

FATCA and CRS reporting deadlines for 2023

Insights - 18/04/2023

Cayman Islands financial institutions have until 31 July 2023 to complete their FATCA reporting, CRS reporting and CRS filing declaration.

The other key FATCA/CRS deadlines for 2023 are as follows:

- CRS Reporting - 31 July 2023
- CRS Filing Declaration - 31 July 2023
- FATCA Reporting - 31 July 2023
- CRS Compliance Form - 15 September 2023

The Cayman Islands Department for International Tax Cooperation (DITC) has stated that it will consider appropriate compliance and enforcement action where misclassification and non-compliance (including failure to register with the DITC) is discovered, including administrative penalties and fines.

The [CRS enforcement guidelines v1.4 March 2023](#) detail some of the potential fines for entities and certain individuals in respect of the CRS regime.

Both Ogier's Corporate and Fiduciary team and Legal experts are on hand to assist.

Ogier's Corporate and Fiduciary services

Where Ogier Global has been engaged to provide AEOI (FATCA/CRS) compliance services, the relevant FATCA and CRS reporting will be completed and filed with the DITC ahead of the respective deadline.

If you require assistance with completing and submitting your Cayman Islands entities' FATCA and CRS reporting prior to the deadline, please reach out to a member of Ogier Global's dedicated AEOI (FATCA/CRS) Compliance team.

Ogier's Legal services

Should you require legal advice in relation to any such matters, Ogier's Regulatory team routinely advises on AEOI (FATCA/CRS) compliance and enforcement matters in the Cayman Islands.

For more information, please reach out to Martin Byers or your usual Ogier contact.

About Ogier

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

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

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

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