



Compliance calendar for Cayman Islands investment funds – 2025

Insights - 13/11/2024

Set out below is a legal and regulatory compliance calendar for 2025, providing the key dates for Cayman Islands investment funds in the year ahead. To help you keep track of upcoming deadlines, you can click to auto-populate your Outlook calendar.

Timing	Requirement	Action required / notes	Add to calendar
1 January	Deadline for full compliance with the new Beneficial Ownership Transparency Act.	<p>Registrable beneficial owners should be identified, required particulars should be with your appointed corporate services provider (CSP) and your CSP should have established a beneficial ownership register or confirmed its appointment as "contact person", in the case of CIMA registered investment funds. These items should be completed well in advance of this deadline.</p> <p>Ogier can assist you with identifying your registrable beneficial owners, and can provide CSP services (including "contact person" services for CIMA registered investment funds). Please contact OGLBORreporting@ogier.com.</p>	
15 January	Deadline for payment of annual CIMA fees.	<p>Payment is made by registered office provider. Confirm registered office provider is in funds to pay.</p> <p>If this is not paid by 15 January, penalties will start to accrue from 16 January.</p>	<p>Add event to calendar</p> <p>Outlook</p>

<p>15 January</p>	<p>Deadline for renewal of annual CIMA director registration for mutual funds only.</p>	<p>Registered director must personally pay CIMA via web portal: CIMA Director Gateway</p>	<p>Add event to calendar Outlook</p>
<p>31 January</p>	<p>Deadline to file economic substance notification (ESN) with the Department for International Tax Co-Operation (DITC).</p>	<p>Filing is ordinarily made by registered office provider using the online DITC Portal.</p> <p>If this is not filed and the fees are not paid by 31 March, penalties will start to accrue from 1 April.</p>	<p>Add event to calendar Outlook</p>
<p>31 January</p>	<p>Deadline to file annual return and pay annual registration fee.</p>	<p>Filing is made by registered office provider.</p> <p>Confirm registered office provider is in funds to pay. Annual return requires confirmation of nature of business. Provide selection from pre-approved list to registered office provider well in advance.</p> <p>Note that the annual return cannot be filed until the above ESN has been made.</p>	<p>Add event to calendar Outlook</p>
<p>31 March (recommended)</p>	<p>Schedule annual AML training for directors.</p>	<p>Directors of Cayman Islands domiciled funds are required to receive Cayman-specific training on the money laundering, terrorist financing, proliferation financing and targeted financial sanction risks facing those businesses. Such training should be provided at least annually, or more frequently where there are changes to the legal or regulatory landscape or where there are significant changes to a fund's business operations or customer base.</p> <p>Ogier offers on-demand online Cayman Islands AML training. For further information please contact AML.Training@Ogier.com.</p>	<p>Add event to calendar Outlook</p>

<p>30 April</p>	<p>Deadline to file a FATCA / CRS registration notification with the DITC.</p>	<p>Registration notification is only required once (in order to register a fund entity with the DITC), and must be done by 30 April 2025 for any fund which 2024 is the first reporting period.</p> <p>Registration notification is filed using the online DITC Portal.</p>	<p>Add event to calendar</p> <p>Outlook</p>
<p>30 June</p>	<p>Deadline for filing Fund Annual Return (FAR) and 2024 audited financial statements for all funds with a 31 December year end.</p>	<p>Filing is made by auditors.</p> <p>Confirm with registered office provider following completion of FAR filing to ensure that FAR filing fee is paid.</p> <p>Contact Ogier if extensions are required due to delays in preparing audited financial statements.</p> <p>CIMA-registered funds must file their audited annual financial statements and Fund Annual Return with CIMA and pay the FAR filing fee within six months of their financial year end.</p>	<p>Add event to calendar</p> <p>Outlook</p>
<p>31 July</p>	<p>Deadline to file annual report for the 2024 reporting period for FATCA / CRS.</p>	<p>Confirm with your administrator and / or other FATCA / CRS services provider.</p> <p>Ogier is able to provide FATCA / CRS services.</p>	<p>Add event to calendar</p> <p>Outlook</p>
<p>15 September</p>	<p>Deadline to file CRS compliance form for 2024 reporting periods.</p>	<p>Confirm with your administrator and / or other CRS services provider for purposes of filing.</p> <p>Confirm with Ogier that CRS Policies and Procedures are up-to-date and in compliance with latest obligations.</p> <p>Form is filed via the DITC Portal.</p>	<p>Add event to calendar</p> <p>Outlook</p>

<p>October 2025</p>	<p>Annual review of Cayman Corporate Governance and Compliance matters.</p>	<p>The governing body of all CIMA regulated investment funds should hold an annual meeting to review and approve certain matters for compliance with CIMA's Rule on Corporate Governance.</p> <p>Confirm attendance with members of the governing body.[1] Ogier can provide detailed agenda to confirm matters to be considered as part of the Annual Governance Review, including the fund's AML Policies and Procedures, NAV Calculation Policy and CRS Policy, to ensure compliance with CIMA requirements for such annual review.</p>	<p>Add event to calendar</p> <p><u>Outlook</u></p>
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[1] The "Governing Body" of a **regulated** entity is the board of directors where the entity is an exempted company, the general partner where the entity is an exempted limited partnership, a manager (or equivalent) where the entity is a LLC and the trustee where the entity is a trust business.

Ogier's team of fund regulatory experts can advise on all aspects of Cayman Islands fund regulation, supplemented by the other services we can offer such as AML Officers and FATCA and CRS compliance and reporting services.

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

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.

Disclaimer

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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