2025

Cayman Islands compliance calendar

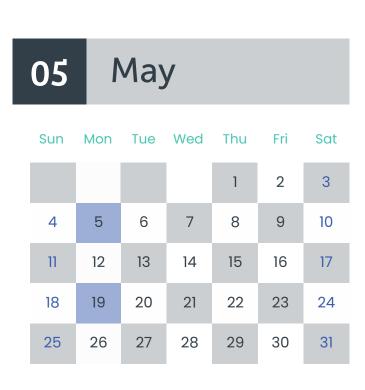


01 January								
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03	1	March								
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04	F	April							
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06	-	June							
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07	-	July							
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08	F	August								
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31										

09	S	Sep	ter	nb	er	
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10		October								
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	11	November								
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•	12		December							
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	21	22	23	24	25	26	27			
	28	29	30	31						

Public holidays



Key compliance dates

Key compliance dates

15 January 2025

CIMA fee payments due for all entities registered with CIMA.

Annual declaration and pre-payment for directors registered with CIMA.

Annual declaration for entities registered as a Registered Person.

31 January 2025

Economic Substance Notification due for all entity types.

Annual Return and payment of annual Government registration fees for all entity types.

30 April 2025

Registration for entities defined as Financial Institutions under CRS and FATCA legislation formed in 2024.

30 June 2025

File audited financial statements for mutual funds and private funds with a financial year end of 31 December 2024.

File FAR Form for mutual funds and private funds with a financial year end of 31 December 2024.

31 July 2025

CRS and FATCA reporting due for all Financial Institutions.

1 September 2025

Date by which strike off application must be submitted for an entity to be dissolved on 31 December 2025.

15 September 2025

CRS Compliance Form for the year ending 31 December 2024.

31 October 2025

Date by which strike off application must be submitted for an entity to avoid 2026 fees.

1 December 2025

Date by which an entity must be put into voluntary liquidation to avoid 2026 fees.

31 December 2025

File Economic Substance Reports (ESR) for Relevant Entities conducting Relevant Activities with a financial year end of 31 December 2024.

