

2025

Cayman Islands compliance calendar

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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.	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.
31 January 2025 Economic Substance Notification due for all entity types. Annual Return and payment of annual Government registration fees for all entity types.			