload Form		Submitted	29-Mar-2023 11:42	29-Mar-2023 11:43

- The DITC will then review the information uploaded and will contact the PPoC via email accordingly.
- If the information uploaded is deemed by the DITC as being incorrect (or where the User has contacted DITC to report incorrect information uploaded) the DITC will revert the form into a status of 'Action Required'.
 - When this occurs all information uploaded to the DITC Portal on that form will be deleted and the DITC no longer has access to this information.

- The User can choose to either delete the record of the form using the trashcan icon and re-upload a new form (if required).
- Or the User can click on the blue wording and re-upload replacement files.

Note: all files uploaded on the initial form must be re-submitted and the FI is responsible for ensuring all required files are uploaded.

Reporting

Forms & Returns

Framework Reporting Type [Create](#)

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Submit Date	Last Modified
	FI100541		TEST Entity 123	CUF0018599	Compliance File Upload Form		Action Required	29-Mar-2023 11:42	29-Mar-2023 11:44

FATCA XML Generator Tool

FATCA Returns must be submitted to the Portal in XML format. The FATCA XML Generator Tool allows Users with 50 accounts or less to input information into an Excel spreadsheet which will then convert the data into an XML file.

Downloading the XML Generator Tool:

- The Tool is downloaded from the FATCA XML Upload Page on the Portal. Always refer to our published version to ensure you have the most recent document.
- This tool is not compatible for MAC users.
- **Macros must be enabled for the tool to function correctly.**
- Read this guide in conjunction with the IRS issued [FATCA XML Schema](#) and the [FATCA legislation and resources](#) issued by the DITC.

Completing the XML Generator Tool:

- Save the XML Generator Tool to your computer to prevent losing your work.
- Ensure all of the required information is included within the three tabs (where needed)
 - Reporting information
 - Individual account
 - Organisation accounts
- The XML is generated when you click Generate Return on the fifth tab
- Save the XML to your computer, submit this via the Portal. See [FATCA Return Upload Page](#) for assistance.
- If you do not yet have Tax Identification Number (TIN) for an entity or individual account please see **Question 6** of the IRS [FAQs](#) for acceptable TIN placeholder codes to be used.

A		B	C
2			Report information >> CLEAR FORM <<
6		Corrected message identifier	
7		Reporting period end date*	2019-12-31
8		Message reference	000000.00000.TA.136.CBC01C8C-60B1-4001-B270-BC54A642626F
9			Reporting financial institution
10		Name*	ABC Fund Ltd.
13		Tax identification number (GIIN)*	1TEST2.99999.SL.136
14		FI number	FI00001
15		Type	OECD303 - Business
16		Country*	KY - Cayman Islands
17		Country subentity (state or territory)	
18		Street	Elgin Ave
19		District	
20		Building identifier	
21		Suite identifier	
22		Floor identifier	
23		Post office box	
24		Post code	KY1
25		City*	George Town
26		Filer category*	FATCA602
27		Document type*	FATCA1 - New data
28		Document reference	1TEST2.99999.SL.136.E670B5BF-DE65-42E8-A957-4BE70D90CA0C
29		Corrected message identifier	
30		Corrected document reference identifier	
31			Nil report
32		Nil report*	This is not a nil report
33		Document reference	
34		Corrected message identifier	
35		Corrected document reference identifier	
36			Sponsor
38		Name	
39		Name type	
40		Country of residence	
41		Tax identification number (GIIN or TIN)	
42		FI number	
43		Type	
44		Country	
45		Country subentity (state or territory)	

A	B	C	E	F	G	H	I	J	K	M	O	P
Account details			Name							Account holder details	Address	
Account number*	Account number type	Account Closed	Title	First name*	Middle name	Last name*	Generation identifier	Suffix	General suffix	Tax identification number	Address Type	Country*
123456	OECD605 - Other	False		John		Smith						US - United States

Generate FATCA return

1

Step one: Click the button above to generate your FATCA return in XML format.

Step two: Save the XML return to your computer.

Step three: Upload the XML to the DITC Portal.

2 Refer to the Instructions tab for further information

FATCA XML Return Upload

Reporting page > Framework = FATCA > Reporting Type = XML Return Upload > Create

FATCA Returns can only be submitted to the DITC in an XML file format. Both a PPoC and a Secondary User can upload a FATCA XML Return.

An XML file can include one or more FIs.

If you would like to use our XML Generator Tool (for a maximum of 50 accounts), to help create an XML file you can download the Excel template from the Portal. Macros must be enabled for the Tool to function correctly. [Click here](#) to view a more in-depth explanation of how to use this tool.

To submit a FATCA Return:

Step 1:

Select the Reporting Year.

Step 2:

Upload the XML file and click Validate Information. Max file size 150mb.

The system will validate that you have permission to submit returns for the FI(s) included within the XML file.

FATCA - XML Return Upload

Mandatory fields are marked with an *

Framework

FATCA

Reporting Year *

2019

XML File *

Browse...

Validate Information

Submit Now

Error	Message Type	Message Ref Id	Corr Message Ref Id	Timestamp
	FATCA	000000.00000.TA.136.B68B35BC-336A-4A92-9B0F-356F70647CD0		2020-10-13 08:33:35
FI List				
Error	Doc Type Indic	Doc Ref Id	GIIN	FI Name
	New Data	1TEST2.99999.SL.136.09876554334556	1TEST2.99999.SL.13	ABC Fund Ltd.

Step 3:

Once validated click Submit Now.

- The Portal will then validate the data you have included within the return. This may take a few minutes but can be longer depending on the file size and the volume of traffic on the Portal.
- If the return is free from validation errors it will be displayed with the status of Submitted.
- If the return includes invalid data you will see Submission failed.
 - Refer to [Correcting a FATCA validation error](#) for assistance.

Pending

Submitted

Submission failed

Correcting a FATCA Validation Error

[Reporting page](#) > [Click Reporting Type](#)

A FATCA XML Return must always comply with the DITC Portal's [validation rules](#). Understanding the rules will help avoid errors when submitting a FATCA XML Return to the DITC Portal. It is recommended you review these FATCA business rules before preparing and submitting your FATCA XML Returns.

If your return is in a status of Submission failed:

- You can either correct the XML and re-upload or delete the attempted submission by returning to the reporting screen and using the trashcan icon.
- To correct: Click the Reporting Type of the failed return.

TEST Entity ABC	FR00003605	FATCA - XML Return Upload	2019-12-31	Submission failed	06-Oct-2020 15:45	
TEST Entity 123	FR00002722	FATCA - XML Return Upload	2019-12-31	Submitted	30-Sep-2020 08:55	

- The error message will be displayed on screen and will explain what needs to be corrected.
- Click on the red error icon to review the error.

Error	Message Type	Message Ref Id	Corr Message Ref Id	Timestamp
	FATCA	000000.00000.TA.136.3146F63A-4D25-4349-8F0C-15BD99A0FC79		2020-10-06 10:07:01
▼ FI List				
Error	Doc Type Indic	Doc Ref Id	GIIN	FI Name
	New Data	NJT3DZ.99999.SL.136.EDF25C65-92E3-4642-990F-CA851C6C3612	NJT3DZ.99999.SL.136	Munsun Assets Management Ltd

Code	Message
FATCA013	The Document Reference ID 1TEST2.99999.SL.136.EDF45674433 is not unique. Please use the format below and ensure the Unique Number/Letters have not been used on a previous return.

If your return is in a status of submitted, but you need to edit/delete:

Reporting Year	XML File	
2019		Validate Information Delete/Edit
<hr/>		
Message Ref Id	Corr Message Ref Id	
000000.00000.TA.136.DC062981-A124-4731-930E-67C0941C89A0		
<hr/>		
Doc Ref Id	GIIN	
1TEST2.99999.SL.136.EDF4567443335	1TEST2.99999.SL.136	

- Click the Reporting Type of the return you would like to edit from the Reporting page.
 - Click the Delete/Edit button.
 - This may take a few moments, but the system will revert the return from Submitted to a status of Incomplete.
 - You can now either upload a different XML, or delete the return from the Reporting page.
- [Note; this function is only available up to the reporting deadline of any given year.](#)

Correcting a FATCA Error indicated by the IRS

[Reporting page](#) > [Click Reporting Type](#)

After the FATCA XML Return has been transmitted to the United States Internal Revenue Service (“IRS”), the IRS checks the data and sends a notification to the DITC Portal. This notification is then processed by the DITC Portal leading to one of the two following scenarios:

1. No errors were identified by the IRS. In this case the status of the FATCA XML Return will change from “Submitted” to “Processed”. No further action is required.
2. Errors were identified by the IRS. In this case the User who submitted the XML will receive an email notifying them of the fact that the FATCA XML Return contains one or more errors as indicated by the IRS. The status of the FATCA XML Return will change from “Submitted” to “Processed – correction required”. The FI now has 120 days to correct the error.

To see information about the error:

- Click on the FATCA XML Return under the Reporting tab.
- Then click on the red icon with white exclamation mark.
- A box will pop up with information about the error.

Ref #	Reporting Type	Reporting Period End	Status
FR00015237	FATCA - XML Return Upload	2019-12-31	Processed – correction required

Error	Message Type	Message Ref Id	Corr Message Ref Id	Timestamp		
	FATCA	XXXXXX 99999.SL136.b672605f-c5d9-47f4-8dfc-afe67c5ef342		2020-12-03 03:23:11		
FI List						
Error	Doc Type Indlc	Doc Ref Id	Corr Doc Ref Id	GIIN	Corr Return Ref #	FI Name
1	New Data	XXXXXX 99999.SL136.f36fd38-1c57-4e24-a57c-5f60df507bb6		XXXXXX 99999.SL136		TEST ENTITY ABC

Code	Message
8007	ACCOUNT_REPORT with DocRefId XXXXXX 99999.SL136.cf5b0210-e3dd-46c0-a03a-ed84fd5ec0c1 contains an error that must be corrected within 120 days:

Note: if you are not the User who submitted the XML you can view errors on the [Entity Profile Page](#)

Understanding the error and determining the action to be taken:

- The error information consists of a code and a message. The error code refers to codes allocated by the IRS, and a list with descriptions of all possible error codes can be found in the table on pages 40-43 of [Publication 5189](#) of the IRS. The action required by the FI to correct the error is then as described in the column “Remedial Actions” of that table.
- In relation to three error codes (8001, 8007 and 8013) a more detailed description of the error will be provided in the message on the DITC Portal, as these errors relate to a specific data field and can have a multitude of causes. In all cases the DocRefID of the record requiring correction will be included in the message so the relevant record can be identified by the FI.
- In the majority of cases, the remedial action includes the submission of one or more corrective FATCA XML Returns. However, the following exceptions may apply:
 1. Where the error indicates a missing TIN or that the TIN is not in an IRS specified format, there are circumstances where a correction may not be required. Please see Q6 under the **Reporting** heading on [this IRS page](#) and Q1a under the **Populating the TIN Field** heading on [this IRS page](#) for more details. Where the FI considers that no corrective FATCA XML Return needs to be submitted, no further action is required other than confirming in the DITC Portal that all required corrections have been submitted (see below under [Correction confirmation](#)).
 2. Where the error indicates that duplicate reporting seems to have been submitted (error codes 8002, 8008 and 8014), the FI should review its records to check whether it is indeed a duplicate and not a reporting error. Where it is confirmed that duplicate reporting has taken place, no further action is required other than confirming in the DITC Portal that all required corrections have been submitted (see below under [Correction confirmation](#)). Only where a reporting error is discovered, one or more corrective FATCA XML Returns may need to be submitted.
- Where correcting the error requires the submission of a FATCA XML Return correcting or voiding a record, guidance is provided on the next page.

Correcting or voiding one or more account reports:

- The DocTypeIndic for the Reporting FI section and for each Account Report (only include the Account Reports that are being corrected) must be set to:
 - FATCA2 where a correction must be made. All Account Report data must be (re)submitted, not only the corrected data.
 - FATCA3 where an account report is voided. All Account Report data of the voided account(s) from the initial FATCA XML Return must be included.
- The Reporting FI section and Each Account Report must have a CorrMessageRefId and a CorrDocRefId.
- The CorrMessageRefId is the same throughout the XML and must match the MessageRefId used in the FATCA XML Return where the account was initially reported.
- The CorrDocRefId must be the same as the DocRefId of the Reporting FI section and Account Report respectively as used in the FATCA XML Return where the account was initially reported.
- An example XML for a correction can be found below on this page. When voiding an Account Report, please set each DocTypeIndic to FATCA3.

IMPORTANT NOTE: the [FATCA XML User Guide](#) provides the following guidance on page 24: “As a best practice to manage error handling, the following record-level error notifications require the sender to (1) void the original record as FATCA3 and then (2) submit new data as FATCA1:

- No TIN of Account Holder or Substantial US Owner
- Incorrect TIN of Account Holder or Substantial US Owner
- Incorrect Name of Account Holder or Substantial US Owner
- Incorrect Name and Address for Account Holder or Substantial US Owner

```
<ftc:MessageSpec>
  <sfa:SendingCompanyIN>000000.000000.TA.136</sfa:SendingCompanyIN>
  <sfa:TransmittingCountry>KY</sfa:TransmittingCountry>
  <sfa:ReceivingCountry>US</sfa:ReceivingCountry>
  <sfa:MessageType>FATCA</sfa:MessageType>
  <sfa:MessageRefId>000000.000000.TA.136.18EB1EF0-73B6-47AB-919A-03518339dBEFaaCfA1</sfa:MessageRefId>
  <sfa:CorrMessageRefId>000000.000000.TA.136.18EB1EF0-73B6-47AB-919A-03518339dBEFaaCf</sfa:CorrMessageRefId>
  <sfa:ReportingPeriod>2019-12-31</sfa:ReportingPeriod>
  <sfa:Timestamp>2022-01-19T13:46:39</sfa:Timestamp>
</ftc:MessageSpec>
<ftc:FATCA>
  <ftc:ReportingFI>
    <sfa:ResCountryCode>KY</sfa:ResCountryCode>
    <sfa:TIN issuedBy="US">1TEST2.99999.SL.136</sfa:TIN>
    <sfa:TIN issuedBy="KY">FI139410</sfa:TIN>
    <sfa:Name>Test Entity ABC</sfa:Name>
    <sfa:Address>
      <sfa:CountryCode>KY</sfa:CountryCode>
      <sfa:AddressFix>
        <sfa:City>George Town</sfa:City>
      </sfa:AddressFix>
    </sfa:Address>
    <ftc:FilerCategory>FATCA602</ftc:FilerCategory>
    <ftc:DocSpec>
      <ftc:DocTypeIndic>FATCA2</ftc:DocTypeIndic>
      <ftc:DocRefId>1TEST2.99999.SL.136.CC308CE5-AF49-43F1-8Bd32-A23FD236972D1</ftc:DocRefId>
      <ftc:CorrMessageRefId>000000.000000.TA.136.18EB1EF0-73B6-47AB-919A-03518339dBEFaaCf</ftc:CorrMessageRefId>
      <ftc:CorrDocRefId>1TEST2.99999.SL.136.CC308CE5-AF49-43F1-8Bd32-A23FD236972D</ftc:CorrDocRefId>
    </ftc:DocSpec>
  </ftc:ReportingFI>
  <ftc:ReportingGroup>
    <ftc:AccountReport>
      <ftc:DocSpec>
        <ftc:DocTypeIndic>FATCA2</ftc:DocTypeIndic>
        <ftc:DocRefId>1TEST2.99999.SL.136.92D0ACFD-92A1-4077-B412-9Da3FA34159151</ftc:DocRefId>
        <ftc:CorrMessageRefId>000000.000000.TA.136.18EB1EF0-73B6-47AB-919A-03518339dBEFaaCf</ftc:CorrMessageRefId>
        <ftc:CorrDocRefId>1TEST2.99999.SL.136.92D0ACFD-92A1-4077-B412-9Da3FA34159151</ftc:CorrDocRefId>
      </ftc:DocSpec>
    </ftc:AccountReport>
  </ftc:ReportingGroup>
</ftc:FATCA>
```

Correction confirmation

Confirmation that all necessary actions to address the error indicated by the IRS have been completed

Once the error has been addressed (either by submitting a correction or by verifying that no further filing is required), the user who has submitted the initial FATCA XML Return can indicate this on the DITC Portal by:

- Clicking on the FATCA XML Return under the Reporting tab.
- Then clicking on the red Correction Confirmation button.

This will change the status of the FATCA XML Return from “Processed – correction required” to “Processed – correction submitted”.

The screenshot shows the 'Reporting' tab in the DITC Portal. At the top, there are navigation tabs: Dashboard, Entities, View Activity, and Reporting. Below the tabs, there are filters for 'Framework' and 'Reporting Type'. A table lists the reporting returns. The first row is for Ref # FR00015237, Reporting Type FATCA - XML Return Upload, Reporting Period End 2019-12-31, and Status Processed – correction required.

Ref #	Reporting Type	Reporting Period End	Status
FR00015237	FATCA - XML Return Upload	2019-12-31	Processed – correction required

The screenshot shows the 'Reporting' tab in the DITC Portal. At the top, there are navigation tabs: Dashboard, Entities, View Activity, and Reporting. Below the tabs, there are filters for 'Framework' and 'Reporting Type'. A table lists the reporting returns. The first row is for Ref # FR00015237, Reporting Type FATCA - XML Return Upload, Reporting Period End 2019-12-31, and Status Processed – correction submitted.

Ref #	Reporting Type	Reporting Period End	Status
FR00015237	FATCA - XML Return Upload	2019-12-31	Processed – correction submitted

The screenshot shows the 'Reporting' tab in the DITC Portal. At the top, there are navigation tabs: Dashboard, Entities, View Activity, and Reporting. Below the tabs, there are filters for 'Framework' and 'Reporting Type'. A table lists the reporting returns. The first row is for Ref # FR00015237, Reporting Type FATCA - XML Return Upload, Reporting Period End 2019-12-31, and Status Processed – correction submitted.

Ref #	Reporting Type	Reporting Period End	Status
FR00015237	FATCA - XML Return Upload	2019-12-31	Processed – correction submitted

Correcting a FATCA reporting error voluntarily

- Corrections can only be submitted once the IRS has processed the initial FATCA Return.
- You can either:
 - make a correction to the data submitted; you must use DocTypeIndic FATCA4, and not FATCA2 (this is reserved for correcting errors indicated by the IRS); or
 - void a record (use DocTypeIndic FATCA3) and, where appropriate, submit a FATCA Return with new data (DocTypeIndic FATCA1).
- The example XML on the previous page applies, with the exception of the value in the DocTypeIndic field (see previous bullet point).

DITC Portal FATCA Validation Rules

XML Generator Cell Ref	XML Generator Cell Name [* indicates that the field is required]	FATCA XML Schema Element Name	FATCA XML User Guide page #	DITC Portal Specific Validations
<u>Reporting FI Information</u>				
C6	Corrected message identifier	CorrMessageRefId	p.21	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
C7	Reporting period end date*	ReportingPeriod	p.21	Format = YYYY-MM-DD
C8	Message reference* (Autogenerated from C7)	MessageRefId	p.20	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
C10	Name*	Name	p.37	Ensure an exact match to the DITC Portal
C13	Tax identification number TIN (GIIN)	TIN	p.36	The GIIN or TIN of the reporting financial institution Where reporting a TDT use the GIIN of the Sponsoring Entity
N/A [preset value]		TIN issuedBy	p.36	Must be "US".
C14	FI number (Issued by the DITC Portal)	N/A	N/A	FI number must match the number as issued by the DITC Portal, and must consist of the letters "FI" followed by six digits (FIXXXXXX).
C15	Type	AddressType	p.26	
C16	Country*	CountryCode	p.27	
C17	Country subentity (state or territory)	CountrySubentity	p.28	
C18	Street	Street	p.28	
C19	District	District Name	p.28	
C20	Building identifier	Building Identifier	p.28	
C21	Suite identifier	Suite identifier	p.28	
C22	Floor identifier	Floor identifier	p.28	
C23	Post office box	POB	p.28	
C24	Post code	Post code	p.28	
C25	City*	City	p.28	
C26	Filer category*	FilerCategory	p.38	The DITC Portal only permits the following values: - FATCA602 - FATCA603 - FATCA605
C27	Document type*	DocTypeIndic	p.23	The DITC Portal only permits the following values: - FATCA1 - New Data - FATCA2 - Corrected Data - FATCA3 - Void Data - FATCA4 - Amended Data
C28	Document reference* (Autogenerated from C13)	DocRefId	p.25	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
C29	Corrected message identifier	CorrMessageRefId	p.25	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
C30	Corrected document reference identifier	CorrDocRefId	p.26	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
C32	Nil report*	NoAccountToReport	p.46	
C33	Document reference	DocRefId	p.25	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
C34	Corrected message identifier	CorrMessageRefId	p.25	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
C35	Corrected document reference identifier	CorrDocRefId	p.26	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal

XML Generator Cell Ref	XML Generator Cell Name [* indicates that the field is required]	FATCA XML Schema Element Name	FATCA XML User Guide page #	DITC Portal Specific Validations
<u>Sponsor Information (where applicable)</u>				
C38	Name	Name	p.37	
C39	Name Type	Name	p.37	
C40	Country of residence	ResCountryCode	p.29	
C41	Tax identification number (GIIN or TIN)	TIN	p.30	The GIIN of the Sponsor
C42	FI number (Issued by the DITC Portal)	N/A		N/A
C43	Type	AddressType	p.26	
C44	Country	CountryCode	p.27	
C45	Country subentity (state or territory)	CountrySubentity	p.28	
C46	Street	Street	p.28	
C47	District	DistrictName	p.28	
C48	Building identifier	BuildingIdentifier	p.28	
C49	Suite identifier	SuiteIdentifier	p.28	
C50	Floor identifier	FloorIdentifier	p.28	
C51	Post office box	POB	p.28	
C52	Post code	Postcode	p.28	
C53	City	BuildingIdentifier	p.28	
C54	Filer category*	FilerCategory	p.38	The DITC Portal only permits the following values: - FATCA607 - FATCA609
C55	Document reference*	DocRefId	p.25	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
C56	Corrected message identifier	CorrMessageRefId	p.25	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
C57	Corrected document reference identifier	CorrDocRefId	p.26	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
<u>Individual Account Report</u>				
A3	Account number*	AccountNumber	p.48	
B3	Account number type	AccountNumber/Type	p.48	
C3	Closed account	AccountClosed	p.49	The DITC Portal only permits the following values: - true - false
<u>Account Holder details</u>				
E3	Title	Title	p.32	
F3	First name*	FirstName	p.32	
G3	Middle name	MiddleName	p.32	
H3	Last name*	LastName	p.33	
I3	Generation identifier	GenerationIdentifier	p.32	
J3	Suffix	Suffix	p.32	
K3	General suffix	GeneralSuffix	p.32	
M3	Tax identification number	TIN	p.30	Valid TIN formats: - 9 consecutive digits without hyphens or other separators (XXXXXXXXXX) - 9 digits with two hyphens (XXX-XX-XXXX) - 9 digits with a hyphen entered after the second digit (XX-XXXXXXXX)
		See IRS Reporting FAQ #6 re: TIN Codes		
N/A [preset value]		TIN issuedBy	p.30	Must be "US".
O3	Type	AddressType	p.26	
P3	Country*	CountryCode	p.27	
Q3	Country Subentity	CountrySubentity	p.28	

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i> [* indicates that the field is required]	<i>FATCA XML Schema Element Name</i>	<i>FATCA XML User Guide page #</i>	<i>DITC Portal Specific Validations</i>
R3	Street	Street	p.28	
S3	Building identifier	BuildingIdentifier	p.28	
T3	Suite identifier	SuiteIdentifier	p.28	
U3	Floor identifier	FloorIdentifier	p.28	
V3	District name	DistrictName	p.28	
W3	Post office box	POB	p.28	
X3	Post code	Post code	p.28	
Y3	City*	City	p.28	
Z3	Birth Date	BirthDate	p.34	
AA3	City	City	p.34	
AB3	City Subentity	CitySubentity	p.34	
AC3	Country	CountryCode	p.34	
AD3	Former country name	FormerCountryName	p.34	
<i>Account balance and payments</i>				
AE3	Account balance*	Account balance	p.53	
AF3	Currency*	AccountBalance/currCode	p.53	
AG3	Dividend	PaymentAmt	p.55	
AH3	Currency	PaymentAmt/currCode	p.55	
AI3	Interest	PaymentAmt	p.55	
AJ3	Currency	PaymentAmt/currCode	p.55	
AK3	Gross proceeds	PaymentAmt	p.55	
AL3	Currency	PaymentAmt/currCode	p.55	
AM3	Other payment	PaymentAmt	p.55	
AN3	Currency	PaymentAmt/currCode	p.55	
<i>Technical record information</i>				
AO3	Document reference*	DocRefId	p.25	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
AP3	Corrected message identifier	CorrMessageRefId	p.25	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
AQ3	Corrected document reference identifier	CorrDocRefId	p.26	Only used when correcting or deleting a previously submitted report. Must match a previously submitted return in the Portal
<u>Organisation Account Report</u>				
A4	Account number*	AccountNumber	p.48	
B4	Account number type	AccountNumber/Type	p.48	
C4	Closed account	AccountClosed	p.49	The DITC Portal only permits the following values: - true - false
<i>Account Holder details</i>				
D4	Account holder type*	AcctHolderType	p.51	The DITC Portal only permits the following values: - FATCA102 - FATCA104
F4	Name*	Name	p.37	Insert the legal name of the entity or organisation account holder
H4	Tax identification number	TIN	p.36	Valid TIN formats where Account Holder is a US Entity (Account Holder Type FATCA104 or US Passive NFFE): - 9 consecutive digits without hyphens or other separators (XXXXXXXXXX) - 9 digits with two hyphens (XXX-XX-XXXX) - 9 digits with a hyphen entered after the second digit (XX-XXXXXXXX) Where the Account Holder is a non-US Passive NFFE, no preset TIN formats apply. For guidance, please see IRS Populating the TIN Field FAQ #3 .
		See IRS Reporting FAQ #6 re: TIN Codes		

XML Generator Cell Ref	XML Generator Cell Name [* indicates that the field is required]	FATCA XML Schema Element Name	FATCA XML User Guide page #	DITC Portal Specific Validations	
I4	TIN Issued By	TIN issuedBy	p.36	Must be “US” where the Account Holder Type is FATCA104	
J4	Type	AddressType	p.26		
K4	Country*	CountryCode	p.27		
LM	Country Subentity	CountrySubentity	p.28		
M4	Street	Street	p.28		
N4	Building identifier	BuildingIdentifier	p.28		
O4	Suite identifier	SuiteIdentifier	p.28		
P4	Floor identifier	FloorIdentifier	p.28		
Q4	District name	DistrictName	p.28		
R4	Post office box	POB	p.28		
S4	Post code	Post code	p.28		
T4	City*	City	p.28		
Substantial Owner (Controlling Person) details					
V4	Title	Name	p.37	Valid TIN formats: - 9 consecutive digits without hyphens or other separators (XXXXXXXXXX) - 9 digits with two hyphens (XXX-XX-XXXX) - 9 digits with a hyphen entered after the second digit (XX-XXXXXXXXX)	
W4	First name*	FirstName	p.32		
X4	Middle name	MiddleName	p.32		
Y4	Last name	LastName	p.33		
Z4	Generation identifier	GenerationIdentifier	p.32		
AA4	Suffix	Suffix	p.32		
AB4	General suffix	GeneralSuffix	p.32		
AD4	Tax identification number	TIN	p.30		
		See IRS Reporting FAQ #6 re: TIN Codes			
N/A [preset value]		TIN issuedBy	p.30		Must be “US”.
AF4	Type	AddressType	p.28		
AG4	Country*	CountryCode	p.28		
AH4	Country Subentity	CountrySubentity	p.28		
AI4	Street	Street	p.28		
AJ4	Building identifier	BuildingIdentifier	p.28		
AK4	Suite identifier	SuiteIdentifier	p.28		
AL4	Floor identifier	FloorIdentifier	p.28		
AM4	District name	DistrictName	p.28		
AN4	Post office box	POB	p.28		
AO4	Post code	Post code	p.28		
AP4	City*	City	p.28		
AQ4	Birth Date	BirthDate	p.34		
AR4	City	City	p.34		
AS4	City Subentity	CitySubentity	p.34		
AT4	Country	CountryCode	p.34		
AU4	Former country name	FormerCountryName	p.34		
Account balance and payments					
AV4	Account balance*	Account balance	p.53		
AW4	Currency*	AccountBalance/currCode	p.53		
AX4	Dividend	PaymentAmt	p.55		
AY4	Currency	PaymentAmt/currCode	p.55		
AZ4	Interest	PaymentAmt	p.55		
BA4	Currency	PaymentAmt/currCode	p.55		
BB4	Gross proceeds	PaymentAmt	p.55		
BC4	Currency	PaymentAmt/currCode	p.55		
BD4	Other payment	PaymentAmt	p.55		

<i>XML Generator Cell Ref</i>	<i>XML Generator Cell Name</i> [* indicates that the field is required]	<i>FATCA XML Schema Element Name</i>	<i>FATCA XML User Guide page #</i>	<i>DITC Portal Specific Validations</i>
BE4	Currency	PaymentAmt/currCode	p.55	
<i>Technical record information</i>				
BF4	Document reference*	DocRefId	p.25	Recommended format = ReportingFIGIIN.UniqueNumbersLetters
BG4	Corrected message identifier	CorrMessageRefId	p.25	Enter the value of the MessageRefId in the file that contained a record to be voided, amended or corrected.
BH4	Corrected document reference identifier	CorrDocRefId	p.26	Enter the value of the MessageRefId in the file that contained a record to be voided, amended or corrected.

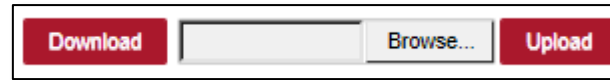
Downloading/Saving a CSV file

Some functions within the Portal require you to first download a CSV file, then upload this back to the Portal as CSV file once any required changes have been made.

These are the steps to complete this:

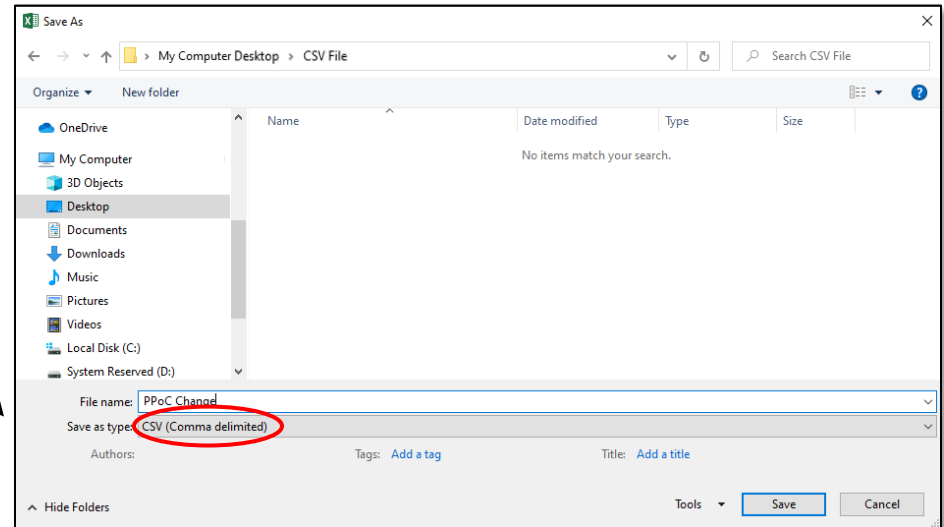
Step 1:

Click Download.



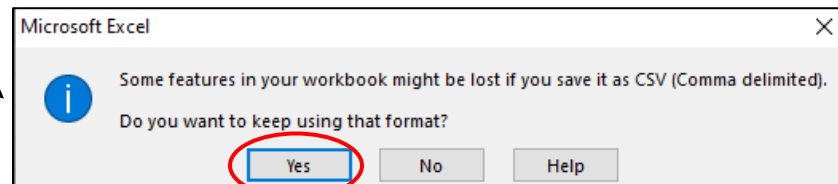
Step 2:

Save the file to your computer in a CSV format "CSV (Comma delimited)".



Step 3:

Click Yes to this message whenever seen.



Step 4:

Make the required changes to the file.

Save and close the file.

Step 5:

Click Browse and select the correct file.



Step 7:

Click Upload to upload the file to the Portal.

ECONOMIC SUBSTANCE

In This Section

Reporting tools

- [Outsource Service Provider \(OSP\) Registration & Account Activation](#)
- [Economic Substance Return \(ES Return\)](#)
- [OSP Verification Process](#)
- [Entity Tax Resident in another Jurisdiction Form \(“TRO Form”\)](#)
- [Retrieving an Incomplete/Saved ES Return or TRO Form](#)
- [Viewing/retrieving a submitted ES Return or TRO Form](#)
- [Submission Statuses \(Economic Substance\)](#)
- [Saving as a PDF after Submission \(ES Return only\)](#)

Managing Users

- [Assigning Secondary Users \(Economic Substance\)](#)
- [Removing Secondary Users \(Economic Substance\)](#)

DITC Issued Resources

- [DITC ES Legislation & Resources](#)

Outsource Service Provider (OSP) Registration & Account Activation

NOTE - Domestic outsourcing is permitted under the ES Act. To enable any claims of outsourcing by a relevant entity on its ES Return to be verified, the DITC will require confirmation from the OSP. Therefore, service providers which provide outsource services to a relevant entity carrying on a relevant activity should consider registering as an OSP. This is not a mandatory registration.

To register with the TIA as an OSP, the OSP is required to submit a registration form via the DITC Portal.

This is a one-off process (and so is not required to be completed annually) and will create an OSP user account on the DITC Portal. This account will enable OSPs to verify claims of outsourcing being made by relevant entities to which they provide outsource services.

The OSP user account must be activated as part of the registration process.

OSP's are required to be based in the Cayman Islands.

Agents providing registered office services only to entities (including relevant entities conducting Holding Company Business) are not required to register as OSPs.

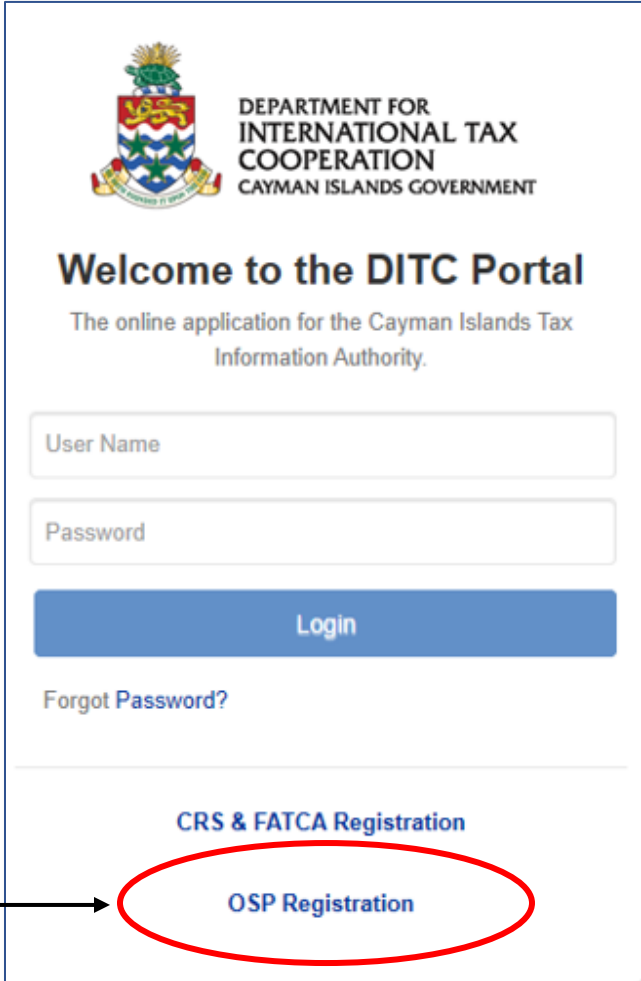
The OSP is required to be successfully registered and activated in order to be listed in the drop down available in the Outsourcing section of the ES Return (and be selectable by the relevant entities they provide outsource services to).

For guidance on how an OSP can verify (or deny) a claim of outsourcing made by a relevant entity, please refer to the section headed "[OSP Verification Process](#)".

Completing the OSP Registration Form

Step 1:

Click “OSP Registration” on the [Portal](#) homepage to initiate the registration process.



The screenshot shows the DITC Portal homepage. At the top is the Cayman Islands Government crest and the text "DEPARTMENT FOR INTERNATIONAL TAX COOPERATION CAYMAN ISLANDS GOVERNMENT". Below this is the heading "Welcome to the DITC Portal" and the subtitle "The online application for the Cayman Islands Tax Information Authority." There are two input fields: "User Name" and "Password", followed by a blue "Login" button. Below the login button is a link "Forgot Password?". At the bottom, there are two links: "CRS & FATCA Registration" and "OSP Registration". The "OSP Registration" link is circled in red, and a black arrow points from the text "Click 'OSP Registration'" in the preceding paragraph to this link.

Step 2:

Insert the email address that you would like the PIN sent to and check the reCAPTCHA box (and complete if prompted). Click "Send me a PIN". A PIN will be sent to the specified email address from no-reply@ditc.ky. The PIN is valid for 1 hour.

Note; if you have not received the email:

1. Check your spam folder. If it has been moved there, add no-reply@ditc.ky to your safe senders list.

2. Otherwise contact the DITC Economic Substance Team at DITC.ESCompliance@gov.ky

The screenshot shows the 'OSP Registration' page with the heading 'First validate your email address:'. Below this are four numbered instructions: 1. Enter the email address that you used to register, 2. Click in the reCaptcha box, 3. Select "Send me a PIN" and check for an email (this may take a few minutes), do not close this window, and 4. Enter the PIN received onto this page to proceed to Step 2. The 'Email Address' input field and the 'Send me a PIN' button are circled in red. Below the input field is a checkbox labeled 'I'm not a robot' and a reCAPTCHA logo with links for 'Privacy' and 'Terms'. A link 'I already have my PIN' is also visible.

Step 3:

Insert the PIN sent via email. Click "Verify my email" to be taken to the registration form.

The screenshot shows the 'OSP Registration' page with three numbered instructions: 1. Enter the primary email address for your new account in the box below, 2. Enter the PIN received via email into the box below, and 3. Select "Verify my email" to proceed to Step 3. The email address input field (containing 'testuser@test.com') and the 'Verify my email' button are circled in red. Below the email field is a 'Verification PIN' input field with a red exclamation mark icon. A link 'I need a new PIN' is also visible.

Step 4:

Complete the registration form (shown beside). Fields which are mandatory are marked with a red asterisk (*).

The screenshot shows the 'Economic Substance - Form for Outsource Service Providers'. It includes a header with the title and a note about the Economic Substance Law. The form is divided into two main sections: 'OSP Details' and 'Contact details of the OSP'. The 'OSP Details' section contains fields for 'Name *', 'General Registry Number' (with a dropdown), and 'Licensing / Registration Category (drop down options) *'. The 'Contact details of the OSP' section contains fields for 'Name *', 'Address *', 'Email Address *', and 'Position'. A 'Submit' button is located at the bottom right.

- Where the OSP is registered with the General Registry (GR), the legal name of the OSP (as per the Certificate of Incorporation or equivalent) should be inserted here. Otherwise the usual name of the OSP should be inserted.

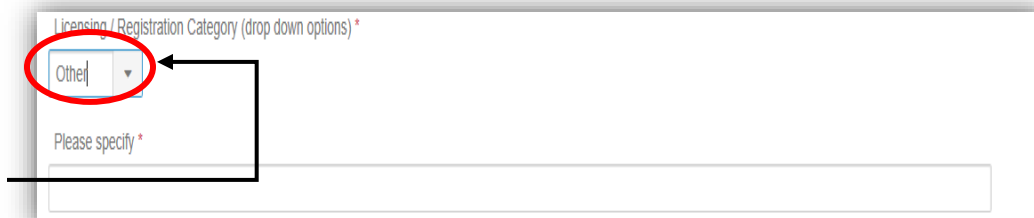
Note; This is the name that will appear in the drop down list of OSPs available for selection on the ES Return.

This close-up shows the 'OSP Details' section. The 'Name *' field is circled in red. Below it is the 'General Registry Number' field, which consists of a dropdown menu and a text input box. The 'Licensing / Registration Category (drop down options) *' field is also visible.

- Where the OSP is registered with the General Registry, the type of GR registration held should be selected here. The GR registration number should be inserted here.

This close-up focuses on the 'General Registry Number' field. The dropdown menu is open, showing a list of registration types: COMPANY, LIMITED LIABILITY COMPANY, PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP, TRUST, and NON-PROFIT ORGANISATION. The dropdown menu itself is circled in red. To the right of the dropdown is a text input box for the registration number, which is also circled in red.

- Where the OSP, holds a licence or registration (other than a GR registration), the type of licence or registration is required to be selected here. If the type of licence or registration held is not specified in the menu then select “Other”. Details of the other type of licence or registration held should be provided in the field that then appears.



Licensing / Registration Category (drop down options) *

Other

Please specify *

Note; the DITC will check the credentials of all OSPs that have registered to use the Portal to ensure that these are satisfactory. If they are found not to be satisfactory then the registrant will be informed accordingly (and their OSP user account deactivated).

- Insert details of the contact person of the OSP here. The email address provided here will be linked to the OSP user account (and will be the “User Name” for the account).



Contact details of the OSP

Name *

Address *

Email Address *

Position

Note; if an email address is already registered with the DITC Portal, it CANNOT be used again for the purposes of registration as an OSP. A different email address for the OSP would require to be used in that case. An attempt to use an email address which is already registered with the DITC Portal will result in this error message being displayed:

This email address is already registered with the Authority. Please note the system will not allow an email address which is already registered on the DITC Portal to be used for the OSP Form, please use a different email address to complete this registration.

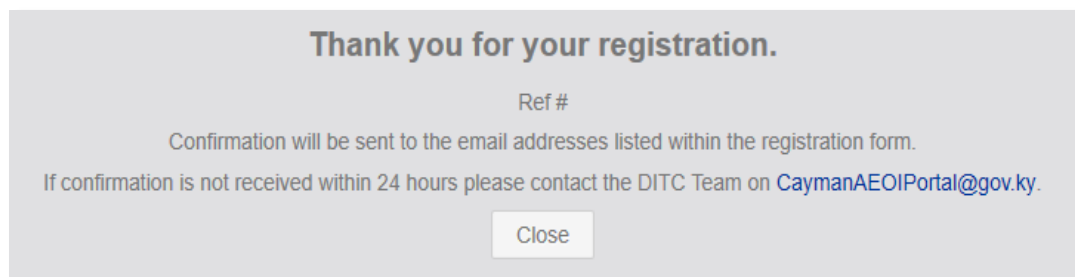
If any change of email address is required (after registration) then contact the DITC Economic Substance Team at DITC.ESCompliance@gov.ky

Step 5:

Once the registration form has been completed click “Submit”.

Step 6:

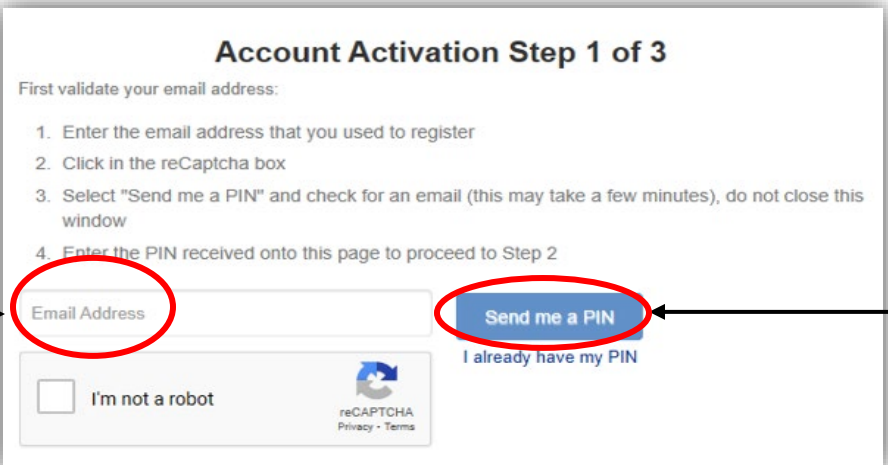
This message will then be displayed and an email containing an activation link will be sent to the contact person nominated by the OSP (who should then follow the instructions detailed below in order to activate the OSP user account):



Activating the Account

Step 1:

Insert the email address that you provided in the registration form/used to register (see above) and check the reCAPTCHA box (and complete if prompted). Click “Send me a PIN”. A PIN will be sent to the specified email address from no-reply@ditc.ky. The PIN is valid for 1 hour.

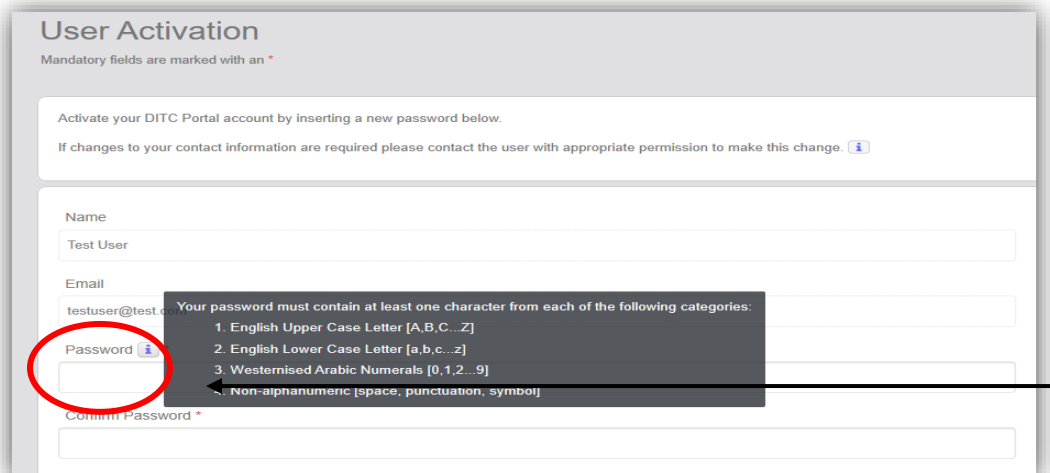


The screenshot shows the 'Account Activation Step 1 of 3' form. It includes instructions to validate the email address by entering it, clicking the reCAPTCHA box, selecting 'Send me a PIN', and then entering the received PIN. The 'Email Address' input field and the 'Send me a PIN' button are circled in red. A black arrow points from the text 'Insert the email address...' to the 'Email Address' field. Another black arrow points from the text 'Click “Send me a PIN”' to the 'Send me a PIN' button. The form also features a reCAPTCHA checkbox labeled 'I'm not a robot' and a link for 'I already have my PIN'.

Step 2:

Insert a password for use with the OSP user account in accordance with the specified criteria. This email address will be the “User Name” for the account.

Note; forgotten passwords can be reset in accordance with the instructions detailed [here](#).



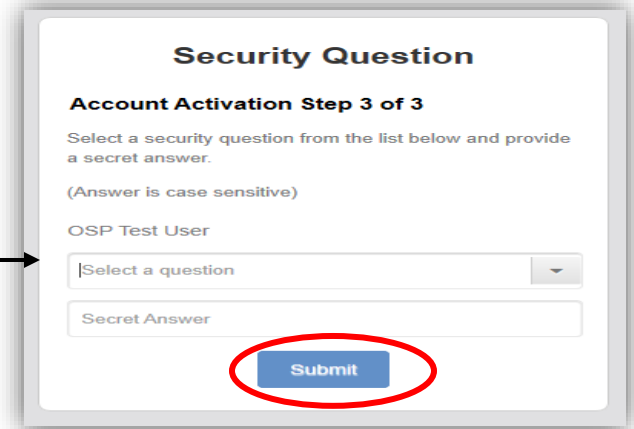
The screenshot shows the 'User Activation' form. It includes instructions to activate the account by inserting a new password. A tooltip is displayed over the 'Password' field, listing the password requirements: at least one character from each of the following categories: English Upper Case Letter [A,B,C...Z], English Lower Case Letter [a,b,c...z], Westernised Arabic Numerals [0,1,2...9], and Non-alphanumeric [space, punctuation, symbol]. The 'Password' field is circled in red. A black arrow points from the text 'Insert a password...' to the 'Password' field. The form also includes fields for 'Name' (pre-filled with 'Test User') and 'Email' (pre-filled with 'testuser@test.com'), and a 'Confirm Password' field.

Step 3:

Click “Activate”.

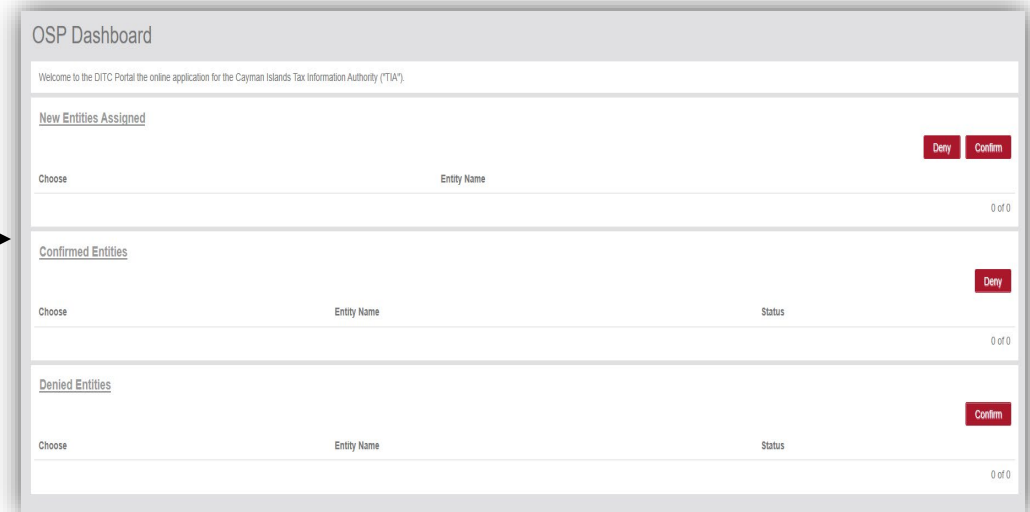
Step 4:

Select a security question from the list and provide a secret answer. Ensure the answer given is memorable as you may be asked to provide this information when using the DITC Portal. Click "Submit".



The image shows a 'Security Question' form titled 'Security Question' and 'Account Activation Step 3 of 3'. It instructs the user to 'Select a security question from the list below and provide a secret answer.' and notes that '(Answer is case sensitive)'. The user is identified as 'OSP Test User'. There is a dropdown menu labeled 'Select a question' and a text input field for the 'Secret Answer'. A blue 'Submit' button is at the bottom, circled in red. An arrow from the text 'Click "Submit"' points to this button.

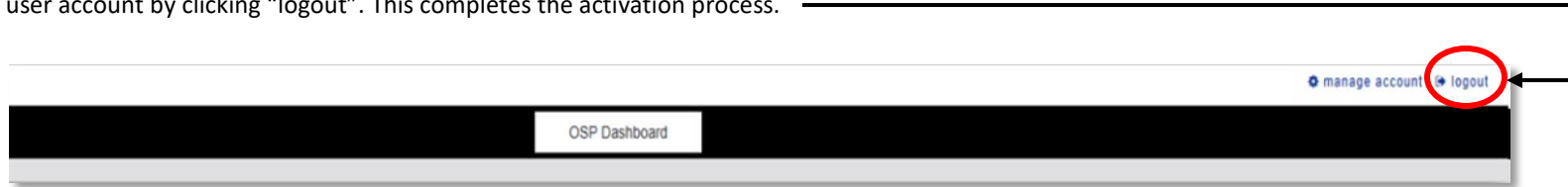
This page will be displayed:



The image shows the 'OSP Dashboard' with a welcome message: 'Welcome to the DITC Portal the online application for the Cayman Islands Tax Information Authority ("TIA").' The dashboard is divided into three sections: 'New Entities Assigned', 'Confirmed Entities', and 'Denied Entities'. Each section has a table with columns for 'Choose', 'Entity Name', and 'Status'. In the 'New Entities Assigned' section, there are 'Deny' and 'Confirm' buttons. In the 'Confirmed Entities' section, there is a 'Deny' button. In the 'Denied Entities' section, there is a 'Confirm' button. Each table has a '0 of 0' indicator at the bottom right. An arrow from the text 'This page will be displayed:' points to the dashboard.

Step 5:

Log out of OSP user account by clicking “logout”. This completes the activation process.



Once the OSP user account has been activated it will be possible for the nominated contact person of the OSP to log back into this via the DITC Portal using the login credentials at any time. Please see the section headed “[OSP Verification Process](#)” for details on how the OSP verifies (or denies) a claim of outsourcing made by a relevant entity on its ES Return.

Economic Substance Return (ES Return)

Reporting page > Framework = Economic Substance > Reporting Type = Economic Substance Return > Create

The ES Return can be submitted by a Responsible Person or a Secondary User (assigned for ES reporting purposes).

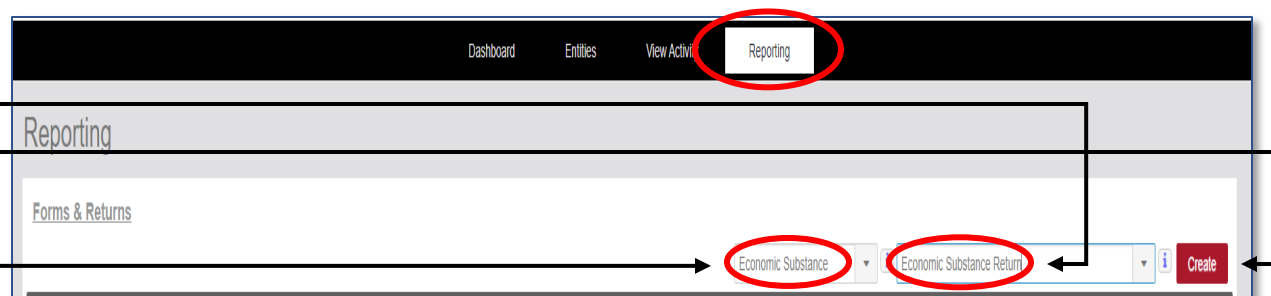
The ES Return must be completed annually by a relevant entity conducting a relevant activity.

The ES Return must be submitted within twelve months after the last day of the end of each financial year ("Period") commencing on or after 1 January 2019.

There is no bulk upload option currently available.

- **Starting an ES Return and General Information about completing and submitting the ES Return**

- To start an ES Return navigate to the "Reporting" tab and then select "Economic Substance" from the "Framework" drop down and "Economic Substance Return" from the "Reporting Type" drop down. Then press the "Create" button. This will generate a template ES Return.



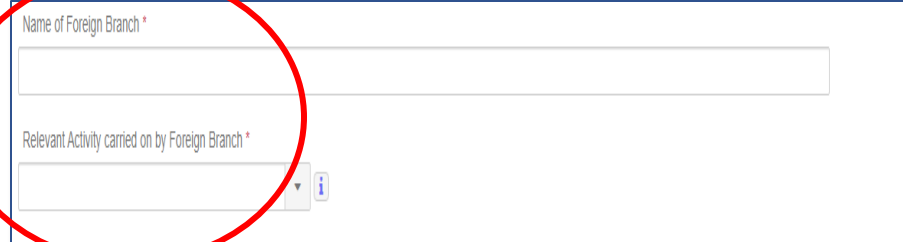
- In the template ES Return that has been generated select the "ESN Year" and "Entity Name" from the drop downs. Then press the "Validate Information" button to populate the ES Return with Economic Substance Notification ("ESN") information for the ESN Year. Please note you can only generate an ES Return where an Economic Substance Notification ("ESN") has been submitted for that Period.

A screenshot of a web application interface showing a form titled 'Overview'. The form has two dropdown menus: 'ESN Year' and 'Entity Name'. To the right of these dropdowns is a red button labeled 'Validate Information'. The button is highlighted with a red circle. Arrows indicate the flow from the dropdowns to the Validate Information button.

Notes;

1. The ES Return is based on the financial year of the entity and not the calendar year. The year selected in "ESN Year" should be the year in which the financial year to be reported on by the entity commenced. Please refer to ESN Practice Point 21 of the [Practice Points document](#) for more information on ESN Years. The ES Return cannot be generated unless an ESN for the corresponding ESN Year has already been submitted.
 2. The "Validate Information" button must be selected in order for the "Save" and "Submit" buttons to then be visible.
- If the entity is a Segregated Portfolio Company (SPC) please refer to the section headed "[ES Returns for Segregated Portfolio Companies \(SPCs\)](#)" before proceeding.

- Details of any foreign branch for which a TRO Form also requires to be submitted should be completed here.

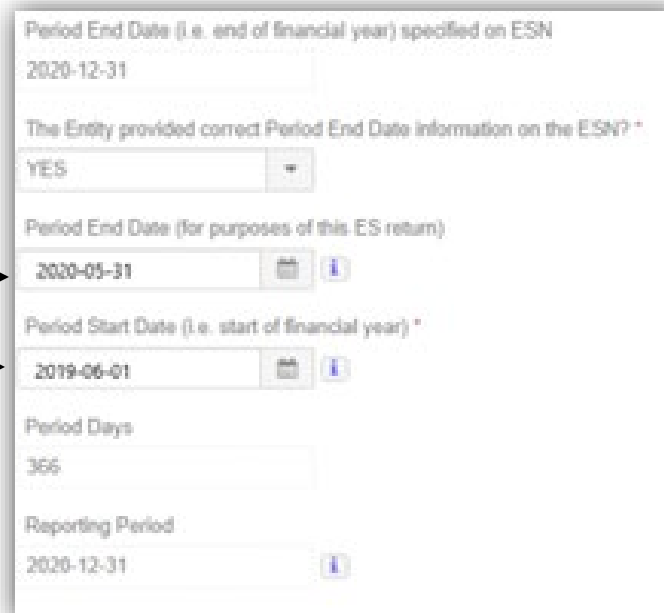


Name of Foreign Branch *

Relevant Activity carried on by Foreign Branch *

- “Period End Date” refers to the end of the financial year being reported on.
- “Period Start Date” refers to the start of the financial year being reported on. When you click on the calendar icon, the year “2019” will appear (and become selectable) after “2020” is clicked on.

Examples; An entity reporting on a financial year commencing on 1 June 2019 and ending on 31 May 2020 should specify 31 May 2020 as the “Period End Date” and 1 June 2019 as the “Period Start Date”. That would correspond to ESN Year 2019 for that entity. Whereas an entity that existed prior to 1 January 2019 (when the ES Act came into force) reporting on a financial year commencing on 1 January 2019 and ending on 31 December 2019 should specify 31 December 2019 as the “Period End Date” and 1 July 2019 as the “Period Start Date” (due to the fact that a 6 month transition period applied to entities that existed when the ES Act came into force). That would correspond to ESN Year 2019 for that entity. All income and expenditure being reported on in the ES Return would relate to the period being covered.



Period End Date (i.e. end of financial year) specified on ESN
2020-12-31

The Entity provided correct Period End Date information on the ESN? *

YES

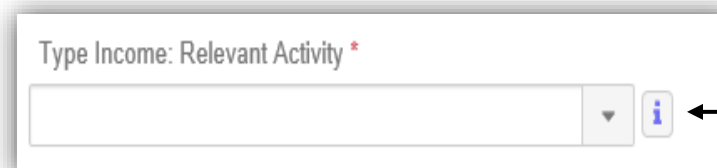
Period End Date (for purposes of this ES return)
2020-05-31

Period Start Date (i.e. start of financial year) *
2019-06-01

Period Days
366

Reporting Period
2020-12-31

- The “Type Income: Relevant Activity” field will populate with the Relevant Activity completed on the ESN (or one of the Relevant Activities conducted if more than one was conducted in the ESN Year being reported on). The ES Return is a smart form and therefore, the questions will appear based on the answer to the previous question (e.g. Holding Company Business, reduced ES test questions apply).
- Information Bubbles are included throughout the ES Return to assist user. The instructions contained in these should be followed.



Type Income: Relevant Activity *

- Fields populated with General Registry (GR) data will reflect the current data held on record by GR. Please note that it can take up to 24 hrs for changes in such data to be reflected in the ES Return.

IN: General Registry Number

275265

- If the DITC Portal does not recognise any FI Number, IRS GIIN and/or CIMA information inputted into the corresponding ESN then this message will be displayed (near the top of the ES Return). This will result in such information not populating in the ES Return and requiring to manually be inputted into the ES Return.

The name and number combination provided on the ESN does not match our records, please correct or confirm the FI number provided in this ES return.
The name and number combination provided on the ESN does not match our records, please correct or confirm the IRS GIIN (FATCA) as provided in this ES return.

- Where FI Number, IRS GIIN and/or CIMA information is required, the exact information should be inputted into the corresponding fields of the ES Return to avoid validation errors. Correct FI Number, IRS GIIN and/or CIMA information can be inputted using these fields. The IRS GIIN and CIMA information can be verified on the respective websites of the [IRS](#) and [CIMA](#). Where an entity does not have an FI Number, IRS GIIN and/or CIMA registration 'None' can be entered into the relevant fields of the ES Return.

FI Number (CRS / FATCA) *

None

The Entity provided correct FI information on the ESN? *

NO

The correct FI information is: *

IRS GIIN (FATCA) *

None

The Entity provided correct GIIN information on the ESN? *

NO

The correct GIIN information is: *

CIMA licence / registration type *

None

CIMA licence / registration number *

None

The Entity provided correct CIMA information on the ESN? *

NO

Correct CIMA licence / registration type:

Correct CIMA licence / registration number

- Details of any Immediate Parent(s) can be added using the “Add” button.

Immediate Parent Details: ⓘ

How many Immediate Parents does the Entity have? *

1 - 8 ⓘ **Add** ⓘ

- Details of the Ultimate Beneficial Owner (UBO) can be added using the “Add” button.

Ultimate Beneficial Owner (UBO) Details: ⓘ

Provide details of the Ultimate Beneficial Owner(s) (UBO) of the Entity. ⓘ

Add ☐ UNKNOWN ⓘ

Note; It is mandatory for UBO information to be provided where High Risk Intellectual Property (HRIP) Business has been conducted. If no UBO information is provided in such a case (and the “Unknown” box has been checked) then an explanation should be provided in the “Other” section of the ES Return.

Ultimate Beneficial Owner (UBO) Details: ⓘ

Provide details of the Ultimate Beneficial Owner(s) (UBO) of the Entity. ⓘ

Add ☒ UNKNOWN ⓘ If “UNKNOWN” is selected please provide explanation in “Other” section below.

- All CIGA that were carried on in the Islands should be selected in accordance with these instructions.

Core income Generating Activities ("CIGA")

Confirm which, if any, of the following CIGA were carried on in the Islands during the Period. [i](#) *

☒ Shipping Business

Managing crew (including hiring, paying and overseeing crew members)

Overhauling and maintaining ships

Overseeing and tracking deliveries

Determining what goods to order and when to deliver them, organizing and overseeing voyages

☐ None

[i](#) Selection of more than one is permitted here. To select more than one, press Ctrl and then click on the various options required.

- The elements listed in the definition of CIGA in relation to each relevant activity are neither exhaustive nor mandatory. "Other" CIGA can be added as appropriate by selecting this field. Details of the "Other" CIGA should then be completed in this field. A new "Other" box should be completed for each distinct CIGA. The DITC advises that CIGA carried on by an OSP is included in a separate "Other" box, this will assist with selecting the appropriate CIGA in the Outsourcing section below.

Core income Generating Activities ("CIGA")

Confirm which, if any, of the following CIGA were carried on in the Islands during the Period. [i](#) *

☒ Shipping Business

Overhauling and maintaining ships

Overseeing and tracking deliveries

Determining what goods to order and when to deliver them, organizing and overseeing voyages

Other

☐ None

Please add an additional box for each discreet "Other" CIGA carried on in the Islands. [+](#)

- If any registered OSP(s) provided outsource services to the entity in the ESN Year being reported on then this question should be answered 'Yes'. Details of each OSP providing such services should then added using the "Add" button.

Outsourcing [i](#)

Were any of the CIGA outsourced to a service provider in the Islands during the Period? *

YES

Details of outsourcing (per outsource service provider) [i](#)

[Add](#)

Service provider	Relevant Activity	CIGA	Other Descriptions	Expenditure	Total number of hours	Entity monitor and control in the Islands	Action
------------------	-------------------	------	--------------------	-------------	-----------------------	---	--------

- An OSP will only be selectable from the drop down if it has registered in accordance with the section headed “[Outsource Service Provider \(OSP\) Registration & Account Activation](#)”. Details of outsourcing should then be detailed in this screen (on a per OSP basis).



Details of outsourcing (per outsource service provider)

Name(s) of service provider *

CIGA outsourced to the service provider during the Period

☒ Shipping Business

Selection of more than one is permitted here. To select more than one, press Ctrl and then click on the various options required.

Outsourcing: Expenditure incurred on outsourcing of CIGA, to the service provider, during the Period *

Outsourcing: Total number of hours incurred by employees with appropriate qualification, during the Period, to carry on the CIGA *

Does the Entity monitor and control in the Islands the carrying out of the CIGA by the service provider? *

Apply Cancel

- In the case of Holding Company Business “dividend income” encompasses any income payments made to a pure equity holding company in respect of equity participations and includes distributions made by non-corporate entities that are equivalent to dividends.



Type Income: Relevant Activity *

Holding Company Business

Confirm the Entity met the definition of a "Pure Equity Holding Company" as outlined in the ES Act for the Period *

YES

Relevant Income

Currency used to complete this return *

Annual Income: Total income for the Period *

Gross Income: Total relevant income for the Period *

Total dividend income for the Period *

Total capital gains for the Period *

Total incidental income for the Period *

- Financial statements/books of account require to be uploaded here (even if there is no relevant income to report on).

Financial Statements / Books of Account ⓘ

The Authority recommends that you wait until you are ready to submit this form before uploading any documents. Any documents uploaded prior to submission will not be saved.

Upload a copy of the entity's financial statements or books of account for the relevant entity's financial year *

No file chosen

- Any important information not already included in the ES Return that you wish to be taken into consideration should be included here.

Other ⓘ

The Authority recommends that you wait until you are ready to submit this form before uploading any documents. Any documents uploaded prior to submission will not be saved.

Please provide any other information that the Entity considers material in determining that it has adequate substance in the Islands for the Period.

ⓘ

You may upload supporting documents here.

No file chosen ⓘ

- The ES Return can be saved using the “Save” button or submitted using the “Submit” button.

Declaration ⓘ

Based on the details provided in this ES Return, the Entity confirms that it has satisfied the ES Test for the Period in accordance with the ES Act *

By submitting this ES Return, the Entity:

(1) Confirms that all information in this ES Return is accurate; and

(2) Acknowledges that there are sanctions for knowingly or wilfully supplying false or misleading information under section 13(2) of the ES Act.

Please note that for security reasons this form will not show the details of the information submitted. If you wish to review these details please retrieve this ES filing using the retrieve button below. Please note that after retrieving, the Form/Return will need to be resubmitted and any changes made will override the previous submission. Please also note that the option to retrieve an ES Filing which has previously been submitted will only be available up to the date of the submission deadline for that filing.

Notes;

- The ES Return captures data required in terms of the [NTJ schema](#). It also captures certain additional data required by TIA to enable it to conduct assessments on whether the ES Test has been satisfied.
- Where any address requires to be inputted into the ES Return the “Address Free” options allows input of address information in free text. However it should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.
- Please ensure all work on the ES Return is saved as the smart form will time out after four hours. It is recommended that work be regularly saved to avoid loss of data.
- The file size limit per upload field is 5MB.

- **ES Return for a Relevant Entity which conducted more than one Relevant Activity in a Period**

A separate ES Return is required for each relevant activity conducted by a relevant entity in the Period being reported on.

- In the “Type Income: Relevant Activity” field of the ES Return, only one of the relevant activities detailed in the corresponding ESN will be displayed. An ES Return can be submitted for this relevant activity using the template generated.
- To generate a separate ES Return for the other relevant activity(ies) detailed in the corresponding ESN, a fresh ES Return should be generated in accordance with the guidance contained in the section headed “[Economic Substance Return \(ES Return\)](#)” with the next relevant activity being reported on being able to be selected from of the drop down in the “Type Income: Relevant Activity” field.

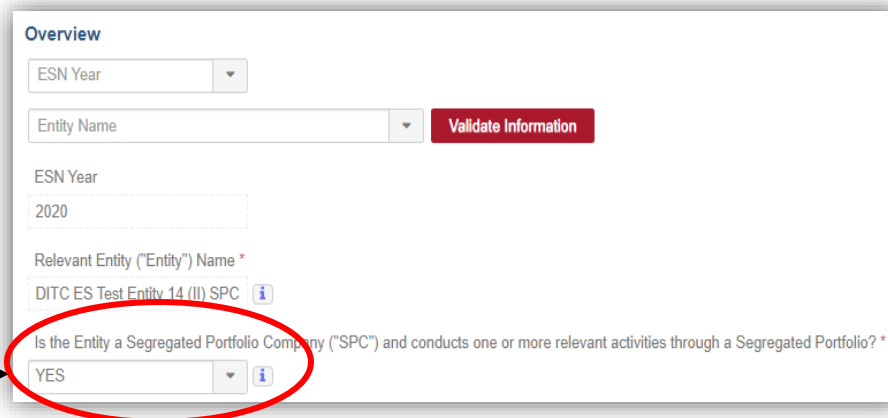
- **ES Returns for Segregated Portfolio Companies (SPCs)**

A separate ES Return is required for each relevant activity conducted by an SPC (which is a relevant entity) through any of its Segregated Portfolio (SPs) in a Period.

Examples; If an SPC has two SPs and the same relevant activity was conducted through each of these in a Period then two ES Returns would require to be submitted (one per SP) for that Period. Similarly, if an SPC has one SP and three different relevant activities were conducted through it in a Period then three ES Returns would require to be submitted (one per relevant activity) for that Period.

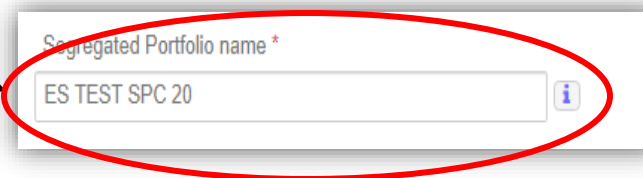
If no relevant activities were conducted by an SPC through a particular SP in a Period then no ES Return would require to be submitted in respect of that SP for that Period.

- To generate an ES Return for a specific SP, this question should be answered 'Yes' (after the "ESN Year" and "Entity Name" has been selected and the "Validate Information" has been pressed).



The screenshot shows the 'Overview' section of a form. It includes fields for 'ESN Year' (a dropdown), 'Entity Name' (a dropdown), and a 'Validate Information' button. Below these are 'ESN Year' (a text input with '2020') and 'Relevant Entity ("Entity") Name *' (a text input with 'DITC ES Test Entity 14 (II) SPC'). A red circle highlights the question 'Is the Entity a Segregated Portfolio Company ("SPC") and conducts one or more relevant activities through a Segregated Portfolio? *' with a dropdown menu set to 'YES'. An arrow from the text in the previous block points to this dropdown.

- The name of the SP being reported on should then be completed in this field.



The screenshot shows a text input field labeled 'Segregated Portfolio name *' containing the text 'ES TEST SPC 20'. A red circle highlights this field, and an arrow from the text in the previous block points to it.

- The rest of the ES Return should then be completed in accordance with the guidance contained in the section headed "[Economic Substance Return \(ES Return\)](#)", with the relevant activity being reported on (in respect of the SP) being able to be selected from of the drop down in the "Type Income: Relevant Activity" field.
- The process should be repeated for each ES Return that requires to be submitted by the SPC.

OSP Verification Process

If a relevant entity claims in its ES Return that an OSP provided outsource services to it then the relevant OSP will be notified of the claim by e-mail. The OSP should then log into their OSP account on the DITC Portal to verify the claim. Verifications require to be made by the OSP within 30 days of the notification. The OSP should, in any event, regularly log into their OSP account on the DITC Portal to ascertain whether any claims are pending verification by them.

To verify a claim made as an OSP:-

- Log into your OSP account on the DITC Portal.
- Select the applicable ESN Year and press the “Load Data” button. Claims that require verification for that ESN Year will be displayed under the “New Entities Assigned” section.
- View the claim by checking the “Choose” box beside the entity name displayed in the list and then press the “retrieve arrow” for the claim.

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION
CAYMAN ISLANDS GOVERNMENT

John Doe

manage account | logout

OSP Dashboard

Welcome to the DITC Portal the online application for the Cayman Islands Tax Information Authority ("TIA").

You have registered as an outsource service provider (OSP) for the purposes of the International Tax Co-operation (Economic Substance) Act ("ES Act"). The relevant entities ("Entities") listed below have made a claim on their Economic Substance Returns that they received outsourcing services from you. Please review the claims and either "Deny" or "Confirm" these as appropriate.

As outlined in the ES Act, TIA will require this verification within 30 days. Verification will ensure that the outsourcing claims made by such Entities can be considered when assessing whether they have satisfied the ES Test.

2019 Load Data

Choose	Entity Name	Action
		Deny Confirm

Confirmed Entities

Entity Name	Status	Action
-------------	--------	--------

Denied Entities

Entity Name	Status	Action
-------------	--------	--------

OSP Dashboard

Welcome to the DITC Portal the online application for the Cayman Islands Tax Information Authority ("TIA").

You have registered as an outsource service provider (OSP) for the purposes of the International Tax Co-operation (Economic Substance) Act ("ES Act"). The relevant entities ("Entities") listed below have made a claim on their Economic Substance Returns that they received outsourcing services from you. Please review the claims and either "Deny" or "Confirm" these as appropriate.

As outlined in the ES Act, TIA will require this verification within 30 days. Verification will ensure that the outsourcing claims made by such Entities can be considered when assessing whether they have satisfied the ES Test.

2020 Load Data

New Entities Assigned

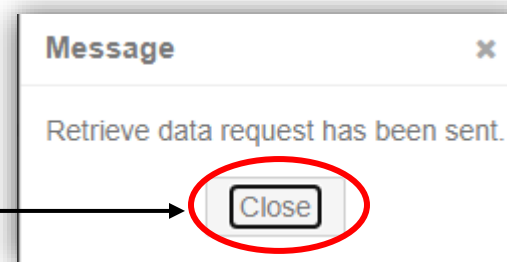
Choose	Entity Name	Action
<input checked="" type="checkbox"/>	DITC ES Test Entity 1 Limited	Deny Confirm

- You will then receive this message. Press the “OK” button.

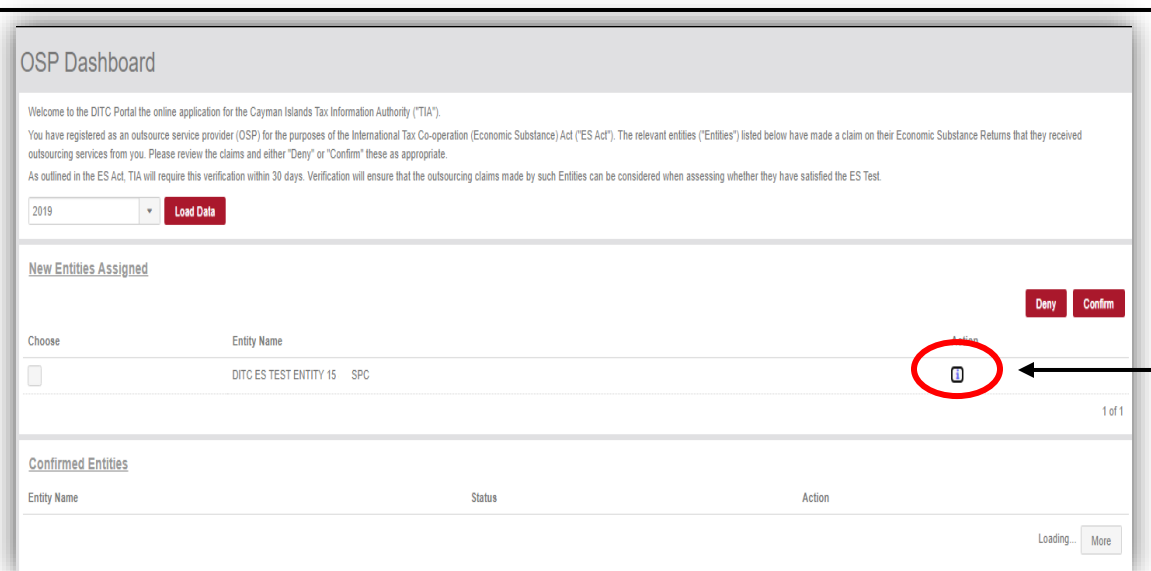
Do you want to retrieve OSP data? Click OK to continue or Cancel to abort. Please note the retrieval process can take up to ten minutes.

OK Cancel

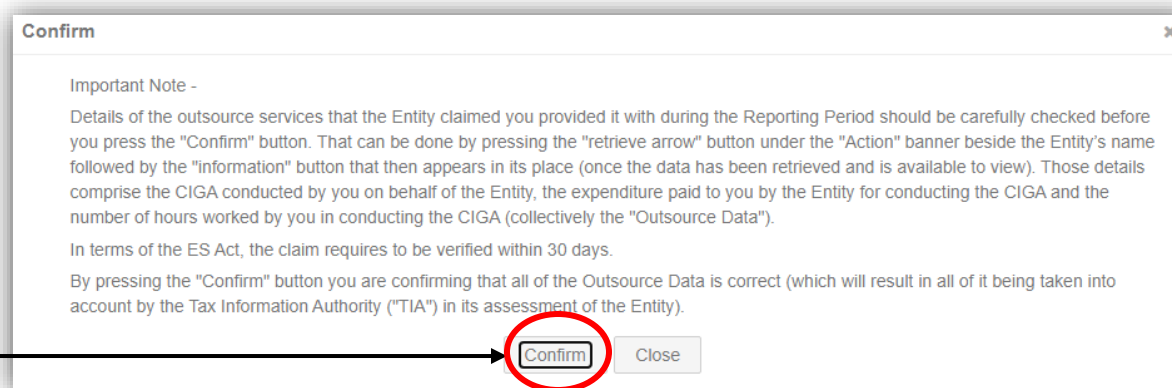
- Followed by this message. Press the “Close” button.



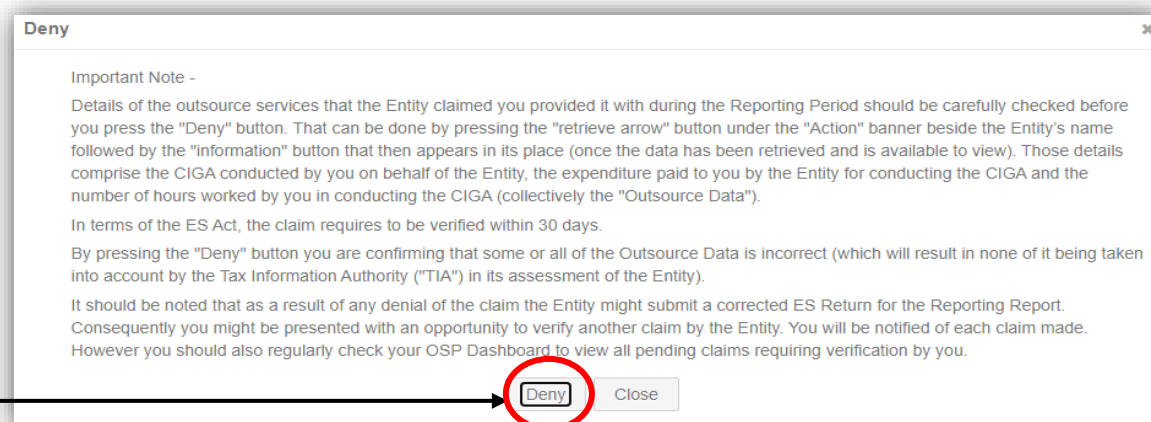
- When the claim is available for viewing the “retrieve arrow” that was pressed will turn into an information icon (please note this process can take up to 10 minutes). Press on this icon to view the claim (which will include details of the CIGA that was carried on by the OSP, the hours spent on the CIGA by the OSP and the amount of expenditure paid to the OSP in respect of the CIGA). This screen that appears can be closed using the “Close” button.



- If you agree with the claim check the “Choose” box for the claim and then press the “Confirm” button. This warning message will be displayed. Read it carefully before proceeding by pressing either the “Confirm” or “Close” buttons. A confirmed claim will be moved to the “Confirmed Entities” section.



- If you disagree with the claim check the “Choose” box for the claim and then press the “Deny” button. This warning message will be displayed. Read it carefully before proceeding by pressing either the “Deny” or “Close” buttons. A denied claim will be moved to the “Denied Entities” section.



Note; If a claim is denied the entity will be notified accordingly. The entity may then decide to amend its ES Return. In which case a new claim may be made by the entity. You will be notified of any new claim made by the entity by e-mail. You should then view the new claim and confirm or deny it as appropriate (as outlined above).

Note; Claims which have not been verified by the OSP within 30 days of notification will automatically disappear from the OSP Dashboard and will not be taken into consideration by the TIA i.e. the claim will be assumed to be denied.

Entity Tax Resident in another Jurisdiction Form (TRO Form)

Reporting page > Framework = Economic Substance > Reporting Type = Entity tax resident in another jurisdiction > Create

The TRO Form can be submitted by a Responsible Person or a Secondary User (assigned for ES purposes).

The TRO Form must be completed by an entity which conducts a relevant activity and is claiming to be tax resident outside the Islands.

The TRO Form must be submitted within twelve months after the last day of the end of each financial year ("Period") commencing on or after 1 January 2019.

Where a TRO Form is being submitted for a financial year ("Subsequent Period") and a TRO Form has already been submitted for a prior financial year ("Prior Period"), the TRO Form for the Subsequent Period will be populated with the information contained in the TRO Form for the Prior Period. It is then possible to change information contained in the TRO Form for the Subsequent Period where required (e.g. where there has been a change in the details of an ultimate beneficial owner).

It is important that TRO Forms be submitted in the correct sequence (based on the financial year of the entity) to avoid any submissions being rejected. For example, a TRO Form for a Prior Period should be submitted before a TRO Form for a Subsequent Period. If a TRO Form for a Subsequent Period were to be submitted before a TRO Form for a Prior Period then that would result in an initial rejection of the TRO Form for the Prior Period (requiring the deletion of the original TRO Form for the Subsequent Period followed by the re-submission of the rejected TRO Form for the Prior Period followed by the submission of a fresh TRO Form for the Subsequent Period).

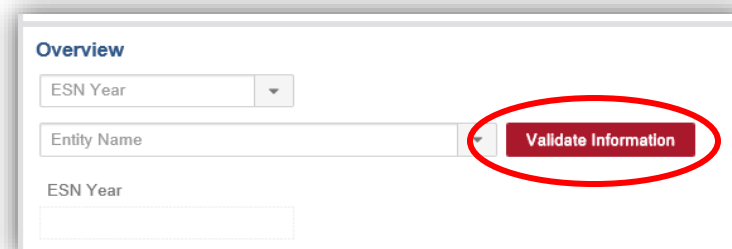
There is no bulk upload option currently available.

- Starting a TRO Form and General Information about completing and submitting the TRO Form

- To start a TRO Form navigate to the "Reporting" tab and then select "Economic Substance" from the "Framework" drop down and "Entity tax resident in another jurisdiction" from the "Reporting Type" drop down. Then press the "Create" button. This will generate a template TRO Form.

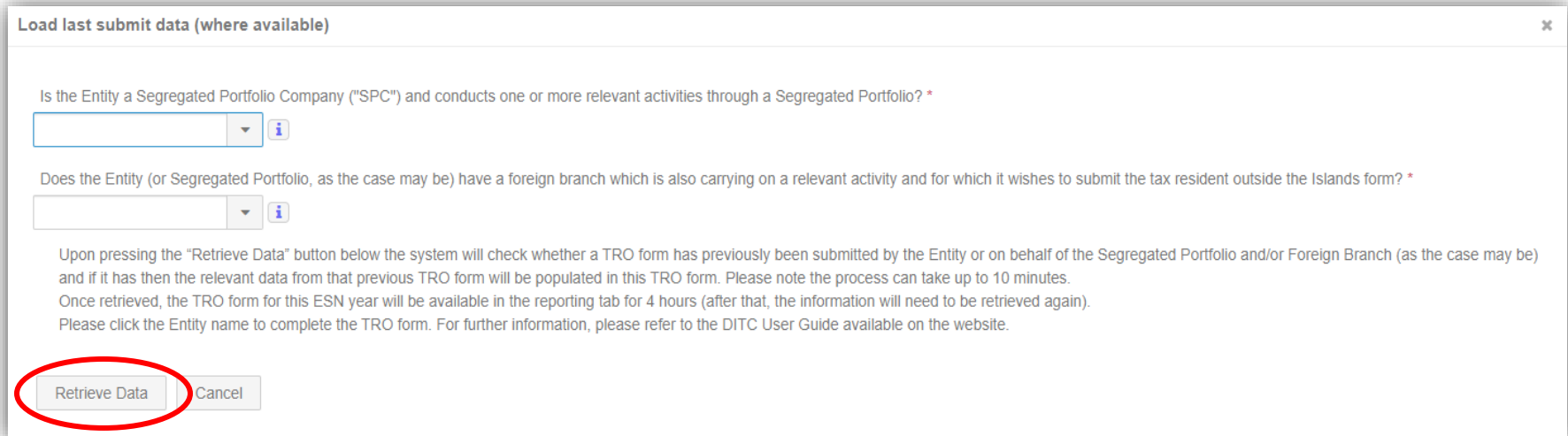


- In the template TRO Form that has been generated, select the "ESN Year" and "Entity Name" from the drop downs. Then press the "Validate Information".



Note; The TRO Form is based on the financial year of the entity and not the calendar year. The year selected in “ESN Year” should be the year in which the financial year to be reported on by the entity commenced. Please refer to ESN Practice Point 21 of the [Practice Points document](#) for more information on ESN Years. The TRO Form cannot be generated unless an ESN for the corresponding ESN Year has already been submitted.

- In the screen that appears answer ‘Yes’ or ‘No’ to the questions as appropriate and complete any fields that appear. Where ‘Yes’ has been answered to either or both of the questions it is important that the name of the Segregated Portfolio and/or Foreign Branch be correctly inputted. **Where the TRO Form is for a Subsequent Period (and a TRO Form has been submitted for the Segregated Portfolio and/or Foreign Branch for a Prior Period) it is important that the name of the Segregated Portfolio and/or Foreign Branch be inputted exactly as it was inputted into the TRO Form for the Prior Period. This will ensure that a match is made.**



Load last submit data (where available)

Is the Entity a Segregated Portfolio Company ("SPC") and conducts one or more relevant activities through a Segregated Portfolio? *

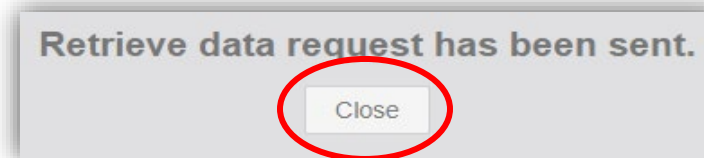
Does the Entity (or Segregated Portfolio, as the case may be) have a foreign branch which is also carrying on a relevant activity and for which it wishes to submit the tax resident outside the Islands form? *

Upon pressing the "Retrieve Data" button below the system will check whether a TRO form has previously been submitted by the Entity or on behalf of the Segregated Portfolio and/or Foreign Branch (as the case may be) and if it has then the relevant data from that previous TRO form will be populated in this TRO form. Please note the process can take up to 10 minutes. Once retrieved, the TRO form for this ESN year will be available in the reporting tab for 4 hours (after that, the information will need to be retrieved again). Please click the Entity name to complete the TRO form. For further information, please refer to the DITC User Guide available on the website.

Retrieve Data Cancel

- Press the “Retrieve Data” button to populate the TRO Form with certain Economic Substance Notification (“ESN”) information for the ESN Year and certain information from any TRO Form submitted for a Prior Period (where applicable).

- Press the “Close” button in message that next appears.



- In the “Reporting” tab that then appears, wait for a retrieve arrow to appear beside the TRO Form that has been generated and then press it when it does. Please note that it can take up to 10 minutes for the retrieve arrow to appear.

Reporting

Forms & Returns

Framework Reporting Type Create

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275503			DITC ES Test Entity 29 Limited		Economic Substance - Entity tax resident in another jurisdiction	2020-12-31	Incomplete	17-Nov-2021 13:35

- In the message that next appears, press the “OK” button.

Are you sure you want to retrieve the Form/Return? Click OK to continue or Cancel to abort (the retrieval process can take up to ten minutes).

Please note: Clicking OK allows you to view the submitted Form/Return. It can take up to ten minutes for the data to become visible and it will be available for four hours.

OK Cancel

- In the message that next appears, press the “Close” button.

Message

Retrieve data request has been sent.

Close

- Once retrieved, access the TRO Form by clicking on the blue text.

The screenshot shows the 'Reporting' section of a web application. At the top, there are navigation tabs: Dashboard, Entities, View Activity, and Reporting. Below the tabs is a 'Forms & Returns' section with a search bar and filters for 'Framework' and 'Reporting Type'. A table lists reporting forms with columns: GR #, FI #, CbC #, Entity, Ref #, Reporting Type, Reporting Period End, Status, and Last Modified. The first row has GR # 275503, Entity DITC ES Test Entity 29 Limited, and Reporting Type 'Economic Substance - Entity tax resident in another jurisdiction', which is circled in red. The status is 'Incomplete'.

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275503			DITC ES Test Entity 29 Limited		Economic Substance - Entity tax resident in another jurisdiction	2020-12-31	Incomplete	17-Nov-2021 13:35

- If no TRO Form has been submitted for a Prior Period then this message will be displayed in the TRO Form. Proceed to complete the TRO Form for the initial year.

Economic Substance - Entity tax resident in another jurisdiction

The system does not have a record of a TRO form previously being filed.

- If a TRO Form has been submitted for a Prior Period then the TRO Form for the Subsequent Period will be populated with certain information from the corresponding ESN (e.g. the "Relevant Activity(ies)") and certain information from the TRO Form for the Prior Period (e.g. the "Jurisdiction of tax residence"). Other fields in the TRO Form for the Subsequent Period (e.g. the "Period Start Date") will not be populated with any information and so will require to be completed. It is possible to update the information populated in the TRO Form for the Subsequent Period by manually amending the fields. Please note that amending any of the following fields in the Entity Details section will require the Entity to upload new evidence for that Period; "TIN or Similar", "TIN issued by" or "Jurisdiction of Tax Residence" otherwise, new evidence is **not** required. Where none of the information has changed from the Prior Period, no changes are required and the form should just be submitted. **Please pay attention to the submission status of the TRO Form and where it has been rejected (and has a status of "Submission failed") please access the TRO Form to view the rejection message and take action accordingly (by retrieving, amending and then resubmitting the TRO Form).**
- The TRO Form functions in a similar way to the ES Return with many of the same fields being present. Please therefore refer to the section headed "[Economic Substance Return \(ES Return\)](#)" for guidance on how to complete certain of the identical fields in the TRO Form.

- Evidence of tax residency in the jurisdiction of tax residence specified earlier in the TRO Form requires to be uploaded here. Guidance on the type of evidence that should be uploaded is contained in the [Guidance Notes](#). Evidence is always required in the first year but after that is only required where one of the following fields in the Entity Details section has changed; “TIN or Similar”, “TIN issued by” or “Jurisdiction of Tax Residence”

Evidence ⓘ

The Authority recommends that you wait until you are ready to submit this form before uploading any documents. Any documents uploaded prior to submission will not be saved.

Upload evidence to substantiate Entity's claim of tax residence in another jurisdiction. *

Choose File No file chosen ⓘ

- Any important information not already included in the TRO Form that you wish to be taken into consideration should be included here.

Other ⓘ

The Authority recommends that you wait until you are ready to submit this form before uploading any documents. Any documents uploaded prior to submission will not be saved.

Please provide any other information that the Entity considers material in determining that it has adequate substance in the Islands for the Period.

You may upload supporting documents here.

Choose File No file chosen ⓘ

- The TRO Form can be saved using the “Save” button or submitted using the “Submit” button.

Declaration ⓘ

By submitting this form, the Entity:

(1) Confirms that all information in this form is accurate; and

(2) Acknowledges that there are sanctions for knowingly or wilfully supplying false or misleading information under S.13(2) of the ES Act.

Please note that for security reasons this form will not show the details of the information submitted. If you wish to review these details please retrieve this TRO filing using the retrieve button below. Please note that after retrieving, the form will need to be resubmitted and any changes made will override the previous submission. Please also note that the option to retrieve an TRO Filing which has previously been submitted will only be available up to the date of the submission deadline for that filing.

Save Submit

Note;

1. Please ensure all work on the TRO Form is saved as the smart form will time out after four hours. It is recommended that work be regularly saved to avoid loss of data.
2. Where any address requires to be inputted into the TRO Form the “Address Free” options allows input of address information in free text. However it should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.
3. The file size limit per upload field is 5MB.

- **TRO Forms for Foreign Branches**

If an entity has a foreign branch that is tax resident in another jurisdiction then a TRO Form should be submitted for that foreign branch (if the entity wishes to avail of tax residency in another jurisdiction exception in respect of the foreign branch).

If all the entity's relevant income is generated through that foreign branch then only a TRO Form requires to be submitted by the entity.

If an entity has more than one foreign branch that is tax resident in another jurisdiction then one TRO Form per foreign branch should be submitted by the entity.

Where an entity is conducting a relevant activity and is also conducting a relevant activity through a foreign branch and only that foreign branch is tax resident in another jurisdiction then both an ES Return and a TRO Form should be submitted (with the TRO Form being required for the foreign branch and an ES Return being required for each relevant activity otherwise conducted).

Special rules apply to SPCs. Therefore where an entity that is tax resident in another jurisdiction is an SPC please also refer to the section headed "[TRO Forms for SPCs](#)" below.

- **TRO Forms for SPCs**

A separate TRO Form is required for each SP that is tax resident in another jurisdiction and through which one or more relevant activities have been conducted.

Examples; If an SPC has one SP that is tax resident in another jurisdiction and two relevant activities have been conducted through that SP in a Period then one TRO Form (for the SP) would require to be submitted for that Period. Similarly, if an SPC has two SPs that are both tax resident in another jurisdiction and three relevant activities have been conducted through each of those SPs in a Period then two TRO Forms (one per SP) would require to be submitted for that Period. Whereas, if an SPC has one SP and a foreign branch is being operated through that SP and only the foreign branch is tax resident in another jurisdiction then a TRO Form (for the relevant activities that have been conducted through the foreign branch in the Period) would require to be submitted (in addition to an ES Return for each relevant activity otherwise conducted through the SP in that Period).

Retrieving an incomplete/saved ES Return or TRO Form

To retrieve an incomplete/saved ES Return or TRO Form press the “retrieve arrow” to the right hand side of the specific incomplete/saved form you wish to continue working on.

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION PORTAL

June Doe

Dashboard Entities View Activity Reporting

Reporting

Forms & Returns

Framework Reporting Type Create

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275263			DITC ES Test Entity 2 SPC	ES00010962	Economic Substance Return	2019-12-31	Submitted	11-Feb-2021 10:44
275259			DITC ES Test Entity 15	ES00010707	Economic Substance Return	2019-12-31	Incomplete	09-Feb-2021 13:11

- Once the “retrieve arrow” is pressed you will receive this message. Press the “OK” button to proceed.

Are you sure you want to retrieve the Form/Return? Click OK to continue or Cancel to abort (the retrieval process can take up to ten minutes).

Please note: Clicking OK allows you to view the submitted Form/Return. It can take up to ten minutes for the data to become visible and it will be available for four hours.

OK

Cancel

- You will then receive this message. Press the “Close” button

Message

Retrieve data request has been sent.

Close

- Once the “retrieve arrow” beside the form is no longer visible the form is ready to start working on again (please note this process can take up to 10 minutes). Once the form is available, click on the form (here) to view it.

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION PORTAL

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION
CAYMAN ISLANDS GOVERNMENT

Jane Doe

manage account | logout

Dashboard Entities View Activity **Reporting**

Reporting

Forms & Returns

Framework Reporting Type Create

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275263			DITC ES Test Entity 2 SPC	ES00010962	Economic Substance Return	2019-12-31	Submitted	11-Feb-2021 10:44
275259			DITC ES Test Entity 15	ES00010795	Economic Substance Return	2019-12-31	Incomplete	09-Feb-2021 13:11

- The form can be saved again using the “Save” button or submitted (once it is ready to submit) using the “Submit” button (at the end of the form). The form can also be deleted using the trashcan feature.

Viewing/retrieving a submitted ES Return or TRO Form

- To view/retrieve a submitted ES Return or TRO Form press the “retrieve arrow” to the right hand side of the specific submitted form you wish to view/retrieve.

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION PORTAL

June Doe

Dashboard Entities View Activity Reporting

Reporting

Forms & Returns

Framework Reporting Type Create

Search

GR #	FI #	CbC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275253			DTC ES Test Entity 2 SPC	ES00010962	Economic Substance Return	2019-12-31	Submitted	11-Feb-2021 10:44
275259			DTC ES Test Entity 15	ES00010707	Economic Substance Return	2019-12-31	Incomplete	09-Feb-2021 13:11

- Once the “retrieve arrow” is pressed you will receive this message. Press the “OK” button to proceed.

Are you sure you want to retrieve the Form/Return? Click OK to continue or Cancel to abort (the retrieval process can take up to ten minutes).

Please note: Clicking OK allows you to view the submitted Form/Return. It can take up to ten minutes for the data to become visible and it will be available for four hours.

OK Cancel

- You will then receive this message. Press the “Close” button

Message

Retrieve data request has been sent.

Close

- Once the “retrieve arrow” beside the form is no longer visible the form is ready to view (please note this process can take up to 10 minutes). Once the form is available, click on the entry (here) to view it.

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION PORTAL

DEPARTMENT FOR INTERNATIONAL TAX COOPERATION
CAYMAN ISLANDS GOVERNMENT

manage account | Register

Dashboard Entities View Activity **Reporting**

Reporting

Forms & Returns

Framework Reporting Type Create

Search

GR #	FI #	CIC #	Entity	Ref #	Reporting Type	Reporting Period End	Status	Last Modified
275203			DTC ES Test Entity 2 SPC	ES0001070	Economic Substance Return	2019-12-31	Submitted	19-Feb-2021 10:44
275258			DTC ES Test Entity 1S	ES00010707	Economic Substance Return	2019-12-31	Incomplete	09-Feb-2021 13:11

- If you wish to edit the form after viewing it press the “Edit” button.

Please note that for security reasons this form will not show the details of the information submitted. If you wish to review these details please retrieve this ES filing using the retrieve button below. Please note that after retrieving, the Form/Return will need to be resubmitted and any changes made will override the previous submission. Please also note that the option to retrieve an ES Filing which has previously been submitted will only be available up to the date of the submission deadline for that filing.

Save as PDF Edit

- ES Return - After pressing the “Edit” button you will receive this message. Press the “Confirm” button to retract the ES Return. Otherwise press the “Close” button.

Confirm

Important Note -

You should only press the "Edit" button if you wish to retract the ES Return in order to make corrections to it.

Retracting the ES Return will automatically result in any claim(s) of outsourcing made on the previously submitted ES Return being withdrawn and becoming unavailable for verification by the relevant OSP(s).

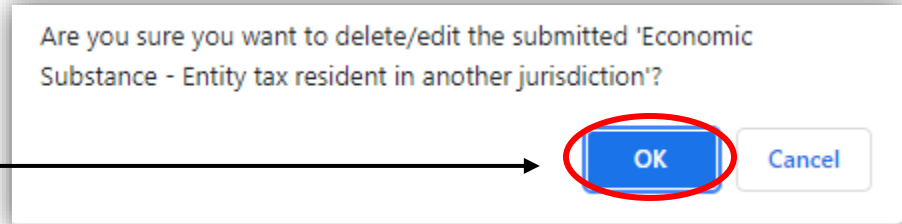
A retracted ES Return, once corrected, should be resubmitted. Details of outsourcing contained in any submitted corrected ES Return will be notified to the relevant OSP(s) for verification by them.

It should be noted that ES Returns cannot be retracted after the applicable submission deadline.

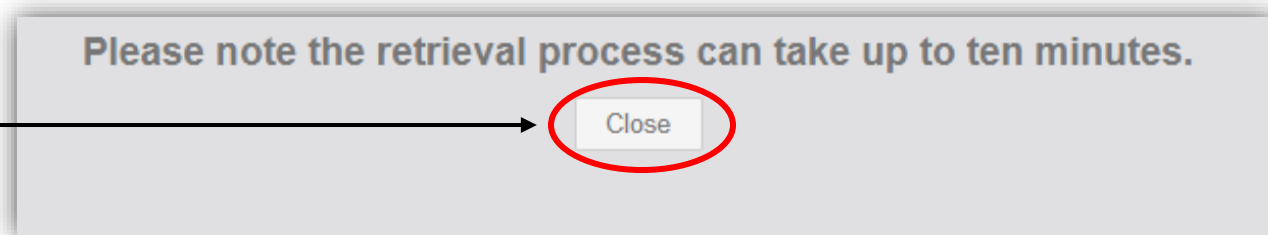
Confirm

Close

- TRO Form - After pressing the “Edit” button you will receive this message. Press the “OK” button to retract the TRO Form. Otherwise press the “Cancel” button



- After pressing the “Confirm” button you will receive this message. Press the “Close” button to continue.



- The status of the submission will then change to “Incomplete” and it will be possible to work on the form again. The form can be saved again using the “Save” button or submitted (once it is complete and ready to submit) using the “Submit” button (both located at the end of the form). The form can also be deleted using the trashcan feature.

Note; Submitted ES Returns and TRO Forms can only be retrieved if the applicable submission deadline has not already passed.

Note; Any documents that were previously uploaded will need to be uploaded again before submission.

Submission Statuses (Economic Substance)

- “Pending” means that the form has been submitted and is currently being processed by the system. It can take several minutes for the system to process a submission.
- “Submitted” means that the form has been submitted and successfully processed by the system. Please note that the status of a submission can subsequently change (due to rejection).
- “Submission failed” means that the submission failed due to a rejection. Please refer to the “Actions required” section of the “Dashboard” page for details of the reason for the failure. An example of a rejection reason message is shown below.
- “Incomplete” means that an incomplete form has been saved or a submitted form has been retrieved. Either way the form has not been submitted.
- “Action Required” means that the form has been reverted by the DITC and requires action on the part of the entity. Instructions on what action requires to be undertaken will be provided by the DITC.

Pending

Submitted


Submission failed

Incomplete

Action Required

Example; Of a rejection reason message under the “Actions required” section of the “Dashboard” tab detailing the reason for the rejection (which resulted in a submission failure of the particular ES Return).

Economic Substance Return



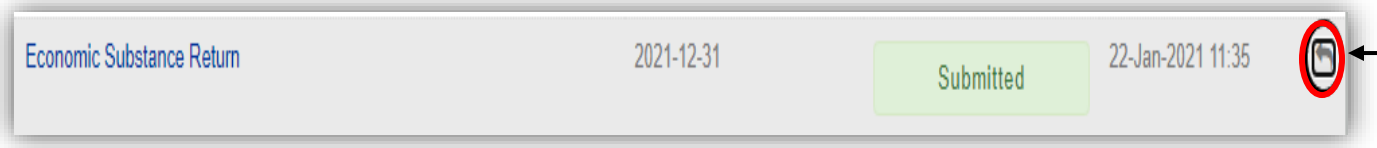
Rejection Reason: An ES Return has previously been submitted for the Relevant Activity in respect of the Reporting Period. The duplicate ES Return has consequently been rejected. If you need to make a correction to the original ES Return then you should retrieve, correct and resubmit this before the submission deadline.

[Return to Previous](#)

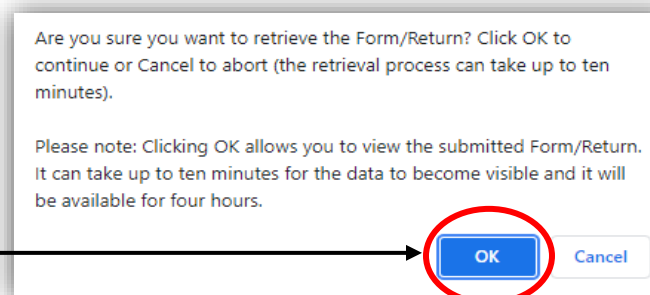
v.1

Saving as a PDF after Submission (ES Return only)

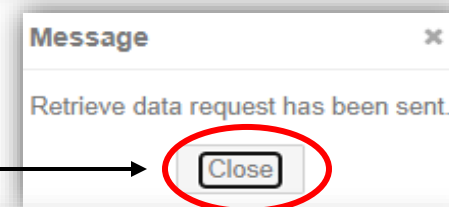
- Once the ES Return has been submitted, press the “retrieve arrow” located to the right hand side of the “Submitted” banner.



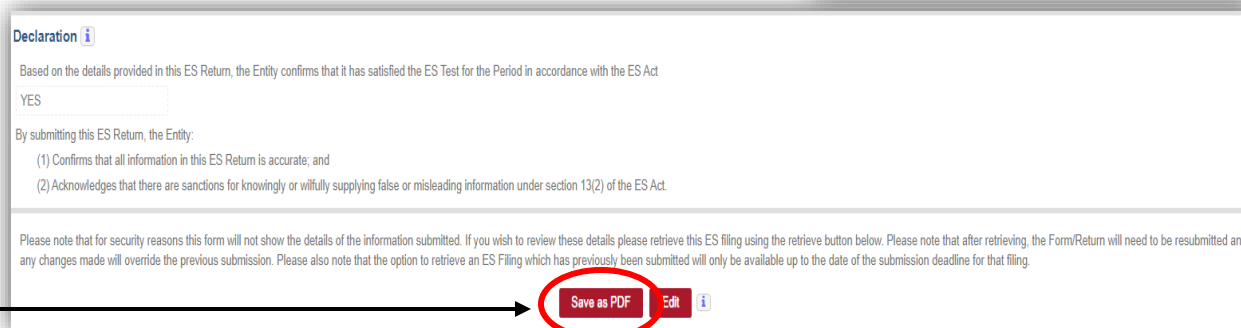
- This message will be received. Press the “OK” button.



- This message will then be received. Press the “Close” button.



- Once the “retrieve arrow” for the submission is no longer visible, access the ES Return by clicking on the entry and locate the “Save as PDF” button at the end of the form. Click on this to save the form as a PDF.



Note; A similar feature will be added for TRO Forms in due course.

Assigning Secondary Users (Economic Substance)

Reporting page > Framework drop down = Economic Substance > Reporting Type drop down = Assign Secondary User > Create

This form allows a Responsible Person (RP) to assign a Secondary User to your assigned entities. Note that as RP you are responsible for the administration and monitoring of any Secondary Users assigned.

To assign the Secondary User to your assigned entities for the purposes of the Economic Substance framework, the instructions detailed in the section headed “[Assign Secondary User](#)” should be followed (save that all references to “PPoC” and “FIs” in that section should be read as references to the “Responsible Person” and “entities” respectively for the purposes of this process).

The screenshot shows a web form titled "Economic Substance - Assign Secondary User". At the top, it states "Mandatory fields are marked with an *". Below this, a paragraph explains that the form allows a Responsible Person (RP) to assign a Secondary User to some or all of the entities for which they act as RP. A section titled "To assign a Secondary User:" contains four numbered steps: 1. Enter contact details and click "Validate Information". 2. Click "Download" to view a list of entities in a CSV file, with sub-steps for assigning access to all entities or specific ones. 3. Click "Choose File" to select a CSV file and click "Upload". 4. Accept the Declaration and click "Save" or "Submit". Below the instructions is the "Secondary User Information" section with input fields for "Individual first name *", "Individual surname *", and "Email address *", along with "Validate information" and "Reset" buttons. At the bottom, there are two expandable sections: "Current Entities" and "Entities to be assigned". The "Entities to be assigned" section shows a "CSV File *" label, a "Download" button, a "Choose File" button (which says "No file chosen"), an "Upload" button, and an information icon.

Removing Secondary Users (Economic Substance)

Reporting page > Framework drop down = Economic Substance > Reporting Type drop down = Remove Secondary User > Create

This form allows a Responsible Person (RP) to remove a Secondary User’s access to your assigned entities. Note that as RP you are responsible for the administration and monitoring of any Secondary Users assigned.

To remove the Secondary User’s access to your assigned entities for the purposes of the Economic Substance framework, the instructions detailed in the section headed “Remove Secondary User” should be followed (save that all references to “PPoC” and “FIs” in that section should be read as references to the “Responsible Person” and “entities” respectively for the purposes of this process).

Economic Substance - Remove Secondary User

Mandatory fields are marked with an *

This form allows a Responsible Person to inform the TIA that a Secondary User should no longer have access to some, or all of the Entities for which they are assigned.

To remove a Secondary User:

- Enter the contact details of the Secondary User whose access you would like to remove, and click Validate Information to confirm.
 - The Portal will show the Entities that the User currently has access to.
- Click Download and view the list of Entities in a CSV file.
 - To remove access to all Entities: save as a CSV file to your computer with all of the Entities listed.
 - To remove access to some Entities: save as a CSV file to your computer with only the Entities listed which they should not have access to.
Note: For assistance with saving a CSV file please refer to our [User Guide](#).
- Click Choose File and select the CSV file you have saved on your computer and click Upload.
 - The Portal will show the Entities that the User will no longer have access to.
- Accept the Declaration and either click Save (to return later) or Submit the form to the TIA.

Secondary User Information

Individual first name *

Individual surname *

Email address *

Validate information

Reset

> Current Entities

< Entities to be removed

CSV File *

Download

Choose File

No file chosen

Upload

98 | Page