



KPMG AEOL Updates & Tracking Service

CRS Alert



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Country:	Cayman Islands	Regime:	CRS

Cayman Islands: Issued Industry Advisory Extending CRS 2.0 Compliance Deadlines

On 21 January 2026, the Department for International Tax Cooperation (DITC) issued an Industry Advisory announcing that the Tax Information Authority (“Authority”) has extended the deadline to 31 January 2027 for the submission of certain key information required under the Amended Common Reporting Standard (CRS 2.0).

This extended deadline applies to all Cayman Financial Institutions (FIs), including entities (excluding exempted entities) that became FIs in 2025 and are required to register on the DITC Portal by 30 April 2026, pursuant to *the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) (Amendment) Regulations, 2025* (found [here](#)). The extension specifically covers the submission of the following information:

- The appointment of a Principal Point of Contact (PPoC) in the Cayman Islands; and
- The date on which the entity became an FI.

A PPoC is an individual or legal entity located in the Cayman Islands who is authorized by a Cayman FI to act as its primary contact with the Authority through the DITC Portal for CRS compliance purposes. The objective is to ensure that the Authority has a locally reachable point of contact for each FI.

To qualify as a PPoC, the following criteria must be met:

- For an individual:
 - Must have a physical address in the Cayman Islands
- For a legal entity:

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- Must be incorporated, registered, or established in the Cayman Islands; and
- Must maintain a physical business address in Cayman Islands (a mailing or correspondence address alone is insufficient).

Cayman FIs must provide complete, accurate, and up-to-date PPOC details using the prescribed registration or change forms available through the DITC Portal. This ensures the Authority can:

- Communicate directly with the designated PPOC; and
- Send and receive official correspondence in a timely manner.

The DITC may reject incomplete submissions or follow up with the FI to obtain missing or corrected information.

Reference: [Industry Advisory](#) [PDF 198KB]

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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