

JANUARY 15TH*	JANUARY 15TH*	JANUARY 15TH*	JANUARY 31ST	JANUARY 31ST
Fee payments due for all CIMA <sup>1</sup> registered entities  CIMA	Annual declaration for directors registered with CIMA under the Director Registration and Licensing Act  CIMA	Annual declaration for entities registered as a Registered Person under the Securities Investment Business Act  CIMA	Due date for Economic Substance Notification for all entity types <sup>2</sup>  Registrar	Annual Return and payment of annual fees for all entities incorporated or registered in the Cayman Islands (including foreign partnerships and companies) <sup>3</sup>  Registrar
APRIL 30TH*	JUNE 30TH	JUNE 30TH	JULY 31ST	SEPTEMBER 1ST
Registration date for entities defined as Financial Institutions under CRS and FATCA legislation  DITC	Audited financial statements for mutual funds and private funds with a financial year end of 31 December 2022  CIMA	FAR Form for mutual funds and private funds with a financial year end of 31 December 2022 <a href="#">FAR Form</a>  CIMA	CRS and FATCA reporting for all Financial Institutions <a href="#">Access to DITC Portal</a>  DITC	Submission due date for strike off applications for an entity to be dissolved on 31 December 2023  Registrar of Companies
SEPTEMBER 15TH	NOVEMBER 1ST	DECEMBER 1ST	ONGOING	VARIABLE
<a href="#">CRS Compliance Form</a> due to the DITC for the year ending 31 December 2022  DITC	Submission due date for strike off applications for an entity to avoid 2024 fees <sup>4</sup>  Registrar of Companies	Due date for an entity to be put into voluntary liquidation to avoid 2024 fees  Registrar of Companies	Beneficial Ownership information or exemption <sup>5</sup>  Registrar of Companies	Tax Resident in Another Jurisdiction form, or Economic Substance Return for entities that carried on any relevant activity during 2023, with a financial year end during 2023 (eg 31 March, 30 June, 30 September or 31 December 2022) <sup>6</sup>  DITC

\*Statutory filing deadline falls on a Sunday during 2023, we therefore advise that payments, declarations & notifications are submitted no later than the preceeding Friday - January 13th and April 28th respectively.

## NOTES

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<sup>1</sup> Late payment penalties start to accrue on a monthly basis after 15 January 2023

<sup>2</sup> This must be filed prior to an annual return filing

<sup>3</sup> For an entity to be considered in good standing the Annual Return and fees must be filed and paid by 31 January 2023. Late payment penalties start to accrue on a quarterly basis if the Annual Return and fees are not filed and paid by 31 March 2023.

<sup>4</sup> The entity will be dissolved on 31 March 2024

<sup>5</sup> Entities registered with CIMA as a Registered Person under the Securities Investment Business Act or registered under the Private Funds Act or the Mutual Funds Act are not required to obtain beneficial ownership details nor maintain a beneficial ownership register, however they must file details of their exemption

<sup>6</sup> For example, an entity with a 30 June 2022 financial year end and conducting a relevant activity between 1 January 2022 and 30 March 2022 must file its Economic Substance Return by 30 June 2023