Department for International Tax Cooperation

CAYMAN ISLANDS

Cayman Islands Automatic Exchange of Information (AEOI) Portal

User Guide v1.1

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Introduction

1 Purpose

The purpose of this document is to provide a simple 'how-to' overview of the most commonly used functionality in the Cayman Islands AEOI Portal ("AEOI Portal") with respect to financial institutions meeting their reporting requirements.

This document is not intended to provide business or policy/regulatory guidance to financial institutions; it includes only instructional 'how-to' guidance on the use of the AEOI Portal.

2 Scope

The scope of this document is based on US FATCA only (with the exception of the Notification Form which covers notification of both US and UK FATCA reporting obligations), though most of the portal functionality is expected to remain the same for UK FATCA.

The 'how-to' guidance in this document is not intended to cover the full range of screens and functionality within the AEOI Portal, but provides a high-level overview of the most commonly used functions that financial institutions should expect to use as part of their normal Notification and Report submission procedures.

Web Browser Compatibility

The Cayman Islands AEOI Portal requires the use of TLS1.2.

If difficulty is experienced opening the AEOI Portal this may be overcome by updating the security options of the web browser to allow the use of TLS1.2. The example below shows how to do this using Internet Explorer.
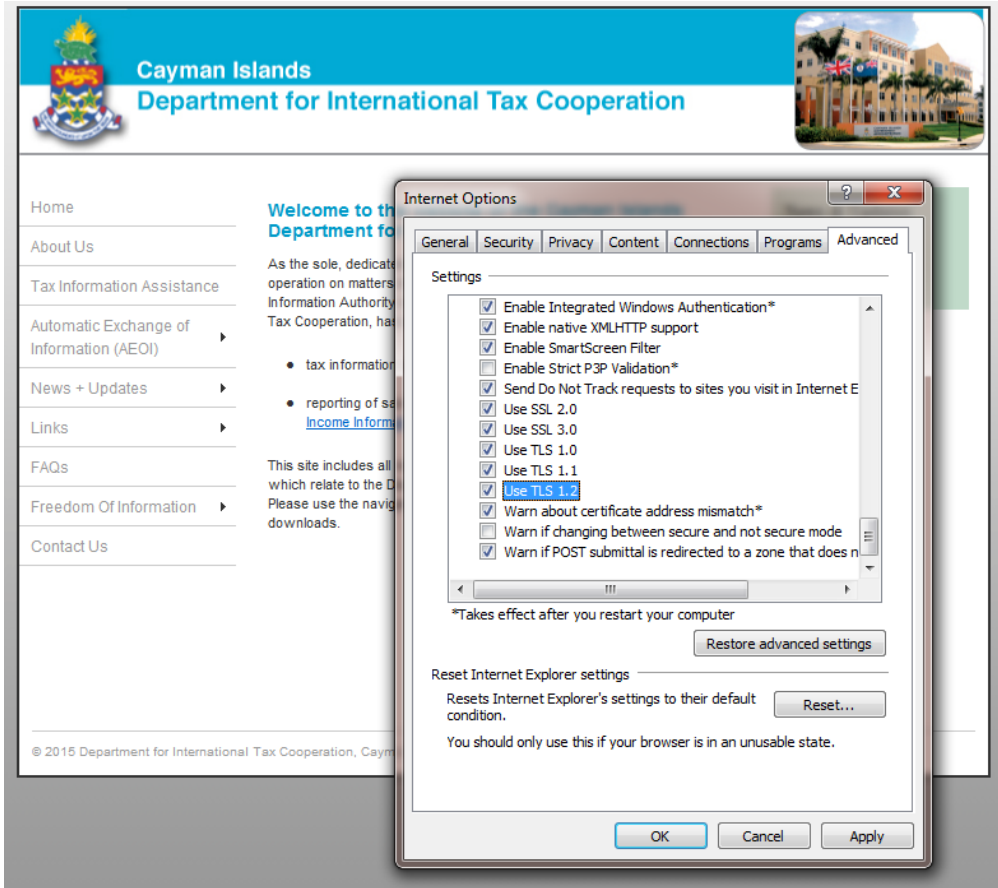
Open the Internet Options (Advanced tab) in the web browser then check the "Use TLS1.0", "Use TLS1.1" and "Use TLS1.2" boxes under the "Security" heading.

Should problems still be experienced then it is recommended to use a newer version of the web browser. The list below shows a current list of compatible browser versions that may be used without the need to update security settings.

Chrome 40 / OS X
Safari 8 / iOS 8.1.2
Safari 8 / OS X 10.10
Firefox 31.3.0 ESR / Win 7
Firefox 35 / OS X
IE 11 / Win 7
IE 11 / Win 8.1
Safari 6 / iOS 6.0.1
Safari 7 / iOS 7.1
Safari 7 / OS X 10.9

- **Important note:** According to the evolution of standards and in response to newly discovered security vulnerabilities the DITC may change which TLS protocol versions and encryption ciphers are utilised without any prior notice.

1 Notification Form

In order to notify the Cayman Islands Tax Information Authority, Department for International Tax Cooperation of reporting obligations under US and/or UK FATCA, financial institutions must complete the Cayman Islands AEOI Notification Form.

1.1 Accessing the Cayman Islands AEOI Notification Form

1. Select the link from the Department for International Tax Cooperation ("DITC") website, as shown below.

You will be presented with a security image similar to the one shown in the image on the next page.

2. Enter the characters shown in the image and select **Next**.

1.2 Completing the Cayman Islands AEOI Notification Form

You will be presented with the **Cayman Islands AEOI Notification** page (shown in the next two images)

Financial Institution Information

Financial Institution Name (as provided when registering with the IRS)	[ ] *

For which jurisdictions will you be reporting to the Tax Information Authority? (Check all that apply) *

United Kingdom (UK)	☐
United States (US)	☐

Financial Institution GIIN (issued by IRS)	[ ] ❓

Categorisation of Financial Institution (check all that apply) *

Custodial Institution	☐
Depository Institution	☐
Investment Entity	☐
Specified Insurance Company	☐

Institution Email Address	[ ]

Principal Point of Contact Information

First Name	[ ] *				
Surname	[ ] *				
Email Address	[ ] *				
Telephone number	[ ] *	[ ] *		[ ] *	
	International	area code		number	

Office Address of the Principal Point of Contact

Number, Street, and Room/Suite no	[ ] *
City or Town	[ ] *
State/Province/Region	[ ] *
Post Code	[ ]
Country	CAYMAN ISLANDS ▼ *

Please attach a PDF document showing that you are authorised by the Financial Institution to be the Principal Point of Contact.

[Browse] *

Your notification will be submitted for approval by the Cayman Islands Tax Information Authority. You will receive confirmation by email once your notification has been processed.
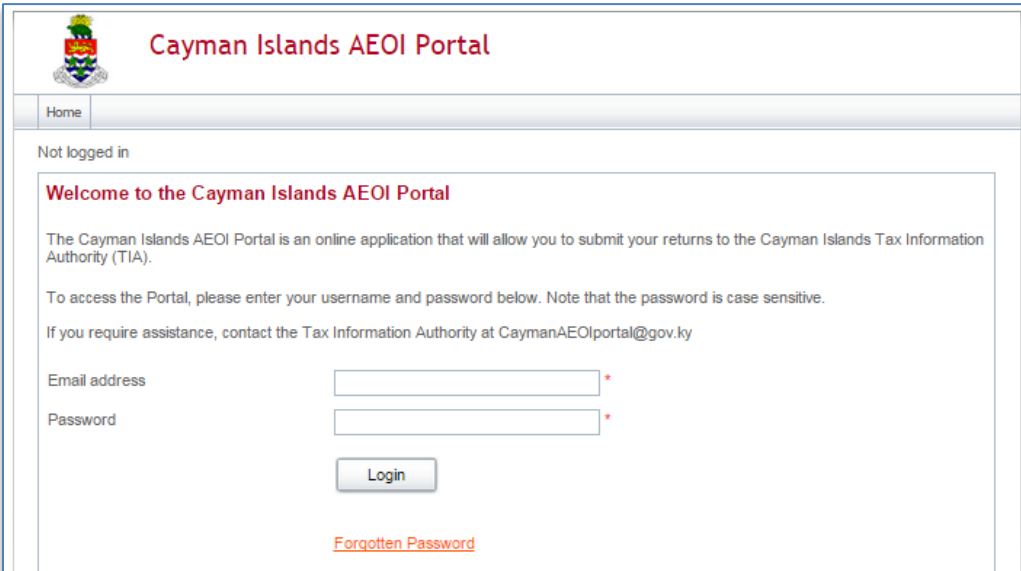
[Submit]

1. Complete the form's input fields as applicable for your financial institution (all mandatory fields are marked with an asterisk)

2. Attach a PDF document showing that you are authorised by the Financial Institution to be the Principal Point of Contact, using the **Browse** button.

   - **Important note:** The letter from the financial institution to the Tax Information Authority should be on letterhead (if possible), identifying and giving authorisation to the third-party provider or individual to be assigned as Principal Point of Contact on behalf of that financial institution, and signed by an appropriate person in the financial institution. Authorisation granted by board resolution will only require one signature. Information in the letter should include at a minimum: Financial institution name, GIIN (if applicable), full name and business contact details of person providing the authorisation, along with the full name and office address of the third-party provider or individual authorised to be the Principal Point of Contact.

3. When the PDF document has completed upload, select the **Submit** button.

2 Logging in and updating your user details

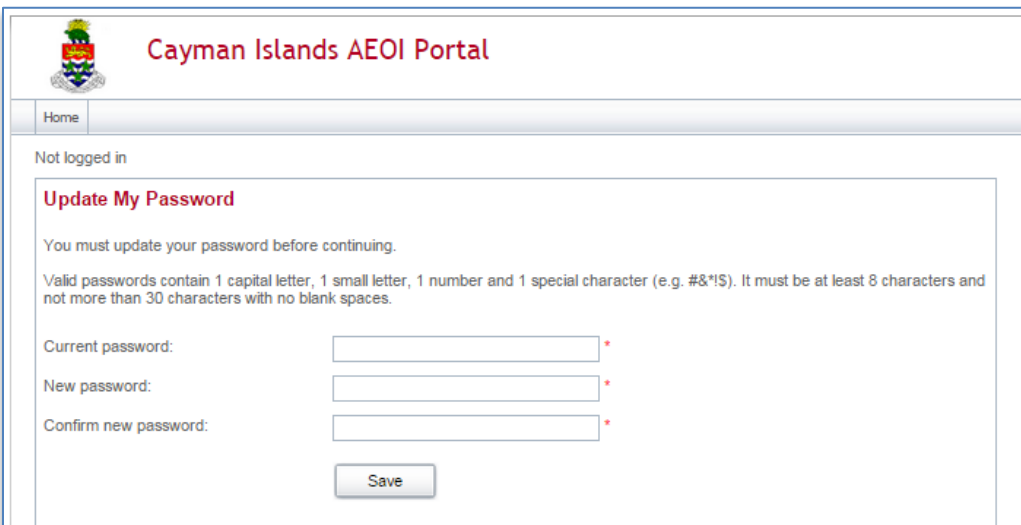### 2.1 Logging in to the Cayman Islands AEOI Portal

After your notification form has been processed, if there are no issues that require correction, your financial institution and Principal Point of Contact user account will be created in the Cayman Islands AEOI Portal. You will receive a system-generated email containing your username (the Principal Point of Contact Email Address entered on the Notification Form) and temporary password, as well as a link to the Portal. The login page may later be accessed directly from the DITC website using the Cayman AEOI Portal Login (Reporting) tab.

1. Accessing the link found in your system generated email will present you with the Cayman Islands AEOI Portal login page, as shown in the image below.

2. Enter your email address and password and select the **Login** button. Upon first login to the Portal, you will be asked to change your password as shown in the image below.

- **Important note:** Additional user(s) may be added by the Principal Point of Contact (see *section 5. Managing users in the Cayman Islands AEOI Portal*). The Principal Point of Contact will be responsible to the Financial Institution for administration and monitoring of such users (e.g. safeguard of passwords and access to the AEOI Portal).

2.2 Updating your user details

At any time you can update your user details (name, email address, and phone number) by navigating to **My Details** > **View/Edit My Details** or change your password by navigating to **My Details** > **Update My Password** using the menus at the top of the page.

- **Important note:** Changing your email address will change the email address you use to log in to the system as well as the email address to which system-generated emails are sent.
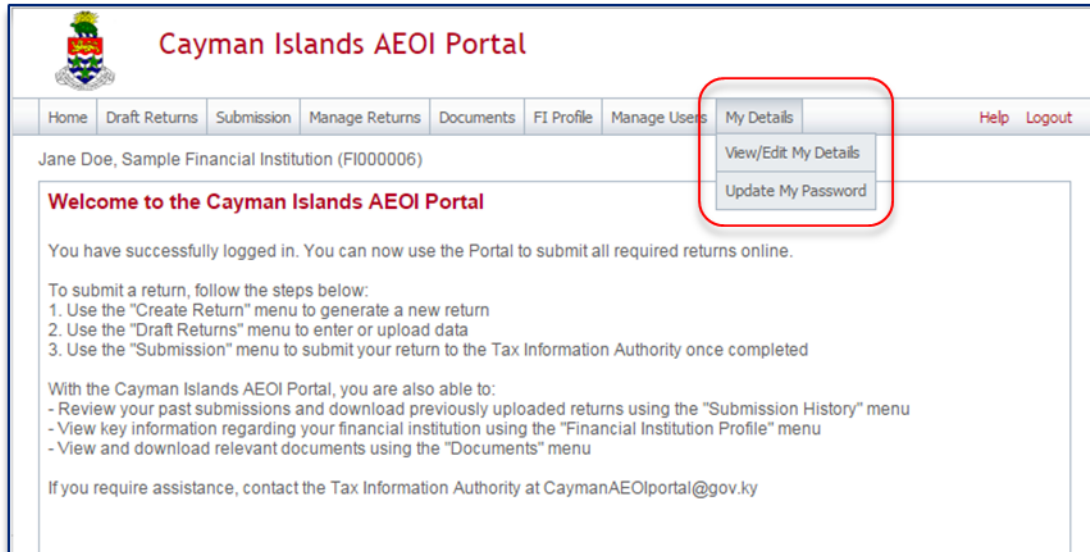
3   Creating and submitting returns in the Cayman Islands AEOI Portal

3.1 Creating a return to complete

In order to submit data to the Cayman Islands Tax Information Authority to meet your reporting obligations, you must first create a return.

4. Navigate to the **Create Return** screen using the menus at the top of the screen. Select **Manage Returns** > **Create Return**, as shown in the image below.
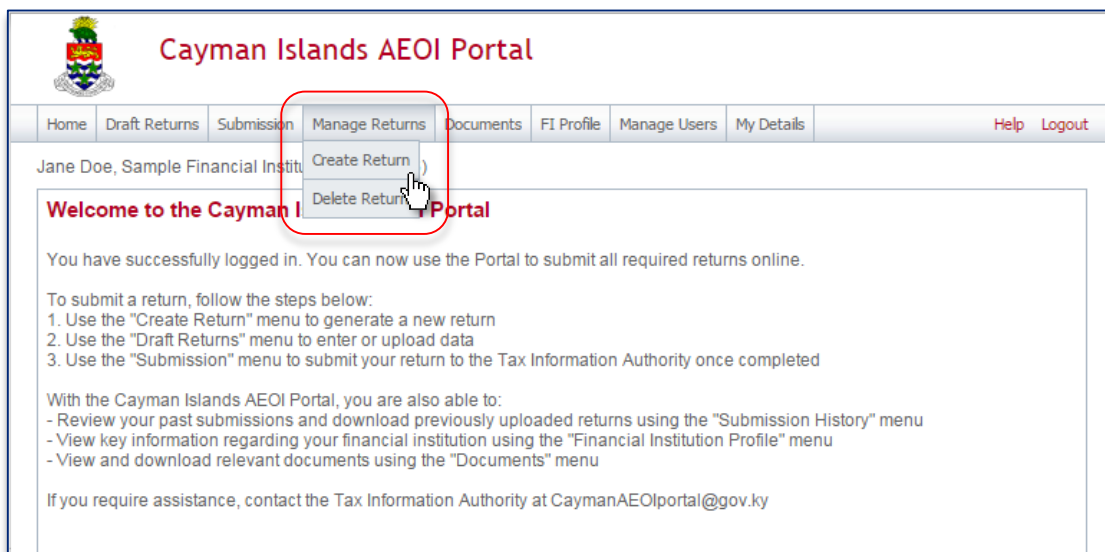
You will be presented with the **Create Return** page, as shown in the image on the next page.

Cayman Islands AEOI Portal

Jane Doe, Sample Financial Institution (FI000006)

Create Return

We need details about your return so you will be able to identify it in the future. Please enter the details requested below.

The period end date identifies the reporting period for the return. This should always be December 31st.

Return name   [_____] *

Return type   ○ US FATCA Manual Entry *
            ○ US FATCA XML Upload

Period end date   [_____] [...] *

[Create]

5. Enter a **Return name** that is meaningful to you.

6. Select the **Return type** that you want to complete.

- **Important note:** If you will be <u>providing data in an XML file</u>, you must choose the *US FATCA XML Upload* return type. If you will be <u>entering data manually in a web form</u>, you must choose the *US FATCA Manual Entry* return type.

7. Enter the **Period end date** for the return.

- **Important note:** The period end date is the last day of the reporting period (the calendar year). This date must **<u>always</u> be December 31st**.

8. Select the **Create** button to complete the creation of your return and make it available to enter or upload data.

3.2 Uploading and submitting an XML file

If you have chosen the US FATCA XML Upload return (see section *3.1 Creating a return to complete*), you will submit your FATCA data by uploading an XML file into the return.

1. Navigate to the **Draft Returns** screen using the menu at the top of the screen to view returns that you have created.

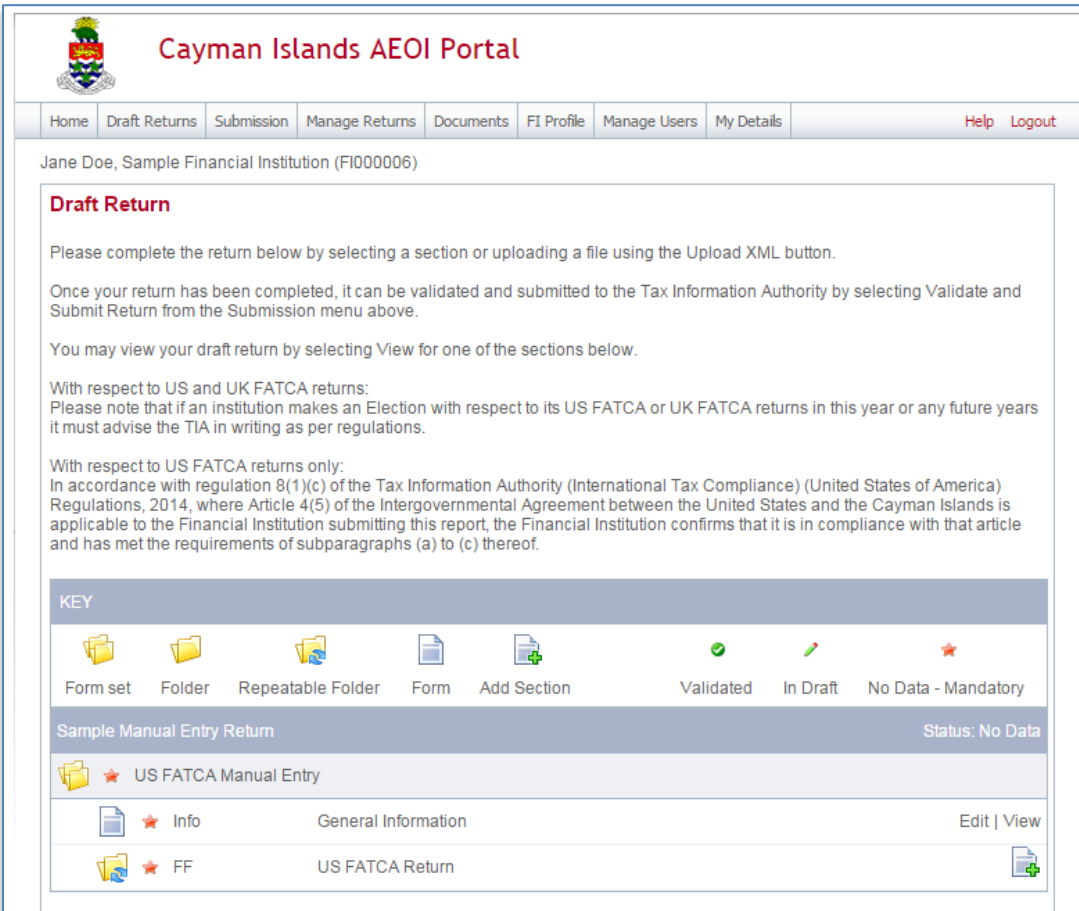

Cayman Islands AEOI Portal

Jane Doe, Sample Financial Institution (FI000006)

Draft Returns

Please select the name of the return you wish to complete.

Return name	Reference	Revision	Status	Period end date	Due date
Sample Manual Entry Return	FR00014	0.1	No Data	31/12/2014	31/05/2015

2. Select the name of the return you created from the **Return name** column of the Draft Returns table to open that return. You will be presented with the **Draft Return** screen for that return.

3. Select the **Upload data** link within the return table. You will be presented with the **Upload XML** page.

4. Select the **Browse** button and choose the file you want to upload. Only files in XML format will be accepted.

- **Important note:** The system will begin validation of your file immediately

  i. If you have uploaded a file that is not an XML file, you will see an error message on the Upload XML page informing you of that error.

  ii. Otherwise, your file will be accepted for processing (see the image below). You will receive a system-generated email when the processing is complete, indicating either that your submission was successful, or that the submission was unsuccessful due to validation errors and that the file must be amended and resubmitted. Reviewing and correcting validation issues is further explained in section *3.5*.

3.3 Completing a Manual Entry return

If you have chosen the US FATCA Manual Entry return (see section *3.1 Creating a return to complete*), you will submit your FATCA data by typing data into a web form.

1. Navigate to the **Draft Returns** screen using the menu at the top of the screen to view returns that you have created.

2. Select the name of the return you created from the **Return name** column of the Draft Returns table to open that return. You will be presented with the **Draft Return** screen for that return.

3. Select or add a form to enter data in:

- Select the **Edit** link beside a form to enter or edit data in the form.

- Select the **Add Section** icon beside a repeatable folder (see the **KEY** in the image above for an explanation of the icons) to add an instance of that form to your return for completion.

4. After selecting the **Edit** Link beside a form or the **Add Section** icon next to a repeatable folder, you will be presented with the editable form for data entry. The image below is a sample General Information form.

5. Enter your data in the fields presented and select **Save as Draft** to continue entering data later or **Validate & Save** to mark the form ready for submission.

- **Important note:** All mandatory fields (marked with a red asterisk) must be completed for the form to successfully Validate & Save.

6. Repeat steps 3-5 for all forms that you would like to submit as part of your US FATCA Manual Entry return.

3.4 Submitting a Manual Entry return

In order to submit your Manual Entry return, all mandatory forms within the return must be in **Validated** status, indicated by a green check mark icon (see the **KEY** on the **Draft Return** page for an explanation of icons). The image below shows a sample nil return (no Account Information or Pooled Reporting Type forms to submit) which has all mandatory forms Validated.

1. To submit a Manual Entry return, navigate to Submission > Validate and Submit Return using the menus at the top of the screen.
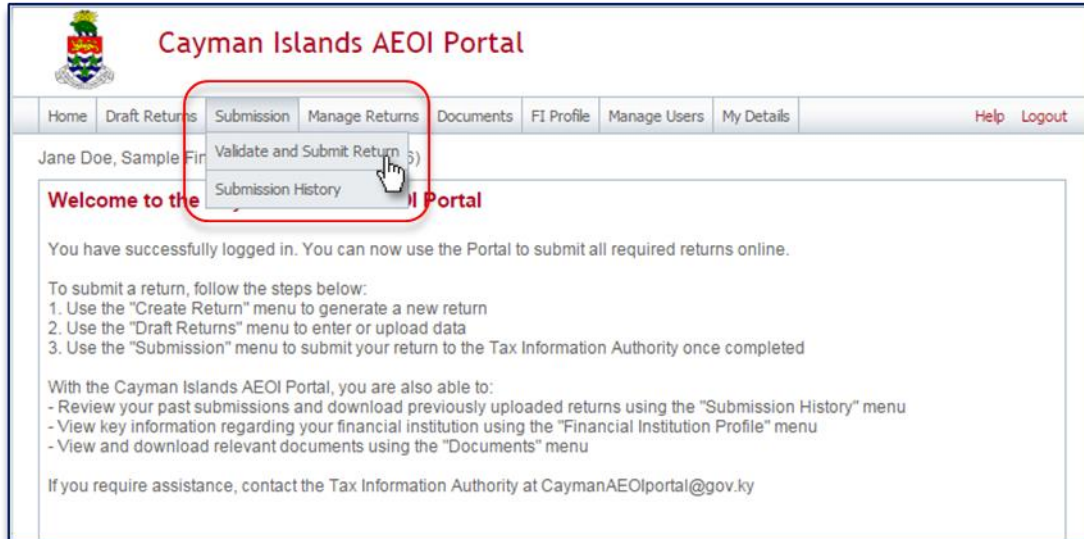
2. You will be presented with the **Validate & Submit Return** page. Select the **Validate** link in the Action column for the return you would like to submit.

   - **Note**: Only Manual Entry Returns in **Ready to Submit** status (all forms are validated) will appear on this page.
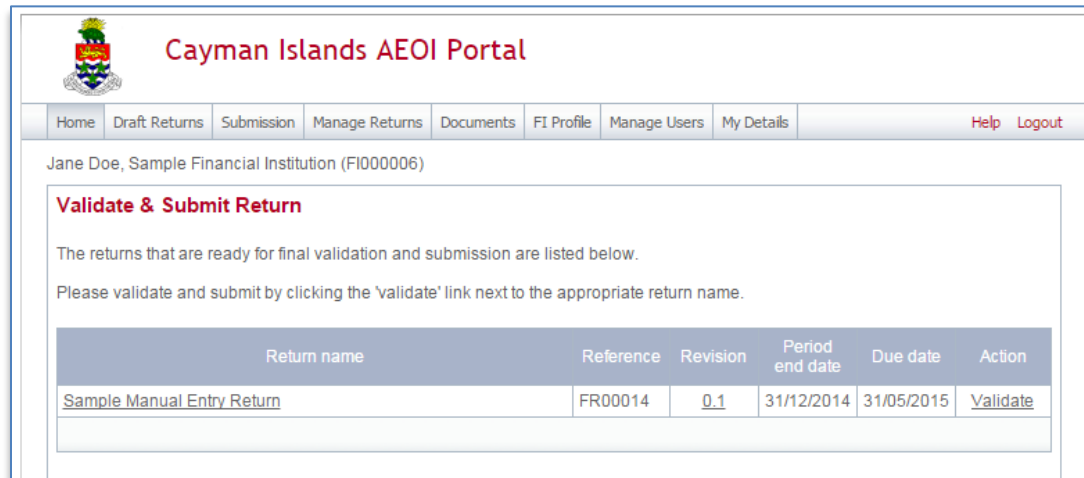
3. You will be presented with the **Submit Return** page. Select **Submit** to submit the return for final validation.

4. If there are validation issues with your return upon submission, you will be notified on the page. If your return is successfully submitted with no errors, you will receive a system-generated email notifying you of the successful submission.

3.5 Reviewing and correcting validation issues (Manual Entry and XML Upload returns)

If there are validation issues with your return, you can view the details in order to determine any corrections that need to be made.

1. Navigate to the **Draft Returns** page using the menu at the top of the screen. If there are errors on a return that you have attempted to submit, the **error icon** (red exclamation point) will be displayed beside the return's status, as shown in the image below.

2. Click on the **error icon** to display the validation errors. A sample is shown in the image on the next page.

3. To correct errors and resubmit your return, select the **Back** link at the bottom of the page to return to the **Draft Returns** page and then select the return in question from the **Return name** column of the table.

   a. For the **Manual Entry return**: Select the **Edit** link next to the form(s) that you need to correct, update the data, and select **Validate & Save**. Then follow the steps to submit the return, as per section *3.4 Submitting a Manual Entry return*.

   b. For the **XML Upload return**: Select the **Upload data** link and select a new XML file to upload. The system will begin validation of your new file immediately.

4   Viewing submitted returns in the Cayman Islands AEOI Portal

Once your returns have been successfully submitted, you can no longer edit or delete them. You can, however, review the returns in the Portal and view the data within them in a view-only web form. For XML Upload returns, you can also download the XML file that you submitted.

1. Navigate to **Submission** > **Submission History** using the menus at the top of the screen.

2. You will be presented with the **Submission History** page, which presents the returns that have been submitted for your financial institution. Select the name of the return you wish to view from the **Return name** column of the Submission History table.

3. You will be presented with the View Return page for the selected return. Select each form in the return to view the data within it, or select the **View Upload History** icon to download XML files for XML Upload returns only.

- **Important note:** For **XML Upload** returns with repeatable folders (more than one **Account Information** or **Pooled Reporting Type** form), data can only be viewed in the forms if there are 50 or fewer forms within the repeatable folder. Data can always be viewed in XML Upload returns by downloading the XML file from the **View Upload History** page.

5   Managing users in the Cayman Islands AEOI Portal

If you are the designated Principal Point of Contact for your financial institution, you can create, update, and deactivate other users for your financial institution.

- **Important note:** The Principal Point of Contact will be responsible to the Financial Institution for administration and monitoring of such users (e.g. safeguard of passwords and access to the AEOI Portal).

5.1 Creating users for your financial institution

1. Navigate to **Manage Users** > **Create User** using the menus at the top of the screen. This menu will only be available if you are the Principal Point of Contact user for your financial institution.

2. You will be presented with the **Create User** page. Enter the details of the new user and select the **Secondary User** role. Select **Create** to complete the user creation and assignment of the user role.

    - **Important note:** Secondary users are granted all of the same permissions as the Principal Point of Contact user <u>with the exception of the ability to</u> **create and manage other users** for your financial institution. That permission is granted only to the Principal Point of Contact.

3. Upon creation, the new Secondary User will receive a system-generated email which includes their user name and temporary password. They will be asked to select a new password upon their first login to the Portal (see section *2 Logging in and updating your user details*).

5.2 Updating or deactivating users for your financial institution

As the Principal Point of Contact user for your financial institution, you can edit the details of other users for your institution, or deactivate them to remove their access to you financial institution's data in the system.

1. Navigate to **Manage Users** > **View/Edit User** using the menus at the top of the screen.

2. You will be presented with the **View Cayman Islands AEOI Portal Users** page, displaying the list of Secondary Users for your financial institution. Select the **View/edit** link for the user whose details or status you would like to update.

3. You will be presented with the **View Cayman Islands AEOI Portal User** page, displaying the details for the selected user. Select the **Edit** button to make changes.

4. You will be presented with the **Edit Cayman Islands AEOI Portal User** page, where you can edit the user's name, email address, or telephone number, remove their **Permission**, or set their **Status** to Deactivated.

    -   **Important note:** Changing a user's **Email address** will change the email address that the user uses to log in to the system, and the email address to which system-generated emails are sent for that user.

    -   **Important note:** Setting a user's **Status** to Deactivated, or removing their **Permission**, will prevent that user from being able to view or edit your financial institution's data in the system.