

COMPLIANCE CALENDAR

Cayman Islands 2024

Introduction

From directors responsibilities to audited returns – our team are focused on helping clients fulfil their obligations and stay ahead of regulations throughout the year. Our compliance calendar is your helpful guide to your obligations in the months ahead. To hear more about the support we offer please get in touch.

KEY

- Filings with the Cayman Islands Monetary Authority ("CIMA") for regulated entities
- Filings with the Department for International Tax Cooperation / Tax Information Authority
- Filings with the Registrar of Companies / Registrar of Exempted Limited Partnerships
- CIMA filing for directors of covered entities (ie mutual funds and registered persons under the Securities Investment Business Act ("SIBA"))

Important dates in 2024

JAN	15 th	CIMA Annual Fee Applicable to CIMA registered and licensed entities	■
	15 th	Annual Declaration for Directors – DRLA Applicable to directors of covered entities only	■
	15 th	Annual Declaration for Registered Persons – SIBA Applicable to in-scope entities only	■
	31 st	ES Notification Applicable to all entities - required for Annual Return ¹	■
	31 st	Annual Government Fee & Annual Return Applicable to all entities	■
MAR	31 st	Annual Fee Penalty Deadline Applicable to all entities	■
APR	30 th	Financial Institution Registration under CRS & FATCA Applicable to all Reporting Financial Institutions	■
JUN	30 th	Audited Financial Report for funds with FYE 31 December Applicable to all registered mutual funds and private funds	■
	30 th	FAR for funds with FYE 31 December Applicable to all registered mutual funds and private funds	■
JUL	31 st	CRS & FATCA Reporting for Financial Institutions Applicable to all Reporting Financial Institutions & Trustee Documented Trusts	■
SEP	1 st	Strike off submission - dissolve in December Only entities being dissolved by strike off	■
	15 th	CRS Compliance Form Applicable to all Reporting Financial Institutions & Trustee Documented Trusts unless an exemption applies	■
NOV	1 st	Strike off submission – dissolve in March Only entities being dissolved by strike off	■
DEC	31 st	ES Return for entities with FYE 31 December Applicable to relevant entities conducting relevant activity	■
	31 st	CbCR Initial Notification & CbCR Report for entities with FYE 31 December Applicable to multinational enterprises that meet criteria	■
Ongoing		Material changes notification to CIMA Applicable to all entities subject to CIMA obligations	
Month-end		Relevant changes on Beneficial Owners Applicable to in-scope entities only	

¹ For entities which are not required to file an Annual Return the technical deadline for submission of the ES Notification is 31st March.

Note: This calendar is not an exhaustive list of filings required for any entity. Deadlines may vary depending on various factors including financial year end or specific events. Please contact your Walkers attorney for specific guidance in relation to Cayman Islands entities in your group.