



REGULATORY UPDATE CAYMAN

Q4 2026

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Quick Fire Updates

1. New CIMA rules on AML and sanctions compliance

The following Cayman Islands Monetary Authority (**CIMA**) rules came into effect on **18 September 2026** and apply to Cayman Islands financial services providers (**FSPs**) regulated or supervised by CIMA, including regulated investment funds, fund administrators and virtual asset service providers:

- **CIMA Rule - Compliance with Financial Sanctions and Targeted Financial Sanctions** (the **Compliance Programme Rule**)
- **CIMA Rule - Effective Compliance Programme for the Prevention and Detection of Money Laundering, Terrorist Financing and Proliferation Financing for Financial Services Providers** (the **Sanctions Rule**).

The **Compliance Programme Rule** sets out the minimum requirements for an effective compliance programme for the prevention and detection of money laundering (**ML**), terrorist financing (**TF**) and proliferation financing (**PF**). It introduces new requirements for investment funds as relates to outsourcing, training plans and effectiveness reviews.

The **Sanctions Rule** requires all FSPs regulated by CIMA (including branches, subsidiaries, affiliates) to implement a sanctions compliance programme that is commensurate with the FSP's size, complexity, structure, nature of business and the risk profile of its operations.

For more information, please see our update: [New AML and sanctions Rules issued in the Cayman Islands](#).

CIMA has also published and updated some helpful [FAQs](#) on the above Rules on its website.

2. Registry fee increases from 1 January 2027

The following legislation was gazetted on 14 August 2026 and will increase annual Registry fees from **1 January 2027**:

- **Companies (Amendment of Schedule 5) Order, 2026**
- **Exempted Limited Partnership (Amendment) Regulations, 2026**
- **Limited Liability Companies (Fees) (Amendment) Regulations, 2026**

Some of the key annual fees, which will increase by CI\$100 (US\$122), are set out in the table below.

Entity type	Annual fee from 1 January 2027
Exempted company (with authorised share capital not exceeding CI\$42,000)	CI\$1,025 (US\$1,250)
Registered foreign company	CI\$1,750 (US\$2,134)
Exempted limited partnership (regulated)	CI\$1,400 (US\$1,707)
Exempted limited partnership (unregulated)	CI\$2,200 (US\$2,683)
Limited liability company	CI\$1,200 (US\$1,463)

The General Registry issued a related [Notice](#) on 9 September 2026 set out all of the 2027 fees and confirms that fees will not increase for registered foreign limited partnerships.

3. CIMA List of Approved Stock Exchanges

An updated CIMA [List of Approved Stock Exchanges](#) dated 20 August 2026 has been published. The list sets out the stock exchanges approved by CIMA for purposes of the 'Regulatory Acts' pursuant to CIMA's [Regulatory Policy – Approved Stock Exchanges](#).

The following exchanges have been added:

- Bahamas International Securities Exchange
- Baku Stock Exchange
- Pakistan Stock Exchange Ltd.

4. AML returns required for restricted trust companies and private trust companies

CIMA issued a [Notice](#) on 7 September 2026 providing that the requirement to complete and submit an AML Return is being extended to Restricted Trust Companies (**RTCs**) and Private Trust Companies (**PTCs**).

RTCs and PTCs subject to this requirement will be issued with an initial AML Return on **1 November 2026** and will be required to provide information as at 31 December 2025. Initial AML Returns must be completed and submitted by **31 December 2026**.

The AML Return will be made available through via CIMA's Strix software and distributed to the relevant contacts associated with each RTC and PTC.

Following the initial reporting exercise, RTCs and PTCs will follow the existing AML Return submission cycle for the TCSP sector, with subsequent AML Returns issued on 1 June of each year.

5. Mourt Guides and Updates

Mourt has uploaded the following Cayman Updates and Guides to our website over the last quarter:

- [New AML and sanctions Rules issued in the Cayman Islands](#)
- [Enforcing security over shares in a Cayman Islands exempted company](#)
- [Australian investment funds series: Cayman Islands as a funds jurisdiction](#)
- [Directors Duties, Shareholder Rights and Corporate Governance: Lessons from recent Cayman and UK decisions](#)
- [A comparison of companies in the BVI, Cayman Islands and Singapore](#)

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- [A comparison of Limited Partnerships in the BVI, Cayman Islands and Singapore](#)
- [Cayman Islands exempted companies](#)
- [Cayman Islands fund finance intelligence - 2026 half year update](#)
- [Cayman Islands Shipping Registry tops global rankings](#)
- [A quick guide to Limitation Periods in the Cayman Islands](#)

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