KPMG AEOI Updates & Tracking Service FATCA Alert

Date:	09 July 2026	**Alert Type:**	Announcement
Country:	Cayman Islands	**Regime:**	FATCA

Cayman Islands: Issues FATCA Reporting Reminder and Clarifies Relief for Missing U.S. TINs

In June 2026, the Department for International Tax Cooperation (DITC) of the Cayman Islands issued a bulletin providing deadline reminders and updates related to the FATCA and CRS frameworks. This bulletin follows the DITC Industry Advisory issued on 17 June 2026 and mirrors the CRS-related updates (see here for a detailed KPMG alert on the CRS updates).

Reporting Financial Institutions (RFIs) are reminded to submit their FATCA reports for the 2025 reporting period by 31 July 2026.

The DITC further notes that Foreign Financial Institutions (FFIs) seeking to benefit from the temporary relief for missing U.S. Taxpayer Identification Number (TIN), originally provided under IRS Notice 2023-11 (found here) and subsequently extended through the 2027 reporting period under Notice 2024-78 (found here), must comply with the conditions set out in Sections 3.03 and 3.04 of Notice 2023-11 and Sections 3.02 and 3.03 of Notice 2024-78. These requirements include:

- Obtaining and reporting the date of birth (DOB) of each individual account holder or controlling person for whom a U.S. TIN is not reported.
- Requesting any missing U.S. TINs from account holders on an annual basis. For this purpose, FFIs must use the most effective method of communication to reach account holders and provide either:
  - the web address of the U.S. State Department's Joint FATCA Frequently Asked Questions (FAQs) (found here), or
  - a copy of the FAQs, together with either:

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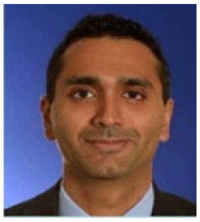

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1) a copy of the IRS relief procedures for certain former U.S. citizens; or

2) the web address (found here) for such procedures.

— Conducting an annual search of electronically searchable data maintained by the FFI to identify any missing U.S. TINs.

— Reporting the appropriate IRS-issued TIN code (see IRS Reporting FAQ 6, here, for further details) for each account that is missing a required US TIN.

— Reporting the foreign TIN (FTIN), or its functional equivalent, for each specified U.S. account missing a required U.S. TIN where such information is available in the FFI's electronically searchable records.

— Using the "AddressFix" field in the XML report to provide the city and country of residence for each specified U.S. account with a missing U.S. TIN.

Notably, failure to report IRS-issued TIN codes and DOBs may result in queries from the DITC.

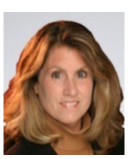
Reference: FATCA/CRS Bulletin [PDF 206KB]

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/CRS/CARF Insights page, here.

Contact us



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