FATCA Legislation and Resources

Legislation

United Kingdom

United Kingdom / Cayman Islands Intergovernmental Agreement (FATCA)

Tax Information Authority (International Tax Compliance) (United Kingdom) Regulations, 2014

Tax Information Authority (International Tax Compliance) (United Kingdom) (Amendment) Regulations, 2015

Tax Information Authority (International Tax Compliance) (United Kingdom) (Amendment) (No.2) Regulations, 2015

United States

United States of America / Cayman Islands Intergovernmental Agreement to Implement FATCA

Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014

Tax Information Authority (International Tax Compliance) (United States of America) (Amendment) Regulations, 2015

Tax Information Authority (International Tax Compliance) (United States of America) (Amendment) (No.2) Regulations, 2015

Competent Authority Arrangement (Cayman Islands and the United States of America)
FATCA Guidance Notes

Cayman Islands AEOI Portal User Guide

AEOI FAQs

Entity Self-Certification Form

Individual Self-Certification Form

Industry Advisories

Final Extension of Notification and Reporting Due Dates (Issued 8 June 2016)

Notification and Reporting Due Dates for UK CDOT and US FATCA (Issued 8 April 2016)

FATCA Self-certification Form (Issued 1 July 2014)

The Responsible Officer Role in the Cayman Islands (Issued 12 March 2014)

Resources

IRS FATCA Resources website

FATCA Information for Foreign Financial Institutions and Entities

FATCA XML Schemas and Business Rules for Form 8966

FATCA XML Schema Best Practices for Form 8966

Note: The previous IRS recommended XML schema best practices relating to prohibited characters, advising that they could be encoded, has now been withdrawn by the IRS.

“FATCA XML documents should conform to recommended XML schema best practices. Certain characters are prohibited and if included the system will reject the data packet and generate an error notification.”

Please contact the Tax Information Authority, DITC via CaymanAEOIportal@gov.ky in the event that a return was successfully submitted (“Accepted” status) using the encoding characters (e.g. &amp;). The Financial Institution name, Return name and Reference code (e.g. FR23751) must be provided.