

## Cayman Islands Key Filing Dates 2026

<b>JANUARY</b>		CIMA-registered or licensed entities must pay their annual fee to the Cayman Islands Monetary Authority (CIMA). <sup>1</sup>
	<b>15</b>	CIMA-registered or licensed directors must file their annual declaration with CIMA and pay their annual fee. This must be done by the registered/licensed director personally via the CIMA director portal: <a href="https://gateway.cimaconnect.com/">https://gateway.cimaconnect.com/</a> .
		CIMA-registered 'registered persons' must file their annual declaration with CIMA. <sup>2</sup> If this is not filed by 15 January, penalties begin to accrue from 16 January.
	<b>31</b>	Cayman Islands entities must pay their annual fees to, and file their annual return with, the Cayman Islands General Registry (the <b>Registry</b> ). If this is not filed by 31 March, penalties will begin to accrue from 1 April.
		Cayman Islands entities must file their economic substance notification ( <b>ESN</b> ) with the Registry. <sup>3</sup> An entity must file its ESN before it can file its annual return with the Registry.
<b>APRIL</b>	<b>30</b>	Cayman Islands entities that are a 'financial institution' under CRS and FATCA legislation ( <b>FI</b> ) for which 2025 is the first reporting period must register with the Department of International Tax Cooperation ( <b>DITC</b> ). FIs not registered with the DITC prior to 1 January 2026 must appoint and register with a Cayman-based principal point of contact for CRS purposes. <sup>4</sup> Contact the entity's CRS/FATCA service provider for guidance.
		An individual or entity that was a Cayman Reporting Crypto-Asset Service Provider under CARF prior to 1 January 2026 must register with the DITC with the required information, including a Cayman-based principal point of contact. Contact Mourant for guidance.
<b>JULY</b>	<b>31</b>	FIs must file their CRS and FATCA reports for the 2025 reporting year with the DITC. Contact the entity's CRS/FATCA service provider for guidance.
<b>SEPTEMBER</b>	<b>1</b>	Year-end termination plans for defunct and liquidating entities should be arranged. Entities active beyond 31 December 2026 will be liable for 2027 annual fees. Contact Mourant for guidance.
	<b>15</b>	FIs must file their CRS compliance form for the 2025 reporting year with the DITC. Contact the entity's CRS/FATCA service provider for guidance.
<b>JANUARY 2027</b>	<b>31</b>	Cayman Islands entities that are an FI under CRS legislation for which 2026 is the first reporting period must register with the DITC. Contact the entity's CRS service provider for guidance.
		FIs must provide details of their Cayman-based principal point of contact for CRS purposes to the DITC. An individual or entity that became a Cayman Reporting Crypto-Asset Service Provider under CARF on or after 1 January 2026 must register with the DITC.
<b>MONTHLY</b>		Where applicable, Cayman Islands companies, limited liability companies, foundation companies, exempted limited partnerships, limited partnerships and limited liability partnerships are required to have beneficial ownership information filed with the Registry by the end of each month. <sup>5</sup>
<b>ANNUAL</b>		The directors/governing body of a Cayman Islands domiciled fund are required to complete annual Cayman-specific AML training. Mourant offers specialised online training to assist in compliance. For details, click <a href="#">here</a> .
		The governing body of a CIMA-registered fund should hold at least one board meeting per year.
<b>VARIABLE DEPENDING ON FYE</b>		In-scope entities must file an economic substance return with the DITC within 12 months of their financial year end ( <b>FYE</b> ). In-scope entities are 'relevant entities' that conducted a 'relevant activity' (as defined under the economic substance regime) during their 2025 financial year. Contact Mourant for guidance.
		CIMA-registered funds must file their audited annual financial statements <sup>6</sup> and fund annual return with CIMA within 6 months of their FYE.

**Note:** Where a filing date falls on a non-business day in the Cayman Islands, the filing should be made on the preceding business day.

GENERAL FILING REMINDERS	
<b>Exempted companies (including segregated portfolio companies)</b>	Any change to a company's register of directors and officers must be filed with the Registry within 30 days of the change.
	A change in a company's registered office must be filed with the Registry within 30 days of the change.
	Special resolutions must be filed with the Registry within 15 days of adoption.
<b>Limited liability companies (LLCs)</b>	A certificate of amendment in respect of any change to an LLC's registration statement must be filed with the Registry within 30 days of the change.
<b>Exempted limited partnerships (ELPs)</b>	A section 10 statement in respect of any change to an ELP's section 9 statement must be filed with the Registry within 60 days of the change, or in the case of a change in general partner within 15 days. A change in general partner is only effective under Cayman law on filing.
<b>Foreign companies</b>	A return in respect of any change to any document or other information filed in support of a foreign company's registration under the Companies Act (as amended) must be filed with the Registry within 30 days of the change, including in relation to its certificate of formation, constitutional documents, list of directors (or equivalent) and the name and address of the agent for service of process.
<b>Foreign limited partnerships</b>	A statement in respect of any change to the details filed in support of a foreign limited partnership's registration under the Exempted Limited Partnership Act (as amended), including its name, jurisdiction of establishment, the person(s) that control or direct its affairs, its registered office, its agent for service of process and its general partner(s) if any, must be filed with the Registry within 60 days of the change.
<b>CIMA-registered private funds</b>	Any material changes to the information contained in the registration application form, the offering document (where applicable) or the registered office or principal office must be filed with CIMA within 21 days of the change.
<b>CIMA-registered mutual funds</b>	Any change that materially affects any information in a mutual fund's offering document or in the prescribed details of the offering document must be filed with CIMA within 21 days of the change. A mutual fund that ceases to carry on business must also notify CIMA of this fact within 21 days.
<b>CIMA-registered directors</b>	For CIMA-registered mutual funds, a director must register with CIMA prior to appointment as a director and changes in directors must be notified to CIMA within 21 days.
	On deregistration of a company from CIMA, any director of the company who is registered with CIMA and whose only directorship is with that company must surrender their registration and pay the applicable surrender fee to CIMA. Directors that do not surrender their registrations by 31 December 2026 will be liable for 2027 annual fees.

<sup>1</sup> From 1 January 2026, the annual fee payable by registered mutual funds and private funds will include the annual fund annual return filing fee. This will ordinarily be paid by the registered office (the RO), provided that the entity has paid its annual RO invoice.

<sup>2</sup> The RO will file the annual declaration for registered persons, provided that the entity has paid its annual RO invoice and provided the required information.

<sup>3</sup> The RO will file the ESN, provided that the entity has paid its annual RO invoice and provided the required information.

<sup>4</sup> See our Update [Mourant: Law Firm | CRS 2.0 in Cayman - What you need to know](#).

<sup>5</sup> The RO will file the beneficial ownership information, provided the entity has provided the RO with such information and written confirmation to file.

<sup>6</sup> The auditor will file the audited financial statements and FAR. Contact Mourant if an extension to the filing date is required.

This update is only intended to give a summary and general overview of the subject matter. It is not intended to be comprehensive and does not constitute, and should not be taken to be legal advice. If you would like legal advice or further information on any issue raised by this update, please get in touch with one of your usual contacts. You can find out more about us and access our legal and regulatory notices at [mourant.com](http://mourant.com). © 2025 MOURANT OZANNES ALL RIGHTS RESERVED