

# Department for International Tax Cooperation



CAYMAN ISLANDS

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# Cayman Islands Automatic Exchange of Information (AEOI) Portal V3.2 User Guide

(22 June 2017)

The AEOI Portal can be accessed here: <https://caymanaeoiportal.gov.ky>

This User Guide v3.0 replaces v2.01 and explains how Cayman Financial Institutions must use the AEOI Portal to perform their Notification (registration) and Reporting obligations in respect of US FATCA and the OECD Common Reporting Standard (CRS).

The AEOI Portal no longer permits registration for UK CDOT purposes. *Module VI UK CDOT Reporting* explains how FIs must fulfil their UK CDOT reporting obligation in 2017 using the CRS reporting function.

Please refer to the DITC website [AEOI News & Updates](#) page for confirmation of the accessibility date for the Cayman AEOI Portal. Updates to CRS reporting will be posted on this website page whenever possible.

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# Glossary

Term	Explanation
<b>AEOI</b>	Automatic Exchange of Information. All references to AEOI include US FATCA, UK CDOT and the CRS.
<b>AEOI Portal</b>	Cayman Islands Automatic Exchange of Information Portal
<b>AEOI Portal Team</b>	The DITC's personnel who administer the AEOI Portal, contactable by email via <a href="mailto:CaymanAEOIportal@gov.ky">CaymanAEOIportal@gov.ky</a>
<b>Authorisation Letter</b>	The FI's letter to the TIA confirming the appointment of the FI's PPOC, the FI's Authorising Person and the required information included in the <a href="#">template</a>
<b>Authorising Person</b>	The individual authorised by an FI to give any change notice to the TIA in respect of that FI's PPOC
<b>CRS</b>	The OECD's Common Reporting Standard as implemented in the Cayman Islands by the CRS Regulations
<b>CRS Regulations</b>	The Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, 2015 as amended
<b>DITC</b>	Department for International Tax Cooperation
<b>FI</b>	Cayman Financial Institution
<b>GIIN</b>	Global Intermediary Identification Number assigned by the IRS
<b>ICMM</b>	IRS International Compliance Management Model
<b>IRS</b>	Inland Revenue Service
<b>IRS notification</b>	A notification from the IRS regarding US FATCA of the type described on its webpage FATCA International Compliance Management Model (ICMM):  <a href="https://www.irs.gov/businesses/corporations/irs-fatca-report-notifications">https://www.irs.gov/businesses/corporations/irs-fatca-report-notifications</a>
<b>ITC Regulations</b>	Each of the following regulations made under the Tax Information Authority Law (2016 Revision): <ul style="list-style-type: none"> <li>• The Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014 as amended</li> <li>• The Tax Information Authority (International Tax Compliance) (United Kingdom) Regulations, 2014 as amended</li> <li>• CRS Regulations</li> </ul>
<b>Module</b>	A Module of this User Guide
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>PPOC</b>	Principal Point of Contact
<b>TIA</b>	Tax Information Authority, being the Competent Authority under the Tax Information Authority Law (2016 Revision) and the ITC

Term	Explanation
	Regulations
<b>TIN</b>	Taxpayer Identification Number
<b>Section</b>	A Section of this User Guide, except where the context does not permit
<b>Sponsored Entity</b>	A Sponsored Entity for the purposes of US FATCA
<b>Sponsoring Entity</b>	A Sponsoring Entity for the purposes of US FATCA
<b>TDT</b>	Trustee Documented Trust for the purposes of US FATCA and/or the CRS
<b>TDT Trustee</b>	The trustee of a TDT
<b>User</b>	AEOI Portal User
<b>User Guide</b>	This AEOI Portal User Guide
<b>UK CDOT</b>	UK's Intergovernmental Agreements with its Crown Dependencies and Overseas Territories as implemented in the Cayman Islands by the relevant ITC Regulations
<b>US FATCA</b>	US Foreign Account Tax Compliance Act as implemented in the Cayman Islands by the relevant ITC Regulations

# Module I. Introduction

## Section 1. Purpose

The purpose of this User Guide is to provide a simple 'how-to' guide of the most commonly used functionalities in the AEOI Portal with respect to FI's meeting their Notification (registration) and Reporting requirements.

This User Guide is not intended to provide business or policy/regulatory guidance to FI's; it includes only instructional 'how-to' guidance on the use of the AEOI Portal.

## Section 2. Scope

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

## Section 3. Support

Please refer to the Legislation and Resources page under the Automatic Exchange of Information (AEOI) tab on the DITC website for further guidance.

- US FATCA
  - Cayman Islands FATCA Guidance Notes  
[http://tia.gov.ky/pdf/FATCA\\_Guidance\\_Notes.pdf](http://tia.gov.ky/pdf/FATCA_Guidance_Notes.pdf)
  - FATCA and UK CDOT Legislation and Resources  
[http://www.tia.gov.ky/pdf/FATCA\\_Legislation.pdf](http://www.tia.gov.ky/pdf/FATCA_Legislation.pdf)
- CRS
  - Cayman Islands CRS Guidance Notes  
[http://www.tia.gov.ky/pdf/Consolidated\\_CRS\\_Guidance\\_Notes\\_appendices\\_and\\_CRS\\_Regulations\\_2015\\_and\\_2016.pdf](http://www.tia.gov.ky/pdf/Consolidated_CRS_Guidance_Notes_appendices_and_CRS_Regulations_2015_and_2016.pdf)
  - CRS Legislation and Resources  
[http://www.tia.gov.ky/pdf/CRS\\_Legislation.pdf](http://www.tia.gov.ky/pdf/CRS_Legislation.pdf)

To report a User issue, email the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky)

A User must provide their name, the FI name, FI number, associated Return name and brief details of the issue being experienced.

Generally, the Cayman AEOI Portal Team can only correspond with an FI's PPOC or a Secondary User. That is, the person sending the correspondence must have authorisation to access the FI information or the AEOI Portal Team will be unable to assist.

The Cayman AEOI Portal Team will only correspond with an FI's Authorising Person in order to make any change to the PPOC. See *Module III Section 3* Changing the PPOC.

Response times are expected to be within five to ten business days. Response times will be longer at peak access times.

#### **Section 4. Accuracy of information**

Each FI will give information to the TIA in the course of complying with its obligations under the ITC Regulations. In order for the TIA to perform its functions it is important that all information given to the TIA is accurate, i.e. complete, correct and reliable. The ITC Regulations establish certain offences regarding inaccurate information.

## Module II. Notification (Registration)

Every FI has an obligation to give the TIA an information notice online via the AEOI Portal in respect of both US FATCA and the CRS. The method depends on whether or not the FI already has an account on the AEOI Portal.

Section of this User Guide	FI's status on AEOI Portal as of 16 May 2017*	Notification Obligation
Module II Section 1 Notifying the TIA	<ul style="list-style-type: none"> <li>FI is not already registered for either US FATCA or UK CDOT</li> </ul>	<ul style="list-style-type: none"> <li>US FATCA classification</li> <li>CRS classification <i>- but not applicable to a FI registered as a Sponsoring Entity for US FATCA purposes</i></li> </ul>
Module II Section 2 Variation in Reporting Obligations (Notification) <i>- i.e. procedure to update an existing US FATCA / UK CDOT registration for CRS</i>	<ul style="list-style-type: none"> <li>FI is registered for US FATCA only, or both FATCA and UK CDOT</li> </ul>	<ul style="list-style-type: none"> <li>CRS classification <i>(i.e. –Variation page shows FI's existing classification as a Reporting Financial Institution for US FATCA purposes)</i></li> </ul>
	<ul style="list-style-type: none"> <li>FI is registered for UK CDOT only</li> </ul>	<ul style="list-style-type: none"> <li>US FATCA classification</li> <li>CRS classification</li> </ul>

\*The date of this User Guide v3.0.



## Section 1. Notifying the TIA

**Use this Section to create a new Notification (Registration) for US FATCA and/or the CRS.**

**DO NOT** use this section to update an existing Notification (Registration) made pursuant to US FATCA and/or UK CDOT in order to comply with the CRS.

**GO TO** Module II Section 2 Variation in Reporting Obligations (Notification) - i.e. procedure to update an existing US FATCA / UK CDOT registration for CRS.

### Section 1.1 US FATCA

To notify the TIA of a reporting obligation under US FATCA, an FI or a Sponsoring Entity, authorised to act on behalf of their Sponsored Entities, is required to complete a Notification Form using the AEOI Portal.

#### Sponsoring Entities and Trustees of Trustee Documented Trusts (TDT Trustees)

Unlike the CRS, US FATCA provides for Sponsoring Entities and Sponsored Entities. The implications of this are set out below.

US FATCA also requires the trustee of a Trustee Documented Trust (TDT Trustee) to comply with Notification (registration) and Reporting obligations as a Sponsoring Entity by treating its Trustee Documented Trusts (TDTs) as Sponsored Entities. In contrast, the CRS Regulations impose Notification (registration) and Reporting obligations directly on a TDT, although the TDT Trustee performs the same in the name of the TDT.

#### Sponsored Entities and Trustee Documented Trusts (TDTs)

- A Sponsoring Entity must satisfy the applicable conditions of Section VI. B or C of Annex II to the USA-Cayman Model 1B Intergovernmental Agreement.
- The TDT Trustee must satisfy the conditions of Section VI. A of Annex II to the USA-Cayman Model 1B Intergovernmental Agreement.
- A Sponsoring Entity or a TDT Trustee must be registered as a 'Sponsoring Entity' with the IRS on the IRS FATCA registration website in order to obtain a GIIN with 'SP' as the category code:  
<https://www.irs.gov/businesses/corporations/fatca-online-registration-system-and-ffi-list-giin-composition-information>
- A Sponsoring Entity / TDT Trustee is required to complete only one Notification Form on the AEOI Portal – using its GIIN with 'SP' as the category code - in order to submit US FATCA Returns on behalf of Sponsored Entities and/or TDTs, as applicable.
- An FI which has used its GIIN with 'SP' as the category code when registering on the AEOI Portal for US FATCA purposes will not be able to complete the CRS Section B or Section C of the Notification Form or the Variation in Reporting Obligations (Notification) Form, as the case may be.

### **Sponsored Entities and Trustee Documented Trusts (TDTs)**

- An FI that is a Sponsored Entity or TDT for US FATCA purposes is not required to complete the Cayman Islands Notification procedure in respect of US FATCA but must do so in respect of the CRS.
- A Sponsoring Entity must obtain a GIIN in respect of any Sponsored Entity with a US Reportable Account and include that GIIN when reporting in respect of the Sponsored Entity as specified by the IRS FATCA XML Schema v2.0 User Guide.
  - Exceptions:
    - A Sponsoring Entity is not required to obtain a GIIN in respect of a Sponsored FFI that is a sponsored, closely held investment entity
    - A TDT Trustee is not required to obtain a GIIN in respect of its TDT even if the TDT has US Reportable Accounts.

Consequently, a Sponsoring Entity / TDT Trustee must use its own 'SP' GIIN as the GIIN of the Sponsored FFI or TDT, as the case may be, when creating a US FATCA Return for that Sponsored FFI or TDT. Details are provided in the Sections on FATCA XML Returns and FATCA Manual Entry Returns below.

### **Section 1.2 CRS**

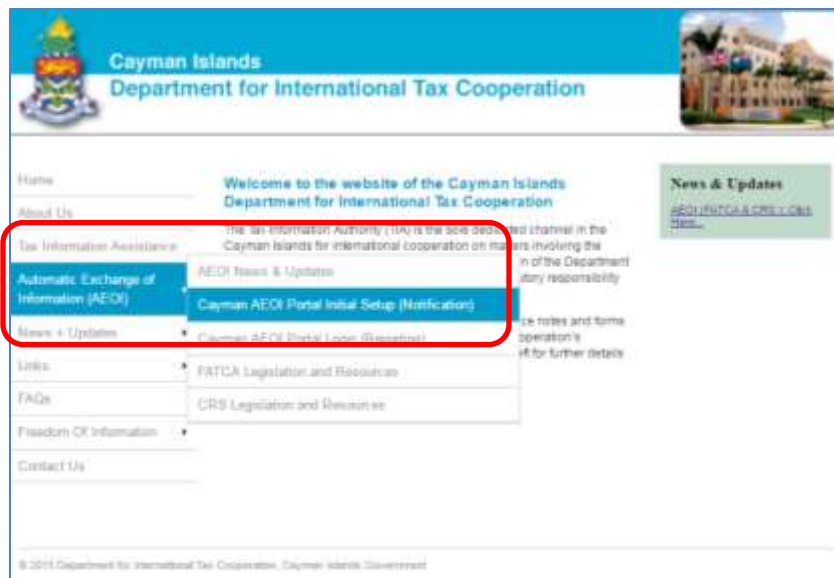
An FI must notify the TIA of the FI's classification under the CRS as a Cayman Reporting Financial Institution or as a Non-Reporting Financial Institution, as the case may be. As mentioned above, this CRS Notification obligation does not apply to an entity registered on the AEOI Portal as a Sponsoring Entity for US FATCA purposes.

If the FI is already registered on the AEOI Portal for US FATCA or UK CDOT purposes, it must update its existing Notification on the AEOI Portal to confirm the FI's classification for CRS purposes. Otherwise, the FI must register for the purpose of the CRS (and US FATCA, if applicable) by a new Notification Form.

**The CRS does not recognise the Sponsored Entity and Sponsoring Entity concepts.**

## Section 1.3 Accessing the Notification Form

1. Navigate to the DITC website <http://www.ditc.gov.ky>
2. Select **Automatic Exchange of Information (AEOI)**.
3. Select **Cayman AEOI Portal Initial Setup (Notification)**.



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



## Section 1.4 Completing the Notification Form

Complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the Notification Form to be successfully validated and saved.

### Financial Institution Name

- Enter the FI name.
- For the purposes of US FATCA only, a Sponsoring Entity that is reporting on behalf of its Sponsored Entities must enter its Sponsoring Entity name.

### Section A

*[See the AEOI Portal screen on the next page of this User Guide.]*

Section A is mandatory.

- US FATCA Reporting FI?
- Select **Yes** or **No** as applicable.

### Financial Institution GIIN (issued by IRS)

- GIIN
  - Enter the GIIN as provided by the IRS. This is required whenever there is a US FATCA reporting obligation.
  - The GIIN must end with '136' (i.e. Cayman Islands country code) except in the case of a Sponsoring Entity (i.e. 'SP' category code)
  - A Sponsoring Entity must enter the 'SP' GIIN it obtained from the IRS.
  - Caution must be taken to ensure that the correct GIIN is entered. If an entity has registered with the IRS as a Sponsoring Entity and as a Cayman Islands Reporting FI, two GIINs will be associated with the entity name.
  - Accepted GIIN categories within the Notification (Registration) section of the AEOI Portal:
    - 'LE', 'SL', 'ME', 'BR', 'SP'
      - *A Sponsoring Entity (i.e. with 'SP' category code) will not be required (or able) to complete the CRS Notification in Section B or Section C.*

## Create a new Notification

### Complete Section A, and Section B OR Section C

Refer to the AEOI Portal User Guide for assistance.

[AEOI Portal User Guide](#)

#### Financial Institution Information (\* Required)

Financial Institution Name

\*

#### Section A\*

##### US FATCA Reporting FI?

Yes

No

GIIN



##### Categorisation (select all that apply) \*

Custodial Institution

Depository Institution

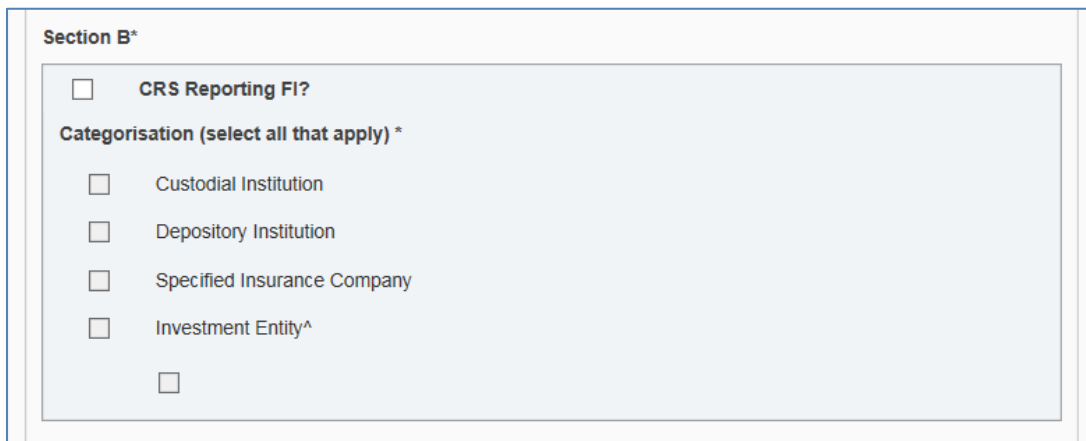
Specified Insurance Company

Investment Entity

## Section B – CRS Reporting FI

Section B is mandatory unless Section C applies and is completed.

- CRS Reporting FI?
  - Check the box if the FI is a CRS Reporting FI.
  
- Categorisation (select all that apply)
  - The available categorisations are:
    - Custodial Institution
    - Depository Institution
    - Specified Insurance Company
    - Investment Entity



**Section B\***

**CRS Reporting FI?**

**Categorisation (select all that apply) \***

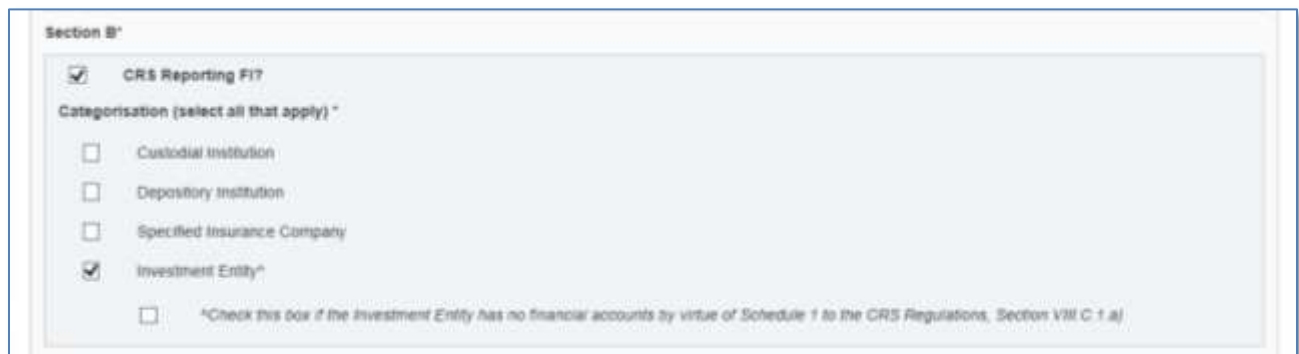
Custodial Institution

Depository Institution

Specified Insurance Company

Investment Entity^

- If the FI is an Investment Entity it may also check the last box to confirm that it has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a) so that it is not necessary to submit an annual nil return if, by virtue of that provision, the FI has no Reportable Accounts for CRS purposes..



**Section B\***

**CRS Reporting FI?**

**Categorisation (select all that apply) \***

Custodial Institution

Depository Institution

Specified Insurance Company

Investment Entity^

^Check this box if the Investment Entity has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a)

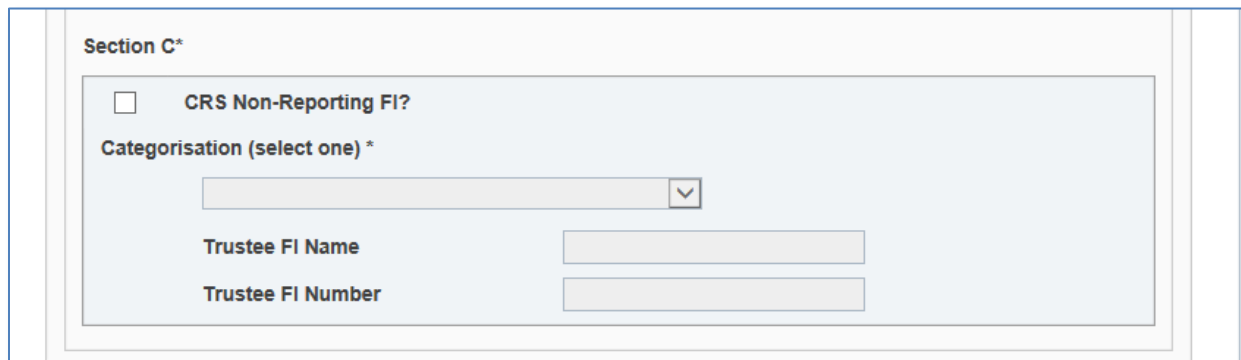
## Section C – CRS Non-Reporting FI

Section C is mandatory unless Section B applies and is completed.

- CRS Non-Reporting FI?
  - Check the box if the FI is a CRS Non-Reporting FI.
  
- Categorisation (select one)
  - The available categorisations are:
    - International Organisation
    - Broad Participation Retirement Fund
    - Narrow Participation Retirement Fund
    - Pension Fund of an International Organisation
    - Qualified Credit Card Issuer
    - Exempt Collective Investment Vehicle
    - Trustee Documented Trust

Exempted bodies (defined by the CRS Regulations) do not have the Notification obligation.

- If the FI is a Trustee Documented Trust (TDT), also confirm:
  - TDT Trustee's name
  - TDT Trustee's FI number



The screenshot shows a form titled "Section C\*" with the following fields:

- CRS Non-Reporting FI?
- Categorisation (select one) \*
  - Text input field with a dropdown arrow
- Trustee FI Name
  - Text input field
- Trustee FI Number
  - Text input field

### Authorising Person Information (must be a different individual than the PPoC)

- The Authorising Person is the individual the FI has authorised to give any change notice regarding the PPoC. That procedure is described in *Module III Section 3 Changing the PPoC*.
- The email address entered for the Authorising Person must be specific to that individual. A general email address that is accessible to another person(s), or is shared by other Users, **MUST NOT** be used for security reasons.  
(e.g. The FI's Authorising Person must never enter a contact email address in the AEOI Portal that is shared with another individual who is the PPoC of that FI.)
- The Authorising Person will not have access to the AEOI Portal for his/her FI purely by virtue of being designated the Authorising Person but TIA may contact the Authorising Person if the TIA has any questions regarding the authority or performance of the PPoC.

#### Contact Information

##### Authorising Person Information (must be a different individual than the PPoC)

First name  \*

Surname  \*

Position  \*

Business entity name  \*

Email address  \*

Telephone number  \*  \*  \*


international      area code      number

##### Office Address of the Authorising Person

Number, Street, and Room/Suite no  \*

City or Town  \*

State/Province/Region  \*

Country  \* 

Post Code



## Principal Point of Contact (PPoC) Information

- The email address entered for the PPoC must be specific to that user.
- A general email address that is accessible to another person(s), or is shared by other Portal Users, **MUST NOT** be used for security reasons. (E.g. A PPoC must never enter a contact email address in the AEOI Portal that is shared with a Secondary User.)
- If a PPoC has multiple FIs and wishes to gain access from a single login point then the same email address must be entered into the PPoC Contact Information section on each FI Notification.

### Principal Point of Contact (PPoC) Information

First name  \*

Surname  \*

Position  \*

Business entity name  \*

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  \*

Country  \* 

Post Code

**Authorisation Letter** - PDF document to be attached (only one document may be uploaded).

- The Authorisation Letter (and any supporting documentation) must be in **one** PDF document.
  - The Authorisation Letter must contain the information specified within the template provided: [http://www.tia.gov.ky/pdf/PPoC\\_Letter\\_of\\_Authorisation\\_Template.docx](http://www.tia.gov.ky/pdf/PPoC_Letter_of_Authorisation_Template.docx)
  - The Authorisation Letter must be from the Financial Institution (“FI”) and in a customary business format such as a letterhead and must include the following information:
    - The date of the request
    - The FI name
    - FI number if available
    - The contact details of the elected Principal Point of Contact (i.e. required to identify the natural person authorised to be the PPoC):
      - Full name
      - Position
      - Email address
      - Telephone number
      - Business entity name
      - Physical address

The PPoC may be either a named employee/fiduciary of the FI or an employee/fiduciary of a third-party service provider

  - The contact details of the Authorising Person (the natural person authorised to give any change notice regarding the PPoC):
    - Full name
    - Position
    - Email address
    - Telephone number
    - Business entity name
    - Physical address

The Authorising Person may be either a named employee/fiduciary of the FI or an employee/fiduciary of a third-party service provider.
  - The Authorisation Letter must be signed by a director of the FI or of its trustee or general partner as applicable, and the signatory’s position and name must be stated.
  - The TIA may, depending on the circumstances, require an FI to produce additional documents (e.g. the register of directors and a board of directors resolution or a court order appointing official liquidators and a liquidators resolution) as evidence in support of the appointment of the Authorising Person and the PPoC but it is not mandatory to attach such supporting documents to the Authorisation Letter when it is first uploaded to the AEIO Portal.
- Multiple FIs may use the same Authorisation Letter which lists all such FIs if they each have the same PPoC, Authorising Person and signatory of the Authorisation Letter. In this case, the PPoC must upload the same Authorisation Letter for each separate FI Notification on the AEIO Portal.

1. To download the template Authorisation Letter, select the hyperlink provided, also available here: [http://www.tia.gov.ky/pdf/PPoC\\_Letter\\_of\\_Authorisation\\_Template.docx](http://www.tia.gov.ky/pdf/PPoC_Letter_of_Authorisation_Template.docx)
2. To upload the signed authorisation letter, select **Browse**.
3. Select **Submit** when the PDF document has completed upload.

### Authorisation Letter ?

The authorisation letter must contain the information specified within the template below.

[Authorisation Letter Template](#)

Upload the authorisation letter, signed by a Director of the FI / General Partner / Trustee, which specifies the Authorising Person and PPoC responsible for US FATCA and/or CRS compliance as applicable.

\*

By submitting this notification to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):

(a) confirms:

- i. that all information in this notification is correct and fulfils the CFI's notification obligations under the relevant Regulations; and
- ii. that the information regarding the Principal Point of Contact and the Authorising Person in this notification is identical to the said information in the Authorisation Letter; and

(b) acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI's notification obligations.

\*

**Note:** During busy periods on the AEOI Portal, processing Notification Forms may be delayed and system-generated confirmation emails may not be immediately received.

**DO NOT** resubmit the Notification Form if confirmation email is not received. After two (2) business days you may contact the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) to request further assistance.

## Section 2. Variation in Reporting Obligations (Notification) - i.e. procedure to update an existing US FATCA / UK CDOT registration for CRS

**Use this Section to update an existing Notification (Registration) made pursuant to US FATCA and/or UK CDOT in order to comply with the CRS to create a new Notification (Registration).**

**DO NOT** use this Section to create a new Notification (Registration) for CRS purposes.

**GO TO** Module II Section 1 Notifying the TIA.

When Users have already completed the Notification process in the AEOI Portal and have received log-in credentials, they must Notify the TIA of any changes in reporting obligations using the **Variation in Reporting Obligations (Notification)** form.

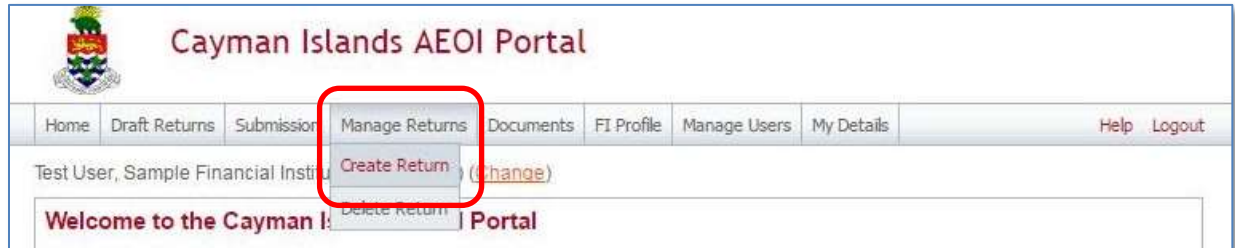
An FI that is already registered on the AEOI Portal for US FATCA and/or UK CDOT purposes must use this procedure to perform its Notification obligation for CRS purposes.

**Note:** Only the PPOC may submit a Variation in Reporting Obligations (Notification).

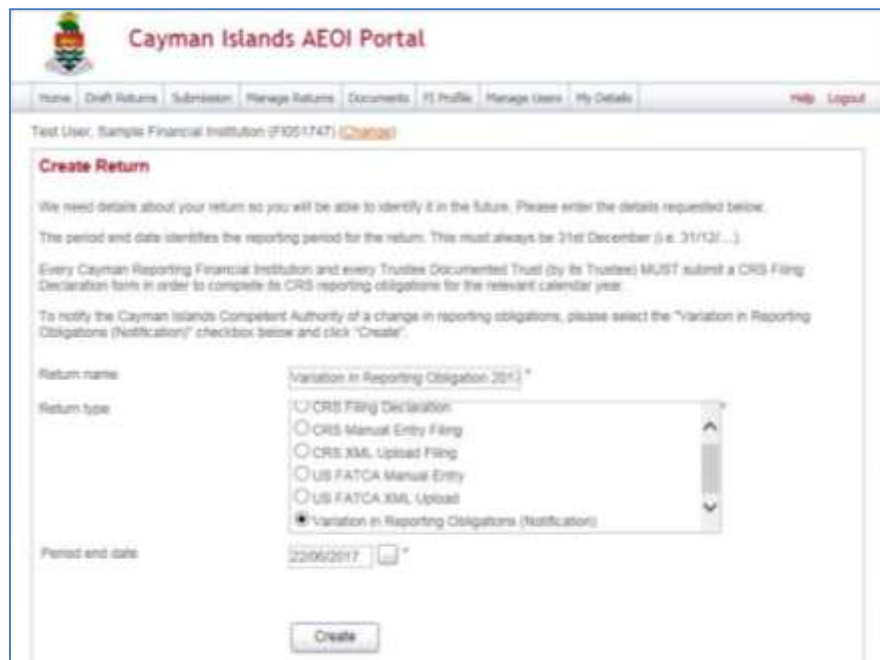
## Section 2.1 Creating a Variation in Reporting Obligations (Notification)

In order to Notify the TIA of a change in reporting obligations, a **Variation in Reporting Obligations (Notification)** Return must be created.

1. Using the menu bar, navigate to **Manage Returns > Create Return**

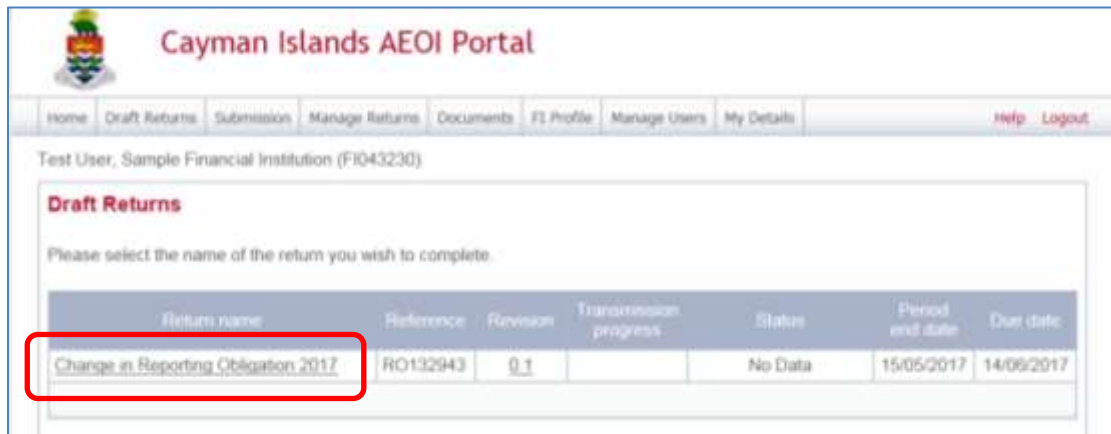


2. Complete the **Create Return** page.
  - a. Enter a Return name.
    - i. Name the Return “**Change in Reporting Obligation <DATE>**” to easily distinguish this from the FI’s other Returns.
  - b. Select the Return type as **Variation in Reporting Obligations (Notification)**.
3. Enter a period end date for the Return.
  - a. This should be **the date which the Return is created**.
4. Select **Create** to complete the creation of the Variation in Reporting Obligations and make it available to submit a change of reporting obligations.



## Completing and submitting a Variation in Reporting Obligations (Notification) Return

1. Using the menu bar, navigate to **Draft Returns** to view the Variation in Reporting Obligations (Notification) Return that has been created.
2. Select the **Variation in Reporting Obligations (Notification)** Return to open the Return.



3. Select **Edit** beside the Variation of Reporting Obligations (Notification) Return.



4. Update the reporting obligations accordingly
  - a. Check all boxes for which the FI has a reporting obligation.
  - b. If selecting US reporting for the first time Users must enter the FI's GIIN.

## Section A

Section A is not available if the FI has already registered as a Reporting Financial Institution for the purposes of US FATCA.

Section A is mandatory if the FI has only registered as a Reporting Financial Institution for the purposes of UK CDOT

- US FATCA Reporting FI?
  - Select **Yes** or **No** as applicable.

## Financial Institution GIIN (issued by IRS)

- GIIN
  - Enter the GIIN as provided by the IRS. This is required whenever there is a US FATCA reporting obligation.
  - The GIIN must end with '136' (i.e. Cayman Islands country code) except in the case of a Sponsoring Entity (i.e. 'SP' category code)
  - A Sponsoring Entity must enter the 'SP' GIIN it obtained from the IRS.
  - Caution must be taken to ensure that the correct GIIN is entered. If an entity has registered with the IRS as a Sponsoring Entity and as a Cayman Islands Reporting FI, two GIINs will be associated with the entity name.
  - Accepted GIIN categories within the Notification (Registration) section of the AEOI Portal:
    - 'LE', 'SL', 'ME', 'BR', 'SP'
      - *A Sponsoring Entity (i.e. with 'SP' category code) will not be required (or able) to complete the CRS Notification in Section B or Section C.*

Test User: Sample Financial Institution (F1043230)

### Variation in Reporting Obligations (Notification)

If the Financial Institution (FI) is already registered for US FATCA, Section A is pre-populated and cannot be edited. In this case, complete Section B or Section C.  
If the FI is registered for UK CDOT only, please complete Section A, and Section B OR Section C.

(\* Required)

Refer to the AEOI Portal User Guide for assistance.  
[AEOI Portal User Guide](#)

Section A\*

US FATCA Reporting FI?

Yes  
 No

GIIN

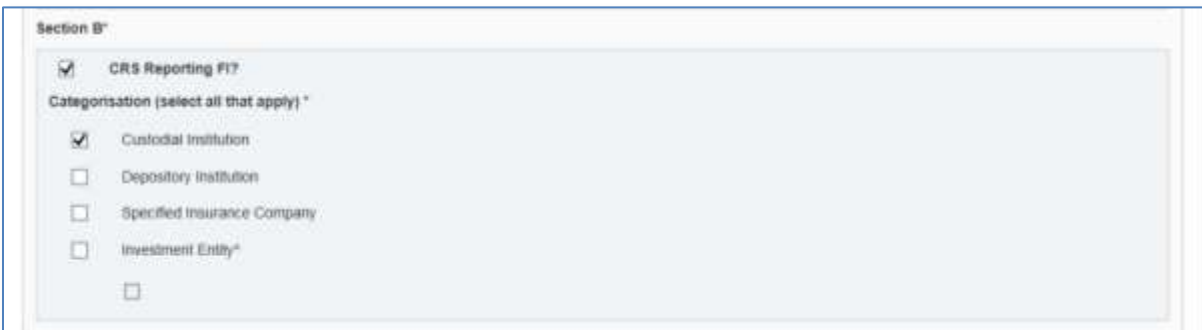
Categorisation (select all that apply) \*

Custodial Institution  
 Depository Institution  
 Specified Insurance Company  
 Investment Entity

## Section B – CRS Reporting FI

Section B is mandatory unless Section C applies and is completed.

- CRS Reporting FI?
  - Check the box if the FI is a CRS Reporting FI.
  
- Categorisation (select all that apply)
  - The available categorisations are:
    - Custodial Institution
    - Depository Institution
    - Specified Insurance Company
    - Investment Entity
  - If the FI is an Investment Entity it may also check the last box to confirm that it has no financial accounts by virtue of Schedule 1 to the CRS Regulations, Section VIII.C.1.a) so that it is not necessary to submit an annual nil return if, by virtue of that provision, the FI has no Reportable Accounts for CRS purposes.



Section B\*

CRS Reporting FI?

Categorisation (select all that apply) \*

Custodial Institution

Depository Institution

Specified Insurance Company

Investment Entity\*



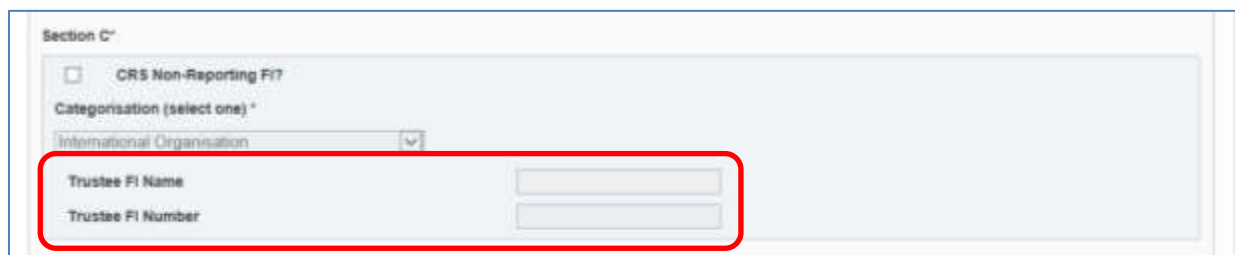
## Section C – CRS Non-Reporting FI

Section C is mandatory unless Section B applies and is completed.

- CRS Non-Reporting FI?
  - Check the box if the FI is a CRS Non-Reporting FI.
- Categorisation (select one)
  - The available categorisations are:
    - International Organisation
    - Broad Participation Retirement Fund
    - Narrow Participation Retirement Fund
    - Pension Fund of an International Organisation
    - Qualified Credit Card Issuer
    - Exempt Collective Investment Vehicle
    - Trustee Documented Trust

Exempted bodies (defined by the CRS Regulations) do not have the Notification obligation.

- If the FI is a Trustee Documented Trust (TDT), also confirm:
  - TDT Trustee's name
  - TDT Trustee's FI number



The screenshot shows a form titled "Section C". It contains a checkbox for "CRS Non-Reporting FI?". Below it is a dropdown menu for "Categorisation (select one)", with "International Organisation" selected. At the bottom, two text input fields are labeled "Trustee FI Name" and "Trustee FI Number". These two fields are enclosed in a red rectangular box.

## Principal Point of Contact (PPoC)

- It is not possible to change the PPoC on the Variation in Reporting Obligations (Notification) Return. The procedure to change the PPoC is described in *Module III Section 3 Changing the PPoC*.

## Authorising Person Information (must be a different individual than the PPoC)

- The Authorising Person is the individual the FI has authorised to give any change notice regarding the PPoC.
- The email address entered for the Authorising Person must be specific to that individual. A general email address that is accessible to another person(s), or is shared by other Users, **MUST NOT** be used for security reasons.

(e.g. The FI's Authorising Person must never enter a contact email address in the AEOI Portal that is shared with another individual who is the PPoC of that FI.)

- The Authorising Person will not have access to the AEOI Portal for his/her FI solely by being designated the Authorising Person
- The TIA may contact the Authorising Person if the TIA has any questions regarding the authority or performance of the PPoC.

Contact Information

Authorising Person Information (must be a different individual than the PPoC)

First name

Surname

Position

Business entity name

Email address

Telephone number

international area code number

Office Address of the Authorising Person

Number, Street, and Room/Suite no

City or Town

State/Province/Region

Country

Post Code

**Authorisation Letter** - PDF document to be attached (**only one** document may be uploaded).

- The Authorisation Letter (and any supporting documentation) must be in **one** PDF document.
  - The Authorisation Letter must contain the information specified within the template provided:  
[http://www.tia.gov.ky/pdf/PPoC\\_Letter\\_of\\_Authorisation\\_Template.docx](http://www.tia.gov.ky/pdf/PPoC_Letter_of_Authorisation_Template.docx)
  - The Authorisation Letter must be from the FI and in a customary business format such as a letterhead and must include the following information:
    - The date of the request
    - The FI name
    - FI number if available
    - The contact details of the FI's Principal Point of Contact (i.e. required to identify the natural person authorised to be the PPOC):
      - Full name
      - Position
      - Email address
      - Telephone number
      - Business entity name
      - Physical address

The PPOC may be either a named employee/fiduciary of the FI or an employee/fiduciary of a third-party service provider

  - The contact details of the FI's Authorising Person (the natural person authorised to give any change notice regarding the PPOC):
    - Full name
    - Position
    - Email address
    - Telephone number
    - Business entity name
    - Physical address

The Authorising Person may be either a named employee/fiduciary of the FI or an employee/fiduciary of a third-party service provider.
  - The Authorisation Letter must be signed by a director of the FI or of its trustee or general partner as applicable, and the signatory's position and name must be stated.
  - The TIA may, depending on the circumstances, require an FI to produce additional documents (e.g. the register of directors and a board of directors resolution or a court order appointing official liquidators and a liquidators resolution) as evidence in support of the appointment of the Authorising Person and the PPOC but it is not mandatory to attach such supporting documents to the Authorisation Letter when it is first uploaded to the AEOI Portal.
- In cases where both the PPOC and Authorising Person (natural persons) are appointed by multiple FIs, the authorisation letter may list all FIs and the same authorisation letter may be uploaded for each separate FI Notification.

1. To download the template Authorisation Letter, select the hyperlink provided, also available here: [http://www.tia.gov.ky/pdf/PPoC\\_Letter\\_of\\_Authorisation\\_Template.docx](http://www.tia.gov.ky/pdf/PPoC_Letter_of_Authorisation_Template.docx)
2. To upload the signed authorisation letter, select **Browse**.
3. Select **Submit** when the PDF document has completed upload.
4. Select **Validate & Save**.

**Authorisation Letter**

The authorisation letter must contain the information specified within the template below:

[Authorisation Letter Template](#)

Upload the authorisation letter, signed by a Director of the FI / General Partner / Trustee, which specifies the Authorising Person and PPoC responsible for US FATCA and/or CRS compliance as applicable.

By submitting this "Variation in Reporting Obligations (Notification)" to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):

(a) confirms:

- i. that all information in this variation is correct and fulfils the CFI's notification obligations under the relevant Regulations; and
- ii. that the information regarding the Principal Point of Contact and the Authorising Person in this notification is identical to the said information in the Authorisation Letter; and

(b) acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI's notification obligations.

5. Using the menu bar navigate to **Submission > Validate and Submit Return**.
6. Select **Validate** to validate the form
  - c. Only forms in "Ready to Submit" status will be shown.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI043230)

**Validate & Submit Return**

The returns that are ready for final validation and submission are listed below:

Please validate and submit by clicking the 'validate' link next to the appropriate return name.

Return name	Reference	Revision	Transmission progress	Period end date	Due date	Action
Change in Reporting Obligation 2017	RO132943	0.1		15/05/2017	14/08/2017	Validate

7. If there are no validation issues, the Submit Return page will be shown. Select **Submit** to confirm the change to the reporting obligation.

# Module III. Principal Point of Contact and Secondary Users

## Section 1. Logging in and Updating User Details

### Section 1.1 Logging in to the AEOI Portal

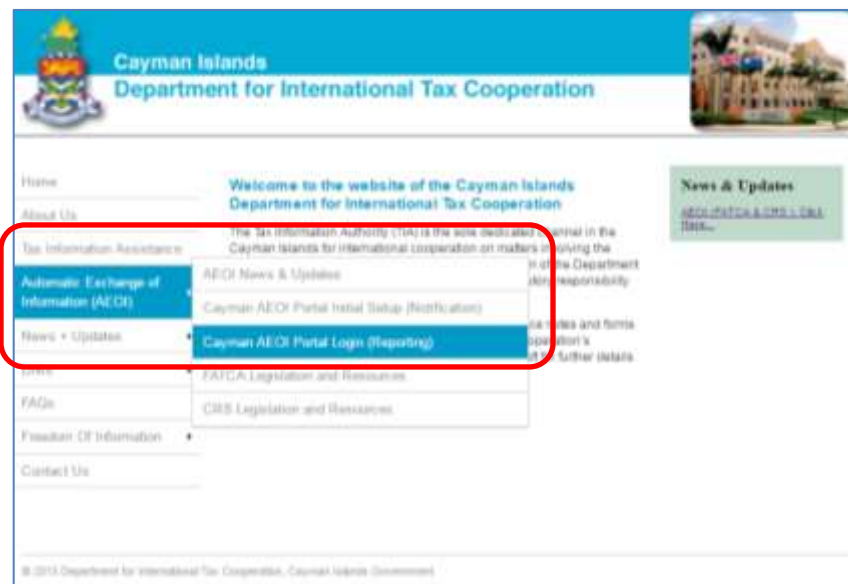
Once a Notification submission is processed, the FI and PPOC User accounts will be created in the AEOI Portal.

The Authorising Person will receive a system-generated email to the email address entered on the Notification Form which confirms his/her designation as the FI's Authorising Person. The Authorising Person will not have a User account and communication with the AEOI Portal Team will generally be limited to the circumstances described in *Module III Section 3 Changing the PPOC*.

The PPOC will receive a username and temporary password via a system-generated email sent to the email address entered on the Notification Form.

The login page may later be accessed directly from the DITC website

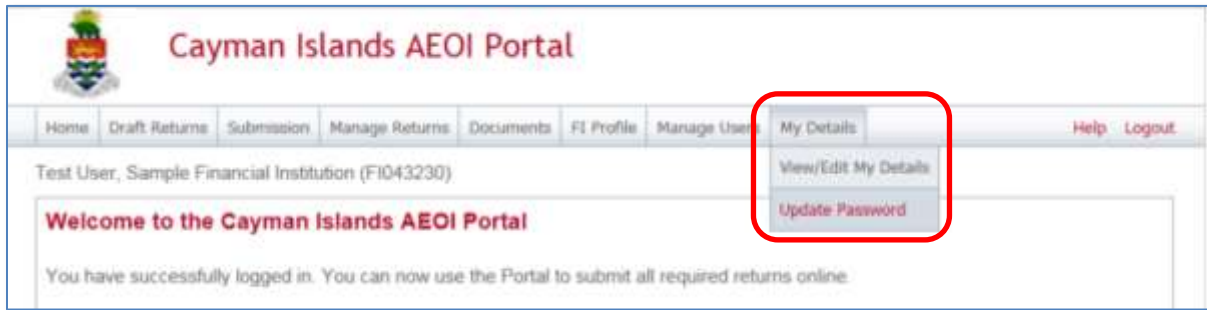
<https://www.ditc.gov.ky>



1. Once prompted, enter the **User email address** and **password** and select **Login**.
2. Upon first login to the AEOI Portal, the User will be asked to change their password, the following rules are enforced for the password:
  - It must contain one capital letter, one small letter, one number and one special character (e.g. #\*!\$).
  - It must be at least eight characters and no more than 30 characters.
  - It must not contain any spaces.
  - Users cannot reuse an existing password.

## Section 1.2 Updating User Details

Users can update their password by navigating to **My Details** using the menu bar.



## Section 2. Managing Secondary Users

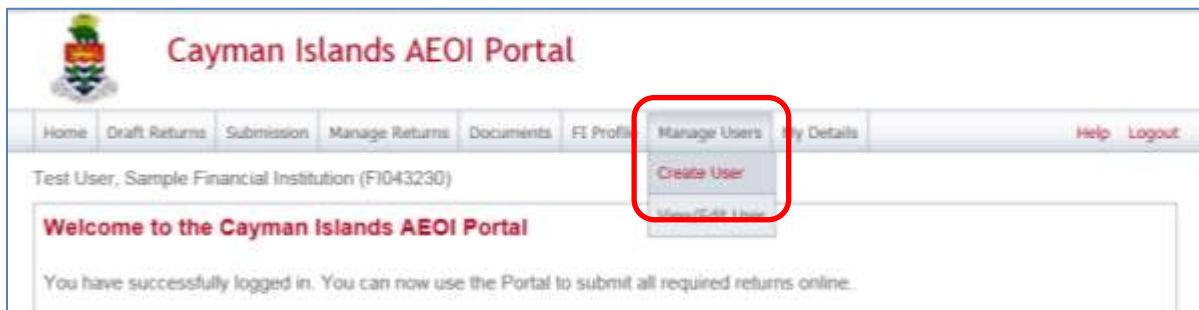
PPoCs can create, edit and deactivate Secondary Users for their FI(s).

**Note:** A PPoC must receive authorisation from an FI before adding a Secondary User.

The PPoC is responsible for the administration and monitoring of any such Secondary User(s) (e.g. safeguard of passwords and access to the AEOI Portal).

### Section 2.1 Creating Secondary Users

1. Using the menu bar, navigate to **Manage Users > Create User**.



2. Complete the Create Cayman Islands AEOI Portal User form.
  - a. Select the **Secondary User** permission.
  - b. Select **Create**.

**Note:** Secondary Users are granted the same permissions as the PPoC except Secondary Users cannot:

1. create and manage other users
2. cannot access the Variation in Reporting Obligation (Notification) Form.

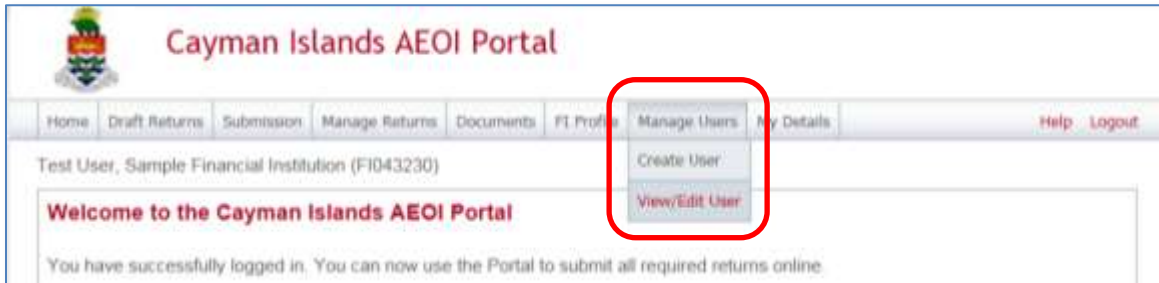
The screenshot shows the 'Create Cayman Islands AEOI Portal User' form. The form is titled 'Cayman Islands AEOI Portal' and includes a navigation menu with options like Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The form fields are: First name (John), Surname (Smith), Email address (jsmith@test.com), and Phone number (with sub-fields for left, Area code, and Number). Under the Permission section, the 'UK CDGT View-Only' checkbox is unchecked, and the 'FI - Secondary User' checkbox is checked. A 'Create' button is located at the bottom of the form.

Upon creation, the Secondary User will receive a system-generated email, which includes their username and temporary password. They will be asked to select a new password upon their first login to the AEOI Portal (see *Module III Section 1 Logging in and Updating User Details*).



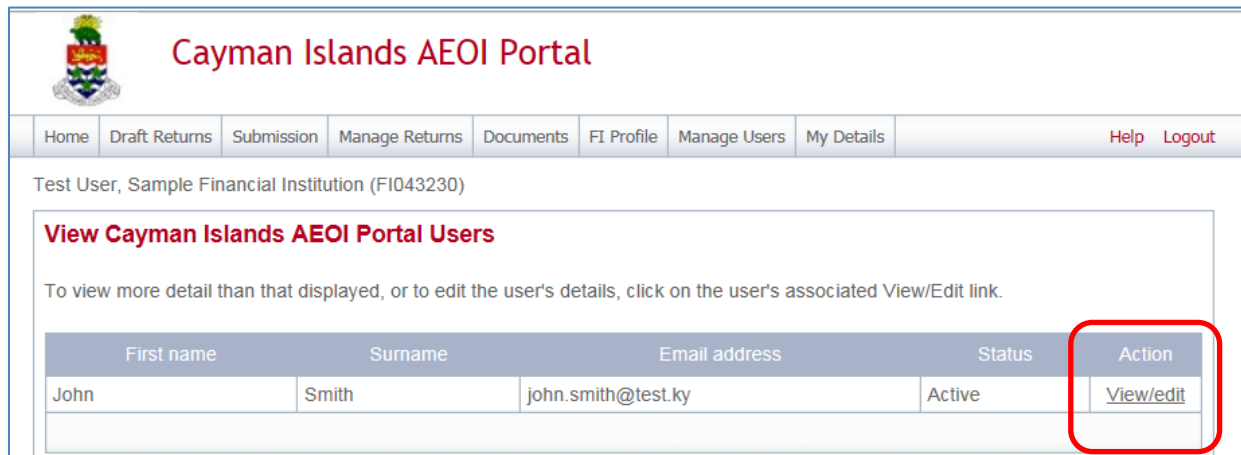
## Section 2.2 Editing or Deactivating Secondary Users

1. Using the menu bar, navigate to **Manage Users > View/Edit User**.



The **View/edit Cayman Islands AEOI Portal Users** page displays the list of Secondary Users for the FI.

2. Select the **View/edit** link for the User whose details or status requires updating.



The **Edit Cayman Islands AEOI Portal User** page allows a User to edit details, remove permission to access, or set the status to deactivated.

3. Select **Save** once all the required changes have been made.

**Note:** Once an email address has been changed, a User must enter the new email address to log into the AEOI Portal. System-generated emails will be sent to the new email address.

Removing a User's permission, or setting their status to deactivated will prevent that User from being able to view or edit an FI's data in the AEOI Portal.

### Section 3. Changing the PPOC

Every FI must have a PPOC and an Authorising Person. The FI must authorise different individuals for these purposes. Only the Authorising Person may give a change notice to the TIA regarding the PPOC. Only the PPOC may give a change notice to the TIA in respect of any other matter.

If an FI wishes to change its PPOC, the FI's Authorising Person must email the FI's request to the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) with a new Authorisation Letter including information in respect of the FI, the PPOC, and the Authorising Person, which is prescribed in the template available here:

[http://www.tia.gov.ky/pdf/PPOC\\_Letter\\_of\\_Authorisation\\_Template.docx](http://www.tia.gov.ky/pdf/PPOC_Letter_of_Authorisation_Template.docx)

Depending on the circumstances, the TIA may require the Authorising Person to provide an explanation of the circumstances of the change and supporting legal documents, e.g. a board resolution, service agreement or court order in the case of an official liquidator.

When the AEOI Portal Team approves a change of PPOC, the AEOI Portal Team will provide the new PPOC with a new login for the FI's account on AEOI Portal and will confirm to the Authorising Person that the new PPOC has been granted

If the AEOI Portal Team has any questions or concerns regarding an FI's PPOC the AEOI Portal Team may contact the Authorising Person for further information regarding the PPOC and the operation of the FI's account on the AEOI Portal.

### Section 4. Procedure to replace User's forgotten password

A PPOC or Secondary User must follow the following steps in order to replace his/her forgotten password:

1. User clicks the forgotten password link on the log in page
2. User enters the screen capture
3. User enters their email address
4. User receives an email on the email address which was inserted (if registered on the Portal)
5. Users should check his/her SPAM folder after 10 minutes if no email is received
6. User must click on the hyperlink within the email, within 20 minutes of the time received
7. If the hyperlink is not clicked on within 20 minutes, User will see a timed-out message and will need to go back to step 1
8. User is taken to the AEOI Portal and asked to insert a new password, and then confirm that new password
9. User will receive an email confirming the change of password
10. User must then go to the log in page to insert his/her new password

# Module IV. US FATCA Reporting

## Section 1. Creating and Submitting US FATCA Returns

An FI must satisfy its US FATCA reporting obligations via the AEOI Portal in accordance with either:

- Module IV Section 1.1 Creating US FATCA XML Returns; or
- Module IV Section 1.2 Completing a US FATCA Manual Entry Return

## Section 1.1 Creating US FATCA XML Returns

### \*Important notices\*

#### IRS source documents

DO NOT proceed with creating a US FATCA XML Return before reading this notice and these important resources before creating US FATCA XML Returns:

- IRS FATCA XML Schema v2.0
- IRS Publication 5124 XML Schema 2.0 User Guide

These resources are available here:

<https://www.irs.gov/businesses/corporations/fatca-xml-schemas-and-business-rules-for-form-8966>

#### TIA's important exceptions to the IRS Publication 5124 IRS FATCA XML Schema v2.0 User Guide:

Topic	TIA instructions to FIs (i.e. notwithstanding IRS FATCA XML Schema v2.0 User Guide)	Explanation
5 <b>Reporting FI - TIN Value</b> for either (a) Trustee Documented Trust (b) Sponsored FFI that is a sponsored, closely held investment vehicle	Insert the Sponsoring Entity's 'SP' GIIN or, if the TDT or Sponsored FFI has its own GIIN, use that GIIN	TDTs and those types of Sponsored FFIs are not required to obtain a GIIN from the IRS. Users cannot leave the field blank due to the TIA's validation rules which are required to prevent IRS record level error notifications
5 <b>Reporting FI - DocRefId</b> for either: (a) Trustee Documented Trust (b) Sponsored FFI that is a sponsored, closely held investment vehicle	Insert the same GIIN used in the TIN field and a unique value (i.e. not used for any other US FATCA return made using the same GIIN at any other time), separated by a full stop, in this format:  [GIIN].[unique value]	The TIA's validation rules will reject any US FATCA Return where TIN component of the Reporting FI's DocRefId does not match its GIIN which, in the case of TDTs and those types of Sponsored FFIs that have not obtained their own GIIN from the IRS, is the Sponsoring Entity's 'SP' GIIN
6.5 <b>Pool Return</b> (i.e. Pool Reporting)	Pool Returns must only be made in respect of Non-Participating Foreign Financial Institutions that were Account Holders in 2016. Note that Accounts Returns are also required in respect of each Account Holder that is a Non-Participating Foreign	The USA-Cayman Model 1B Intergovernmental Agreement only requires Pool Returns to be made in respect of Non-Participating Foreign Financial Institutions.

Financial Institution.

**DO NOT** make Pool Returns in respect of recalcitrant Account Holders.

### **SendingCompanyIN**

You must populate the SendingCompanyIN field of the US FATCA XML Return with these characters and no others:

000000.00000.TA.136

This follows from the instruction in section 3.1 of the IRS FATCA XML Schema v2.0 User Guide because, for the purpose of the US FATCA XML Return, the sender of the message would be the Cayman Islands Tax Information Authority (TIA) as an HCTA (i.e. Host Country Tax Authority).

Users are not required to input the SendingCompanyIN in a US FATCA Manual Entry Return because this is added in the background by the TIA.

### **Account Holder / Controlling Person that does not provide documentation**

US FATCA due diligence rules permit FIs to rely on AML due diligence procedures in respect of certain Pre-existing Accounts without obtaining a self-certification. In those cases, it will not be necessary to report on the relevant Financial Account if there is no indicia that the Account Holder / Controlling Person is a Specified US Person.

When an FI is required to obtain a self-certification and is unable to obtain it, the FI must not open the Financial Account or must close the Financial Account if it was already opened. If there is indicia that the Account Holder / Controlling Person is a Specified US Person, a report must be made in respect of that Financial Account.

### **Account Reports: Tax Identification Numbers (TIN) of Account Holders and Controlling Persons / Substantial US Owners)**

Tax Identification Numbers (TIN)s for individuals or Identification Numbers (IN)s for entities should be provided for the Account Holder / Controlling Person if held.

To be considered valid, a value for a TIN data element must be in one of the following formats for a US TIN:

- Nine consecutive numerical digits without hyphens or other separators (e.g., "123456789");
- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., "123-45-6789"); or
- Nine numerical digits with a hyphen entered after the second digit (e.g., "12-3456789").

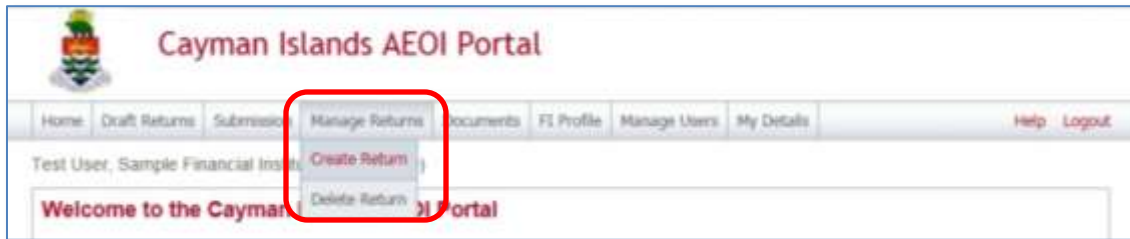
**If no TIN or IN is held for a US reportable account, for the year ended 31 December 2016 you must enter nine consecutive zeros without hyphens or other separators, i.e.:**

**000000000**

**It is mandatory to report a TIN for the year ending 31 December 2017 onwards.**

**Where a TIN is provided and sent to the IRS it will be validated. The FI should expect to receive an IRS notification if the TIN is incorrect.**

1. Using the menu bar, navigate to **Manage Returns > Create Return**.



2. Complete the **Create Return** page.

- a. Enter a **Return name**.
- b. Select the **Return type**.
  - i. To submit a XML Return, **US FATCA XML Upload**.
  - ii. To submit a Return manually in the web form, select **US FATCA Manual Entry**.
- c. Enter a **Period end date** for the Return.
  - i. The period end date is the last day of the reporting period (the calendar year).
  - ii. This date **must always\* be 31 December** for any given reporting period e.g. 31/12/2016.

*\*This applies even in the case of an Entity that is making a final return because it is closed or in liquidation.*
- d. Select **Create** to complete the creation of the Return and make it available to enter or upload data.

**Cayman Islands AEOI Portal**

Home | Draft Returns | Submission | Manage Returns | Documents | FI Profile | Manage Users | My Details | Help | Logout

Test User, Sample Financial Institution (FI051747) ([Change](#))

### 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 must always be 31st December (i.e. 31/12/....).

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee) MUST submit a CRS Filing Declaration form in order to complete its CRS reporting obligations for the relevant calendar year.

To notify the Cayman Islands Competent Authority of a change in reporting obligations, please select the "Variation in Reporting Obligations (Notification)" checkbox below and click "Create".

Return name:  \*

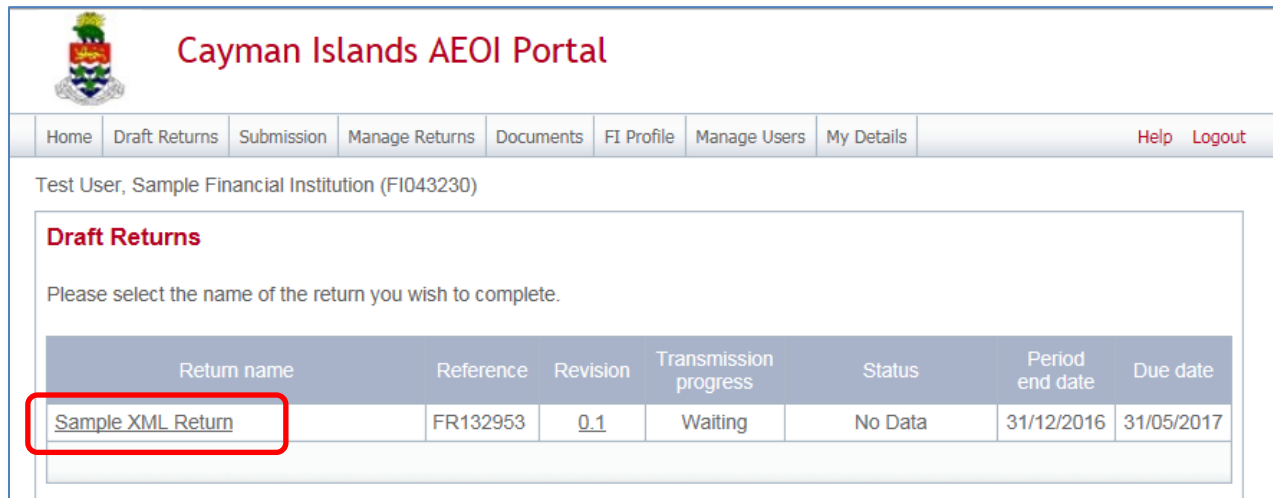
Return type:  CRS Filing Declaration  
 CRS Manual Entry Filing  
 CRS XML Upload Filing  
 US FATCA Manual Entry  
 US FATCA XML Upload  
 Variation in Reporting Obligations (Notification)

Period end date:  \*

### 1.1.1 Uploading and submitting US FATCA XML Returns

By selecting the Return type as US FATCA XML Upload (see *Section IV.1.1 Creating US FATCA Returns*), a User may submit data by uploading an XML file into the Return.

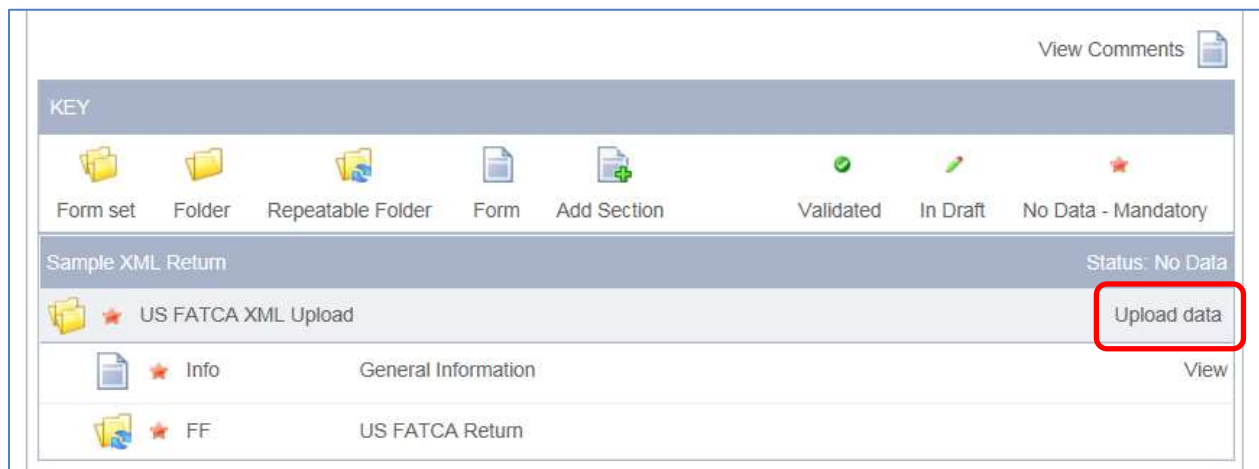
1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.
2. Select the **name of the Return** from the Return name column of the Draft Returns table to open that Return.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'Draft Returns' and contains the instruction: 'Please select the name of the return you wish to complete.' Below this is a table with the following data:

Return name	Reference	Revision	Transmission progress	Status	Period end date	Due date
Sample XML Return	FR132953	0.1	Waiting	No Data	31/12/2016	31/05/2017

3. Select **Upload data** within the Return table.



The screenshot shows the details page for the 'Sample XML Return'. At the top right, there is a 'View Comments' link. Below this is a 'KEY' section with icons for: Form set, Folder, Repeatable Folder, Form, Add Section, Validated, In Draft, and No Data - Mandatory. The main content area shows the return details: 'Sample XML Return' with 'Status: No Data'. Below this is a list of items:

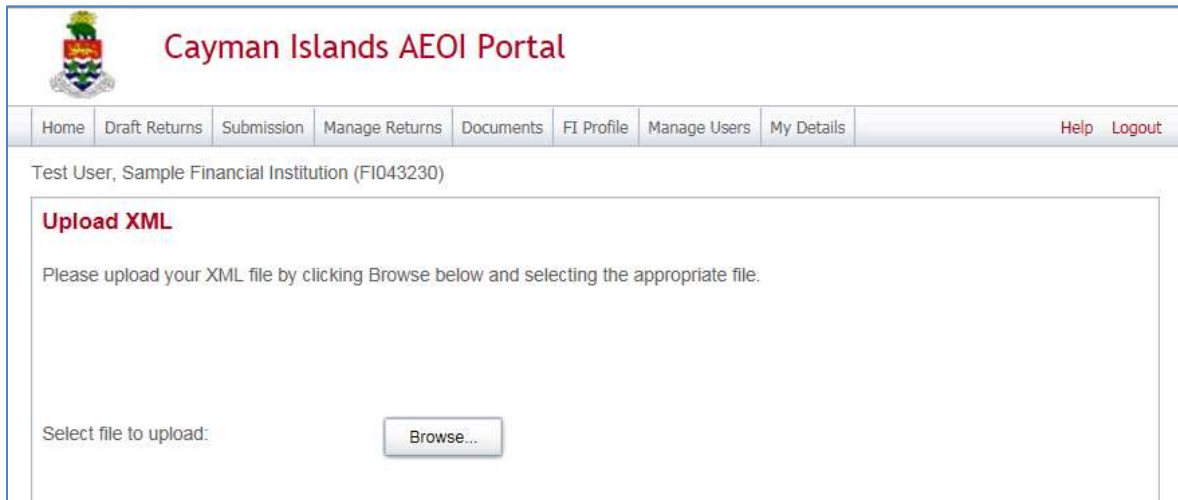
- US FATCA XML Upload (with a red star icon) - **Upload data** button
- Info (with a red star icon) - General Information - View
- FF (with a red star icon) - US FATCA Return



4. Select **Browse** and choose the XML file to be uploaded. The AEOI Portal will only accept files in the IRS FATCA XML v2.0 format.

The AEOI Portal will begin the validation of the XML file against the IRS XML Schema v2.0 immediately.

- If the file is in the acceptable XML format it will be processed.
- If the file is not in the acceptable XML format the upload will not be successful and an error message will be displayed. The User must upload a file in the correct format.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top left is the Cayman Islands coat of arms. The title 'Cayman Islands AEOI Portal' is displayed in red. Below the title is a navigation menu with the following items: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'Upload XML' and contains the instruction: 'Please upload your XML file by clicking Browse below and selecting the appropriate file.' Below this instruction is a 'Select file to upload:' label and a 'Browse...' button.

- The User will receive a system-generated email when the processing is complete, indicating whether the submission was successful, or unsuccessful.
  - If unsuccessful due to validation errors, the file must be amended and resubmitted.
    - This is explained in *Module IV Section 1.3 Reviewing and correcting validation issues*.
    - The IRS has published a list of prohibited characters within XML returns:  
<https://www.irs.gov/Businesses/Corporations/FATCA-XML-Schema-Best-Practices-for-Form-8966>

## Section 1.2 Completing a US FATCA Manual Entry Return

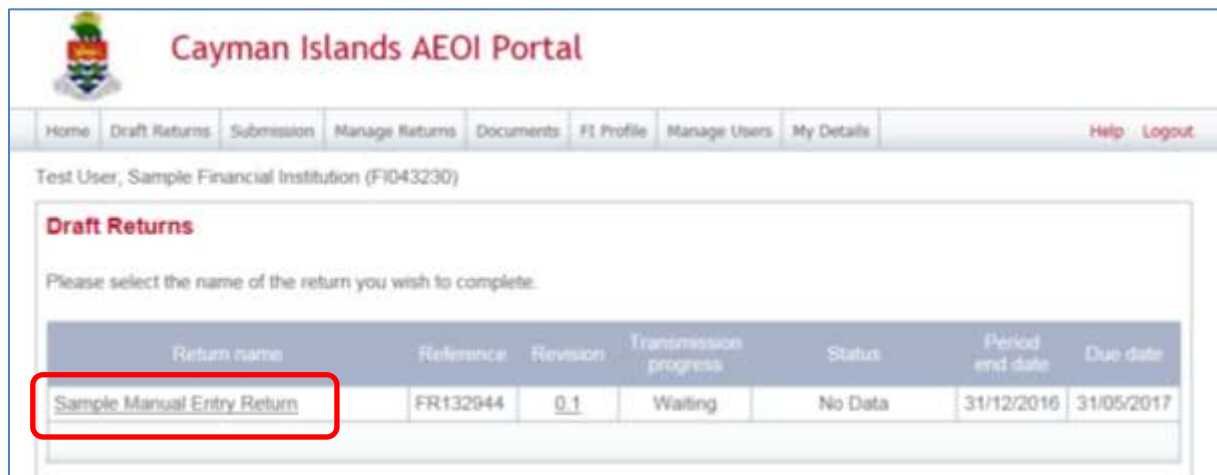
**Note:**

**DO NOT** proceed with creating a US FATCA XML Return before reading the notice in the red box under *Module IV Section 1.1 Creating US FATCA XML Returns* on page 31 before creating US FATCA Manual Entry Returns.

- It will not be necessary to review the IRS documents referred to in that box in detail but you should know where to find them if you have questions on US FATCA Reporting.
- Submission of a US FATCA Manual Entry Return on the AEOI Portal automatically creates an IRS FATCA XML Schema 2.0 Return.

Select the Return type as 'US FATCA Manual Entry' (see *Module IV Section 1.1 Creating US FATCA XML Returns*) in order to submit data by manually entering it into a web form.

1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.
2. Select the **name of the Return** created from the Return name column of the Draft Returns table to open that Return.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with options: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'Draft Returns' and contains a table with the following data:

Return name	Reference	Revision	Transmission progress	Status	Period end date	Due date
<a href="#">Sample Manual Entry Return</a>	FR132944	0.1	Waiting	No Data	31/12/2016	31/05/2017

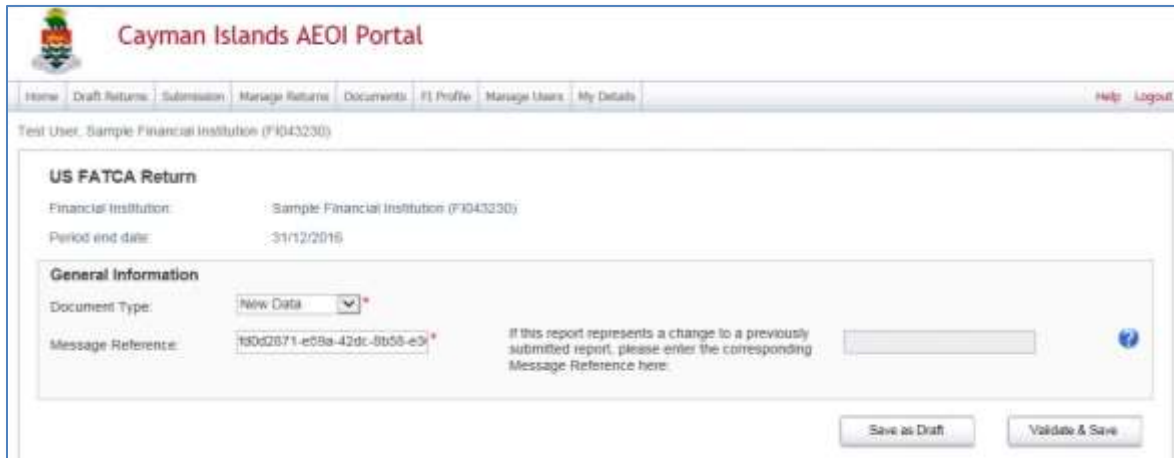
**Note:** Use the Key below as a guide to the icons displayed on the Draft Returns page.



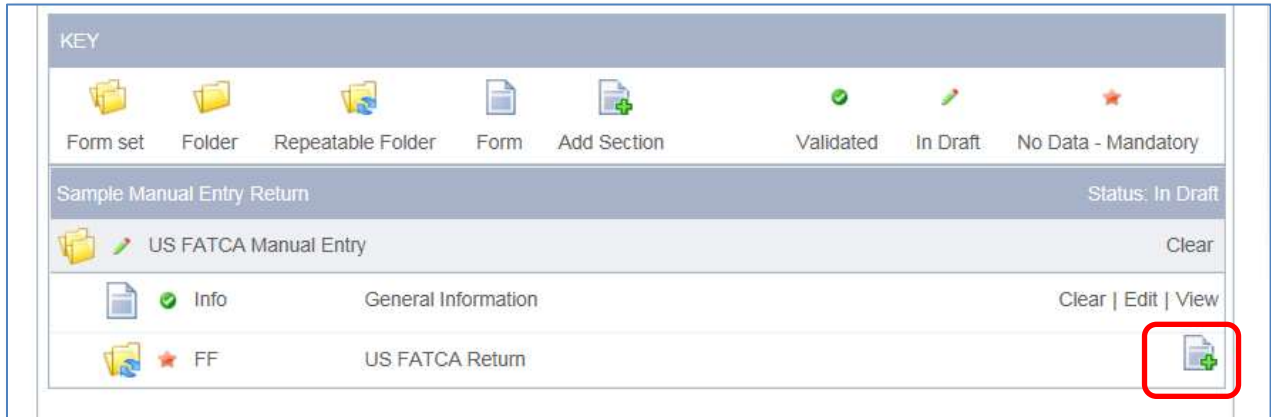
3. Select **Edit** beside the General Information form.



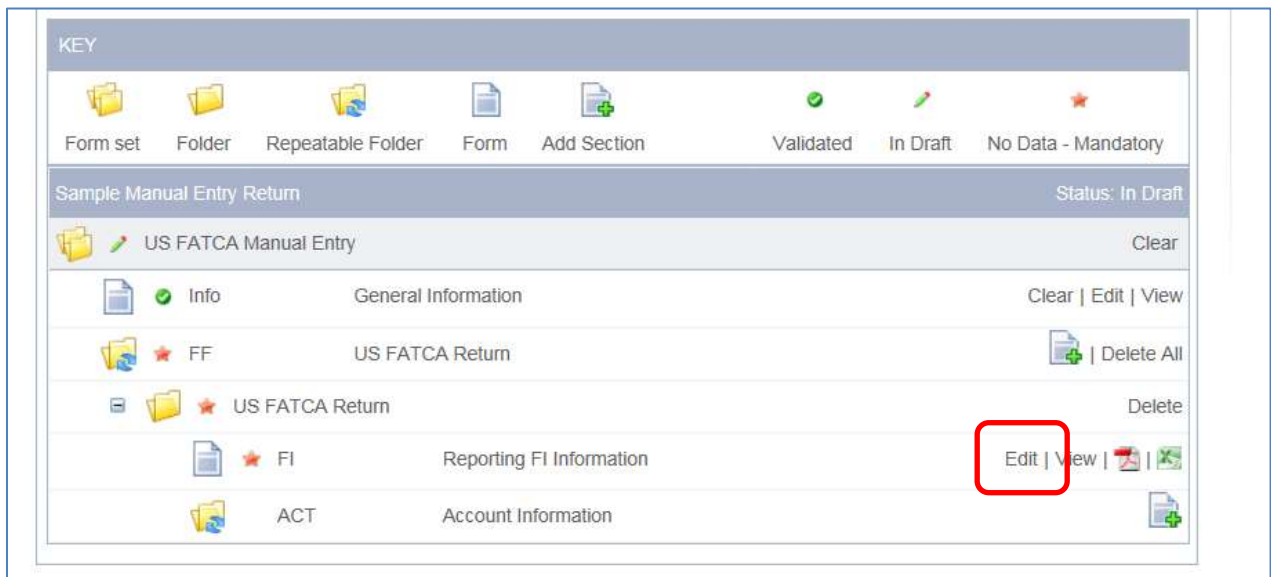
4. In the General Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.
  - a. **Document Type**
    - i. Select **New Data** from the drop down menu.
  - b. **Message Reference**
    - i. This is prepopulated and does not require User input.
5. Select **Save as Draft** to save the Return in a draft format and continue entering data at a later time.
6. Select **Validate & Save** once complete.



7. Select the **Add Section** icon beside a repeatable folder to add an instance of that form to the Return for completion.
  - a. Sponsoring Entities should use this facility to add each of their Sponsored Entity's account data



8. Expand the US FATCA Return folder and select **Edit** beside the Reporting FI Information form.



9. In the **Reporting FI Information form**, complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.
  - a. **Document Type**
    - i. Select **New Data** from the drop down menu.
  - b. **Document Reference ID**
    - i. This is prepopulated and does not require User input.

The screenshot shows the 'Cayman Islands AEOI Portal' interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submissions, Manage Returns, Documents, FI Profile, Manage Users, and My Details. Below the navigation, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'US FATCA Return' and displays the following information:

- Financial Institution: Sample Financial Institution (FI043230)
- Period End Date: 31/12/2016
- Document Type: New Data (selected from a dropdown menu)
- Document Reference ID: YTEST2.99999.SL.136.c9dfic\* (highlighted with a red box)

A note on the right side of the form states: 'If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here.'

10. The **Taxpayer Identification Number (TIN)** is the GIIN of the reporting FI

The following table shows the TIN requirements\* for the purpose of US FATCA reporting:

FI type	FI's TIN	Sponsoring Entity's TIN
• Reporting FI	FI's GIIN	Not applicable
• Sponsored Entity (other than the type in the next row)	Sponsored Entity's GIIN (i.e. category code 'SF', 'SD', 'SS', or 'SB', as the case may be)**	Sponsoring Entity's GIIN (i.e. category code 'SP')
• Sponsored FFI that is a sponsored, closely held investment entity	Sponsoring Entity's 'SP' GIIN (i.e. because this type of Sponsored FFI is not required to have its own GIIN)	Sponsoring Entity's GIIN (i.e. category code 'SP')
• TDT	Sponsoring Entity's 'SP' GIIN (i.e. because a TDT is not required to have its own GIIN)	TDT Trustee's GIIN (i.e. category code 'SP')

\*Refer to Sections 5 and 6 of the IRS FATCA XML Schema v2.0 User Guide:

<https://www.irs.gov/pub/irs-pdf/p5124.pdf>

\*\*Refer to the IRS FATCA Online Registration System and FFI List GIIN Composition Information:

<https://www.irs.gov/businesses/corporations/fatca-online-registration-system-and-ffi-list-giin-composition-information>

## Reporting FI with its own GIIN

The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays the 'US FATCA Return' form. The 'Financial Institution' is 'Sample Financial Institution (FI043230)' and the 'Period End Date' is '31/12/2016'. The 'Document Type' is 'New Data' and the 'Document Reference ID' is '1TEST2 9999 SL 136 c3d9c'. Below this, the 'Part I: Identification of Reporting FI' section is visible. The 'Reporting FI name' field is highlighted with a red box and contains the text 'Reporting FI Name'. The 'Taxpayer Identification Number (TIN)' field is also highlighted with a red box and contains the text '1TEST2 9999 SL 136'.

## Sponsored Entity with its own GIIN

The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays the 'US FATCA Return' form. The 'Financial Institution' is 'Sample Financial Institution (FI043230)' and the 'Period End Date' is '31/12/2016'. The 'Document Type' is 'New Data' and the 'Document Reference ID' is '1TEST2 9999 SP 136 c3d9c'. Below this, the 'Part I: Identification of Reporting FI' section is visible. The 'Reporting FI name' field is highlighted with a red box and contains the text 'Sponsored FI Name'. The 'Taxpayer Identification Number (TIN)' field is also highlighted with a red box and contains the text '1TEST2 9999 SP 136'.

## Trustee Documented Trust or Sponsored FFI that is a sponsored, closely held investment entity, which does not have its own GIIN.

The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays the 'US FATCA Return' form. The 'Financial Institution' is 'Sample Financial Institution (FI043230)' and the 'Period End Date' is '31/12/2016'. The 'Document Type' is 'New Data' and the 'Document Reference ID' is '1TEST2 9999 SP 136 c3d9c'. Below this, the 'Part I: Identification of Reporting FI' section is visible. The 'Reporting FI name' field is highlighted with a red box and contains the text 'Sponsored FI Name'. The 'Taxpayer Identification Number (TIN)' field is also highlighted with a red box and contains the text '1TEST2 9999 SP 136'.

## 11. Filer Category Explanation

Select one of the following 'Filer Category Types':

1. RDC FFI\*
2. Limited Branch or Limited FFI
3. Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)

The others are not applicable in the Cayman Islands and must not be selected although they are available under the US Treasury's FATCA Regulations.

*\*The term "RDC FFI" includes all Cayman Islands Reporting Financial Institutions but, where one of the categories listed as 2 or 3 above applies, that category should be selected instead of RDC FFI. The term RDC FFI is used in the Manual Entry Form (i.e. instead of Reporting Financial Institution which is used in the the USA-Cayman Model 1B IGA) simply for consistency with terminology used in the US FATCA XML Schema v2.0.*

**Cayman Islands AEOI Portal**

Home | Draft Returns | Submissions | Manage Returns | Documents | FI Profile | Manage Users | My Details | Help | Logout

Test User, Sample Financial Institution (FI043230)

### US FATCA Return

Financial Institution: Sample Financial Institution (FI043230)  
Period End Date: 31/12/2016

Document Type: \*

Document Reference ID: \*

If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

#### Part I: Identification of Reporting FI

Reporting FI name:

Taxpayer Identification Number (TIN):

Filer Category:   
RDC FFI  
Limited Branch or Limited FFI  
Reporting Model 2 FFI  
Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT)  
Direct Reporting NFFE  
Withholding Agent (including a Reporting Model 1 FFI. See IRS XML Schema user guide for full description)  
Territory Financial Institution treated as a U.S. person

#### Address

Number, Street, and Room/Suite no:

City or Town:

State/Province/Region:

## 12. Nil Return Explanation

Whenever a Cayman FI is reporting financial accounts under a US FATCA Return it should answer 'No' in the following screen.

The screenshot shows a web form titled "Does this Return represent a Nil report?". The "No" radio button is selected. Below the title, it says "If 'yes', please provide the following information:". There are two input fields: "Document Type" with a dropdown menu set to "New Data", and "Document Reference ID" which is empty. To the right of the "Document Reference ID" field, there is a blue circular icon with a question mark and a text box that says "If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:".

Alternatively, if the Cayman FI is making a Nil Return – which is optional under US FATCA - it should answer 'Yes' to that screen:

The screenshot shows the same web form as above, but with the "Yes" radio button selected. The "Document Reference ID" field now contains the text "17E5T2 99999 SL.136.001". The text box on the right is also present.

### Please note:

- **Document Reference ID**

- There must be no spaces between, before or after the reference.
- The FI's specific GIIN must be used to avoid duplicating a DocRefID that has been used in another Return.

Example: XXXXXX.99999.SL.136.001

- In the case of a Sponsoring Entity making a US FATCA Return in respect of its Sponsored Entity:
  - If the Sponsored Entity has a GIIN, populate the DocRefID field with a unique value (i.e. not used for any other US FATCA return made using the same GIIN at any other time.)
    - In the case of a Sponsored Entity, the Sponsoring Entity (or Trustee of a Trustee Documented Trust, as the case may be) must either:
      - Input the GIIN of the Sponsored Entity if it has a GIIN followed by a full stop and a unique value (i.e. not used for any other US FATCA return made using the same GIIN at any other time);  
Example: XXXXXX.#####.SF.136.001
      - Input the Sponsoring Entity's 'SP' GIIN followed by a full stop and a unique value (i.e. not used for any other US FATCA return made using the same GIIN at any other time) if the FI making the return does not have a GIIN because it is either
        - a Sponsored FFI that is a sponsored, closely held investment entity; or
        - a Trustee Documented Trust

Example: ABCDEF.99999.SP.136.001

**Note:** The DocRefId must be unique.

**DO NOT** use a DocRefId that the FI has used in a previous year's Return e.g. a DocRefID numbering system used in a 2014 or 2015 Return cannot be used in a 2016 Return.

Users must populate the DocRefID field in the Reporting FI Information form but the DocRefId field will be prepopulated in the Account Information form(s)



### 13. Sponsoring Entity section

Select 'No' if the US FATCA Report is not being made in respect of a Sponsored Entity or a Trustee Documented Trust.

The screenshot shows a form titled "Is a Sponsoring Entity applicable?". The "No" option is selected in the dropdown menu. Below the title, it says "If 'yes', please provide the following information:". The form contains several fields: "Document Type" with a dropdown menu set to "New Data"; "Document Reference ID:" with an empty text box; "Name" with an empty text box; "Taxpayer Identification Number (TIN)" with an empty text box; and "Filer Category" with a dropdown menu. To the right of the "Document Reference ID" field, there is a blue circular icon and a note: "If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:" followed by another empty text box.

Select 'Yes' if the US FATCA Report is being made in respect of a Sponsored Entity or a Trustee Documented Trust.

In this case, select one of the following **Filer Category Types**:

1. Sponsoring Entity of a Sponsored FFI
2. Trustee of a Trustee-Documented Trust

Sponsoring Entity of a Sponsored Direct Reporting NFFE is not applicable in the Cayman Islands and must not be selected although it is available under the US Treasury's FATCA Regulations.

The screenshot shows the same form as above, but with "Yes" selected in the dropdown menu. The "Document Reference ID" field now contains the text "1TEST2.99999.SP.136.002". The "Filer Category" dropdown menu is open, showing three options: "Sponsoring Entity of a Sponsored FFI", "Sponsoring Entity of a Sponsored Direct Reporting NFFE", and "Trustee of a Trustee-Documented Trust". The "Sponsoring Entity Name" field is also visible and contains "Sponsoring Entity Name".

#### Please note

- **Taxpayer Identification Number (TIN)**

Input the Sponsoring Entity's 'SP' GIIN in the TIN field.

- **Document Reference ID**

Input the Sponsoring Entity's 'SP' GIIN followed by a full stop and a unique value (i.e. not used for any other US FATCA return made using the same GIIN at any other time)

#### 14. Intermediary section

This section is not relevant in the Cayman Islands except where section 6.2 of the IRS FATCA XML Schema v2.0 User Guide applies, in which case please follow the guidance there regarding the TIN Value for Intermediary.

**Please note:**

- **Taxpayer Identification Number (TIN)**  
Input the Intermediary's GIIN in the TIN field
- **Document Reference ID**  
Input the Intermediary's TIN followed by a full stop and a unique value (i.e. not used for any other US FATCA return made using the same TIN at any other time)

Is an Intermediary applicable? No

If 'yes', please provide the following information:

Document Type: New Data

Document Reference ID:  If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

Name:

Taxpayer Identification Number (TIN):

15. Select **Validate & Save** once complete.

16. Select the **Add Section** icon next to the Account Information folder to add to an Account Information form.

KEY

Form set Folder Repeatable Folder Form Add Section Validated In Draft No Data - Mandatory

Sample Manual Entry Return Status: Ready to Submit

US FATCA Manual Entry Clear

Info General Information Clear | Edit | View

FF US FATCA Return Delete All | Clear All

US FATCA Return Clear | Delete

FI Reporting FI Information Clear | Edit | View

ACT Account Information Add Section

Up to fifty (50) Account Information forms may be added to each Account Information folder. Multiple US FATCA Return folders may be added to accommodate more forms.

17. In the Account Holder or Payee Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

- a. **Document Type**
  - i. Select **New Data** from the drop down menu.
- b. **Document Reference ID**
  - i. This is prepopulated and does not require User input.

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the navigation menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'US FATCA Return' and shows the following information:

- Financial Institution: Sample Financial Institution (FI043230)
- Period End Date: 31/12/2016

Below this information, there is a section titled 'Part II: Account Holder or Payee Information'. This section contains two input fields:

- Document Type:** A dropdown menu with 'New Data' selected. An asterisk (\*) indicates this field is mandatory.
- Document Reference ID:** A text input field containing the value '1TEST2 99999 SL 136.dc6fc1'. An asterisk (\*) indicates this field is mandatory.

To the right of these fields, there is a note: 'If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here.' Below this note is an empty text input field.

## Account Holder Type

**DO NOT** make a selection for Account Holder Type if the account holder or payee is an individual (i.e. a natural person).

### c. Account Holder Type

#### i. If the Account Holder is an Individual

- Leave **Account Holder Type** blank
- Input the Individual's information in the relevant fields

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, the portal logo and name "Cayman Islands AEOI Portal" are visible. Below the navigation bar, the user is identified as "Test User: Sample Financial Institution (F1043230)". The main section is titled "US FATCA Return" and shows the "Financial Institution" as "Sample Financial Institution (F1043230)" and the "Period End Date" as "31/12/2016".

**Part II: Account Holder or Payee Information**

Document Type:  \* If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

Document Reference ID:  \*

**Do not make a selection for Account Holder Type if the Account Holder or Payee is an individual. Selection of one type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.**

Account Holder Type:  \*  
 \*  
 \*  
 \*

Taxpayer identification number (TIN):

Entity Name:

**For individuals, please provide the following:**

Title:  \* First Name:  \* Middle Name:  Last Name:  \*  
Date of Birth:

**Address**

Number, Street, and Room or Suite no:  \*  
City or Town:  \*  
State/Province/Region:  \*  
Post Code:  \*  
Country:  \*

**Note:** Selection of one Account Holder Type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.

ii. If the Account Holder is an Entity select one of the following as the **Account Holder Type**:

- Passive NFE
- Non-Participating FFI
- Specified US Person
- Owner Documented FFI\*

*\*The term "Owner Documented FFI" means an FFI described in US Treasury FATCA Regulations section 1.1471-5f)(3); it is not described in the USA-Cayman Model 1B IGA.*

**Cayman Islands AEOI Portal**

Home | Draft Returns | Submission | Manage Returns | Documents | FI Profile | Manage Users | My Details | Help | Logout

Test User: Sample Financial Institution (FI043230)

### US FATCA Return

Financial Institution: Sample Financial Institution (FI043230)  
Period End Date: 31/12/2016

**Part II: Account Holder or Payee Information**

Document Type: \*  
Document Reference ID: \*  
If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

**Do not make a selection for Account Holder Type if the Account Holder or Payee is an individual. Selection of one type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.**

Account Holder Type: \*

Taxpayer Identification Number (TIN):

Entity Name: \*

**For individuals, please provide the following:**

Title:   
First Name:   
Middle Name:   
Last Name:   
Date of Birth:

**Address**

Number, Street, and Room or Suite no:   
City or Town: \*  
State/Province/Region:   
Post Code:   
Country: \*

d. Taxpayer Identification Number (TIN)

Please note the following important information regarding the Taxpayer Identification Number (TIN) field in “Part II: Account Holder or Payee Information” of the screen of the AEOI Portal shown above.

**Account Holder / Controlling Person that does not provide documentation**

US FATCA due diligence rules permit Financial Institutions to rely on AML due diligence procedures in respect of certain Pre-existing Accounts without obtaining a self-certification. In those cases, it will not be necessary to report on the relevant Financial Account if there is no indicia that the Account Holder / Controlling Person is a Specified US Person.

When an FI is required to obtain a self-certification and is unable to obtain it, the FI must not open the Financial Account or must close the Financial Account if it was already opened. If there is indicia that the Account Holder / Controlling Person is a Specified US Person, a report must be made in respect of that Financial Account.

**Account Reports: Tax Identification Numbers (TIN) of Account Holders and Controlling Persons / Substantial US Owners)**

Tax Identification Numbers (TIN)s for individuals or Identification Numbers (IN)s for entities should be provided for the Account Holder / Controlling Person if held.

To be considered valid, a value for a TIN data element must be in one of the following formats for a US TIN:

- Nine consecutive numerical digits without hyphens or other separators (e.g., “123456789”);
- Nine numerical digits with two hyphens, one hyphen entered after the third numeric digit and a second hyphen entered after the fifth numeric digit (e.g., “123-45-6789”); or
- Nine numerical digits with a hyphen entered after the second digit (e.g., “12-3456789”).

**If no TIN or IN is held for a US reportable account, for the year ended 31 December 2016 you must enter nine consecutive zeros without hyphens or other separators, i.e.:**

**00000000**

**It is mandatory to report a TIN for the year ending 31 December 2017 onwards.**

**Where a TIN is provided and sent to the IRS it will be validated. The FI should expect to receive an IRS notification if the TIN is incorrect.**

- e. If the Entity is either:
- (i) a Passive NFFE with Substantial US Owners (i.e. Controlling Persons under the USA-Cayman Model 1B IGA); or
  - (ii) an Owner Documented FFI, with Substantial US Owners,

input the information of the Organisation and Substantial US Owners/Controlling Persons in the AEOI Portal screen shown below. It is not mandatory to provide the Organisation TIN in this field if that information is not held.

Part III: Identifying Information of U.S. Owners that are specified U.S. Persons

Substantial owner type: Organisation

Organisation name: Sample Organisation

Organisation TIN: [Redacted]

Address:

Number, Street, and Room or Suite no: 133 Egin Avenue

City or Town: George Town

State/Province/Region: Grand Cayman

Post Code: KY1-9000

Country: CAYMAN ISLANDS

- f. Input the Financial Information and specify whether or not the account was closed:

Part IV: Financial Information

Account Number: 123456

Account Closed: Yes No

Account Balance: 1,000,000

Currency: US Dollar

Payment Type: Dividends

Currency: US Dollar

Amount: 50,000

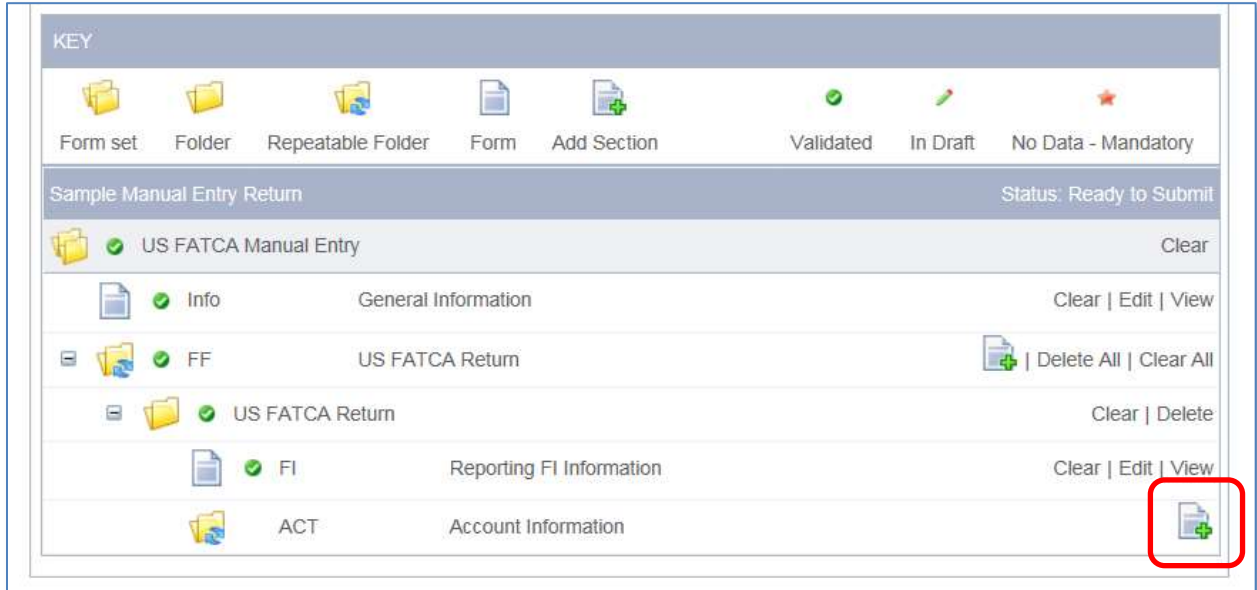
Add [Redacted]

Delete [Redacted]

Save as Draft Validate & Save

The **Add** and **Delete** buttons can be used to add or delete Financial Information.

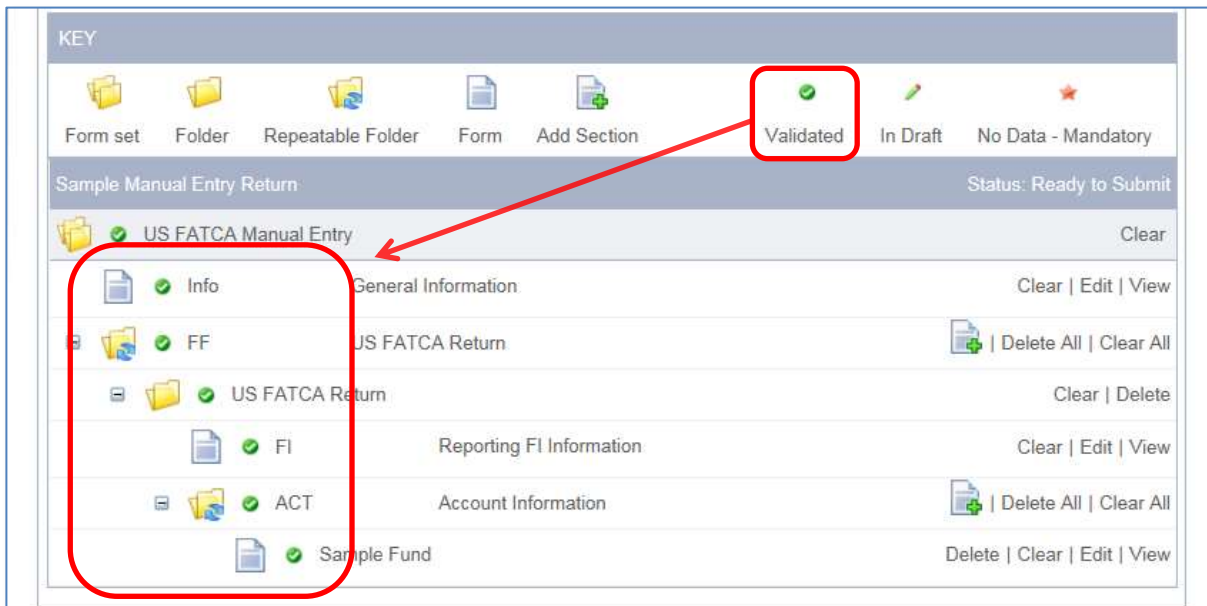
- Repeat steps 8 to 9 for all forms that should be submitted as part of the US FATCA Manual Entry Return.



### 1.2.1 Submitting US FATCA Manual Entry Returns

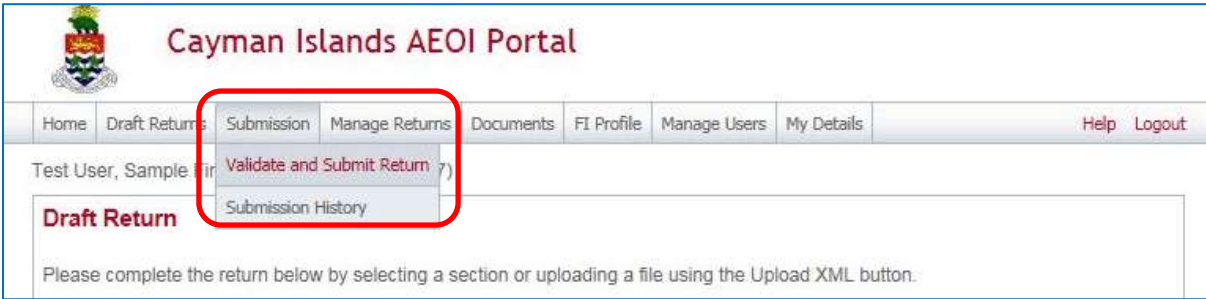
To submit a Manual Entry Return, all mandatory forms within the Return must be in validated status, which is indicated by a green checkmark icon.

The image below shows a sample Return that has all mandatory forms validated.



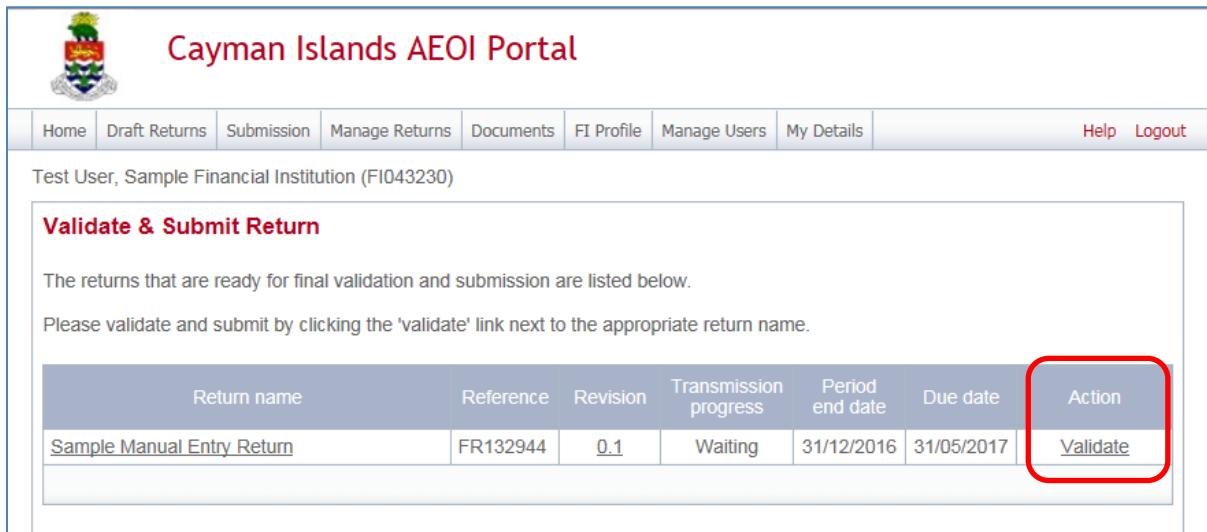


1. Using the menu bar, navigate to **Submission > Validate and Submit Return**.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top left is the Cayman Islands coat of arms. The main header is "Cayman Islands AEOI Portal". Below this is a navigation menu with the following items: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The "Submission" menu is expanded, and the "Validate and Submit Return" option is highlighted with a red box. Below the menu, the user is identified as "Test User, Sample Financial Institution (FI043230)". There is a section titled "Draft Return" with a "Submission History" link. A message at the bottom says: "Please complete the return below by selecting a section or uploading a file using the Upload XML button."

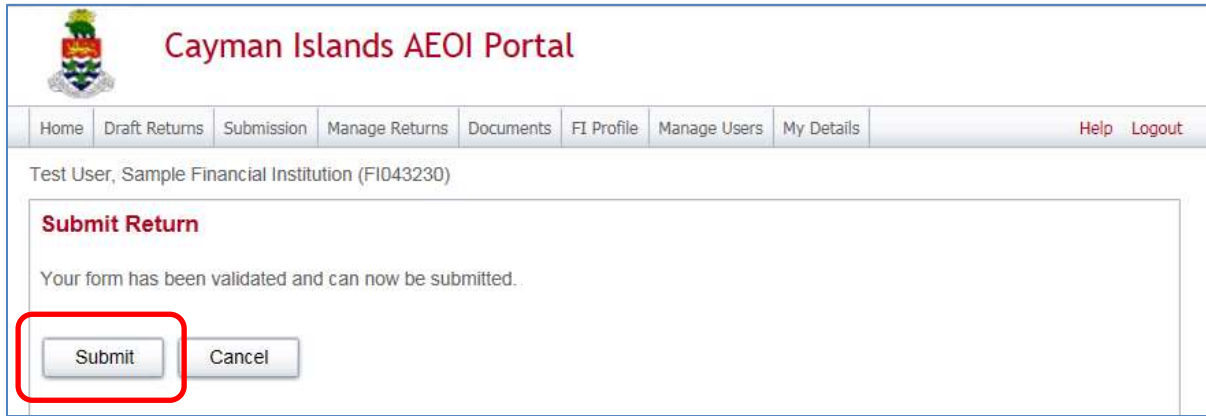
2. Select the **Validate** link in the Action column for the Return to be submitted.  
Only Manual Entry Returns in Ready to Submit status (all forms are validated) will appear.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top left is the Cayman Islands coat of arms. The main header is "Cayman Islands AEOI Portal". Below this is a navigation menu with the following items: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is identified as "Test User, Sample Financial Institution (FI043230)". There is a section titled "Validate & Submit Return". Below this, there is a message: "The returns that are ready for final validation and submission are listed below. Please validate and submit by clicking the 'validate' link next to the appropriate return name." Below the message is a table with the following columns: Return name, Reference, Revision, Transmission progress, Period end date, Due date, and Action. The table contains one row: "Sample Manual Entry Return", "FR132944", "0.1", "Waiting", "31/12/2016", "31/05/2017", and "Validate". The "Validate" link is highlighted with a red box.

Return name	Reference	Revision	Transmission progress	Period end date	Due date	Action
<a href="#">Sample Manual Entry Return</a>	FR132944	<a href="#">0.1</a>	Waiting	31/12/2016	31/05/2017	<a href="#">Validate</a>

3. Select **Submit** to submit the (entire) Return for validation.



The screenshot displays the Cayman Islands AEOI Portal interface. At the top left is the Cayman Islands coat of arms. To its right, the text 'Cayman Islands AEOI Portal' is displayed in a dark red font. Below this is a horizontal navigation menu with the following items: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The 'Help' and 'Logout' links are in red. Below the navigation menu, the user's identity is shown as 'Test User, Sample Financial Institution (FI043230)'. The main content area features a section titled 'Submit Return' in bold red text. Below the title, a message states 'Your form has been validated and can now be submitted.' At the bottom of this section, there are two buttons: 'Submit' and 'Cancel'. The 'Submit' button is highlighted with a red rectangular box.

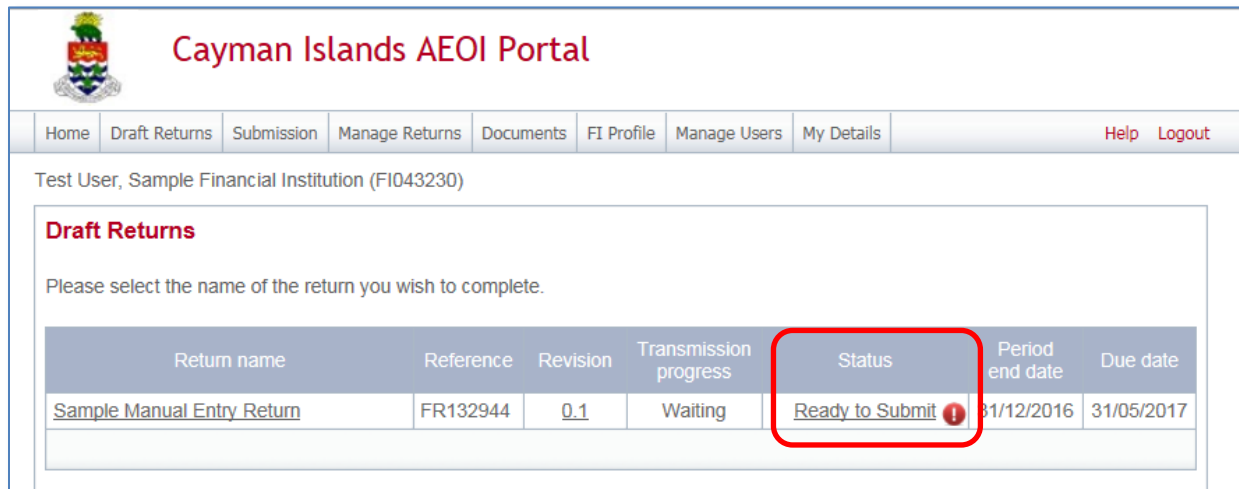
The AEOI Portal will begin the validation of the data immediately.

- If the Return is successfully submitted with no errors, the User will receive a system-generated email notifying them of the successful submission.
- If there are validation issues with the Return upon submission, the User will be notified on the page. See *Module IV Section 1.3 Reviewing and correcting validation issues*.

### Section 1.3 Reviewing and correcting validation issues

If there are validation issues with the Return, a User must review the errors in order to determine corrective actions that need to be made.

1. Using the menu bar, navigate to **Draft Returns**.
  - a. If there are errors on a Return that a User has attempted to submit, the error icon (red exclamation point) will be displayed beside the Return status.
2. Select the **error icon** to display the validation errors.




**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

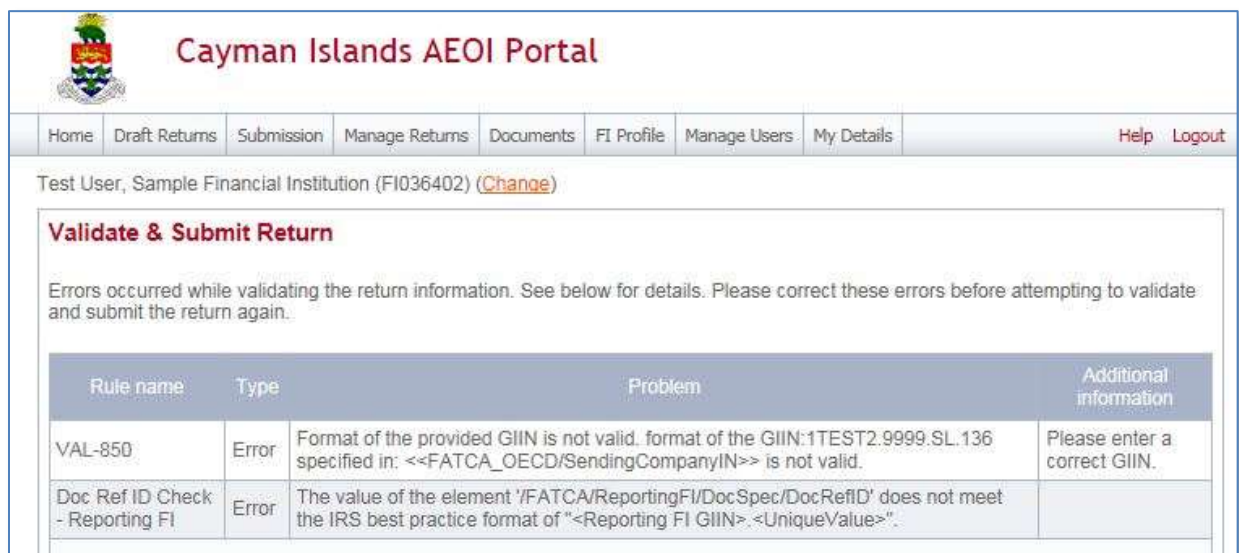
Test User, Sample Financial Institution (FI043230)

**Draft Returns**

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

Return name	Reference	Revision	Transmission progress	Status	Period end date	Due date
<a href="#">Sample Manual Entry Return</a>	FR132944	0.1	Waiting	Ready to Submit 	31/12/2016	31/05/2017

3. The **Validation Page** will open. This provides details of the errors that need to be corrected.



**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI036402) [\(Change\)](#)

**Validate & Submit Return**

Errors occurred while validating the return information. See below for details. Please correct these errors before attempting to validate and submit the return again.

Rule name	Type	Problem	Additional information
VAL-850	Error	Format of the provided GIIN is not valid. format of the GIIN:1TEST2.9999.SL.136 specified in: <<FATCA_OECD/SendingCompanyIN>> is not valid.	Please enter a correct GIIN.
Doc Ref ID Check - Reporting FI	Error	The value of the element '/FATCA/ReportingFI/DocSpec/DocRefID' does not meet the IRS best practice format of "<<Reporting FI GIIN>>.<UniqueValue>".	

4. To correct the errors and resubmit the Return, select **Back**.

5. Select the **Return name** from the Return name column of the table.
  - a. Manual Entry Return.
    - i. Select **Edit** next to the form(s) that need to be corrected.
    - ii. Correct the data and once complete select **Validate & Save**.
    - iii. Follow the steps to submit the Return, as per *Module IV 1.2.1 Submitting US FATCA Manual Entry Returns*.
  - b. XML Upload Return.
    - i. Select the **Upload data** link and select the updated XML file to upload.
    - ii. The system will begin validation of the new file immediately.

## Section 2. Deleting Returns

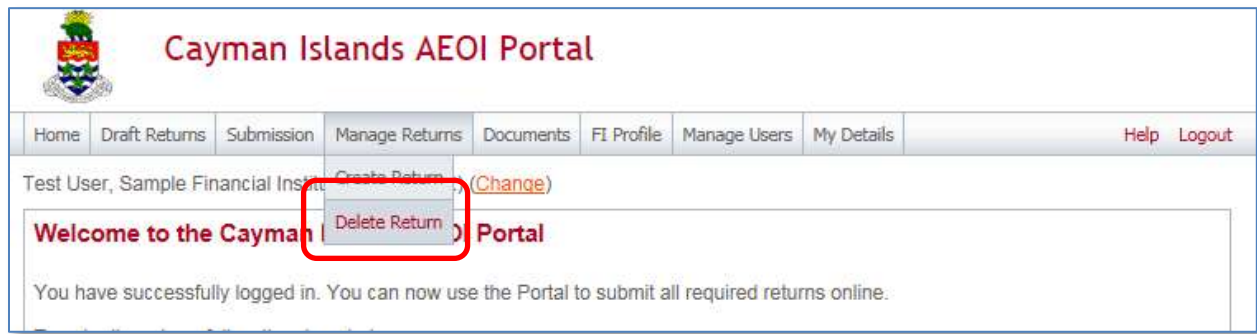
Users cannot delete Returns which have been submitted and are in Accepted status.

- In the event a User submits an incorrect or incomplete Return, contact the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) who will advise on the best remedial action.

Users can delete Returns, which are in one of the following status:

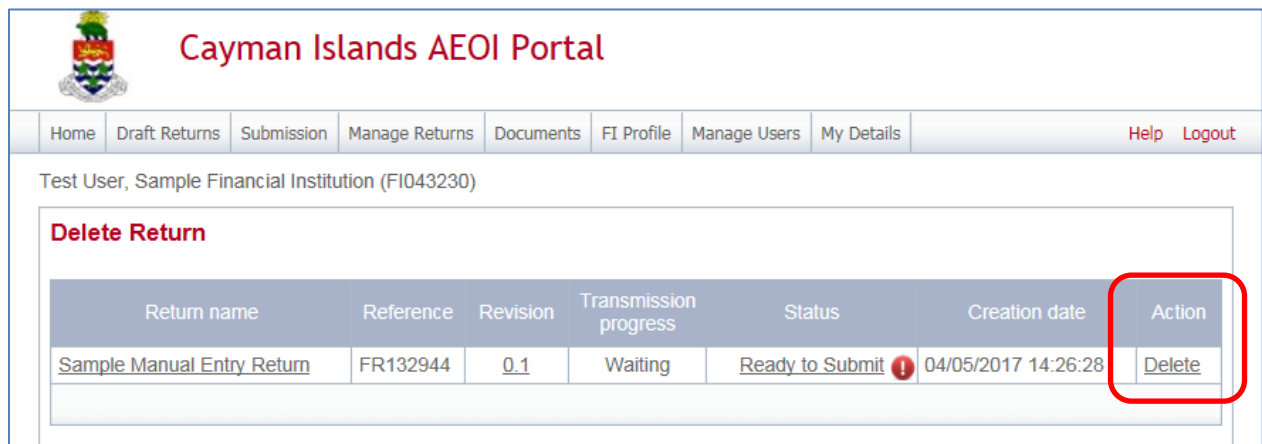
- In Draft
- No Data
- Ready to Submit

1. Using the menu bar, navigate to **Manage Returns > Delete Return** to view the Returns that are available to be deleted.




The screenshot shows the Cayman Islands AEOI Portal interface. The top navigation bar includes links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the navigation bar, the user is logged in as 'Test User, Sample Financial Institution'. A dropdown menu is open under 'Manage Returns', with the 'Delete Return' option highlighted by a red box. The main content area displays a welcome message and a notification that the user has successfully logged in.

2. Select **Delete** for each Return to be removed.



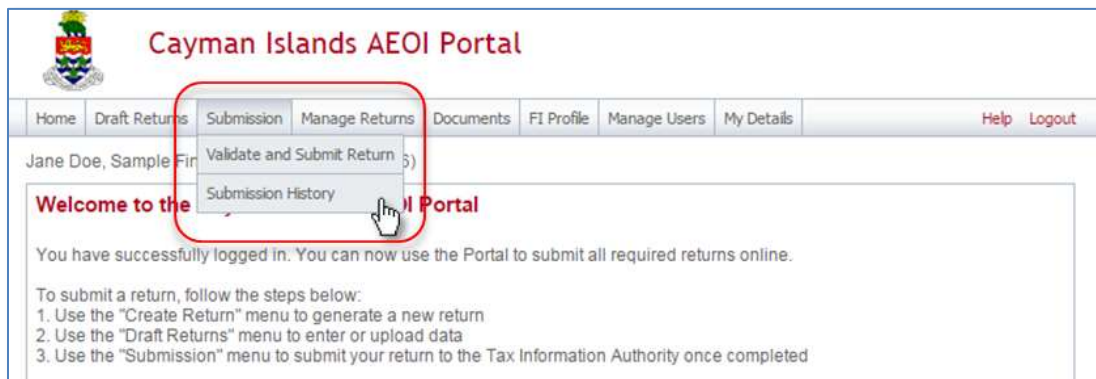
The screenshot shows the 'Delete Return' page in the Cayman Islands AEOI Portal. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays a table of returns with the following columns: Return name, Reference, Revision, Transmission progress, Status, Creation date, and Action. The 'Delete' button in the Action column is highlighted by a red box.

Return name	Reference	Revision	Transmission progress	Status	Creation date	Action
<a href="#">Sample Manual Entry Return</a>	FR132944	0.1	Waiting	<a href="#">Ready to Submit</a> 	04/05/2017 14:26:28	<a href="#">Delete</a>

### Section 3. Viewing Submitted Returns

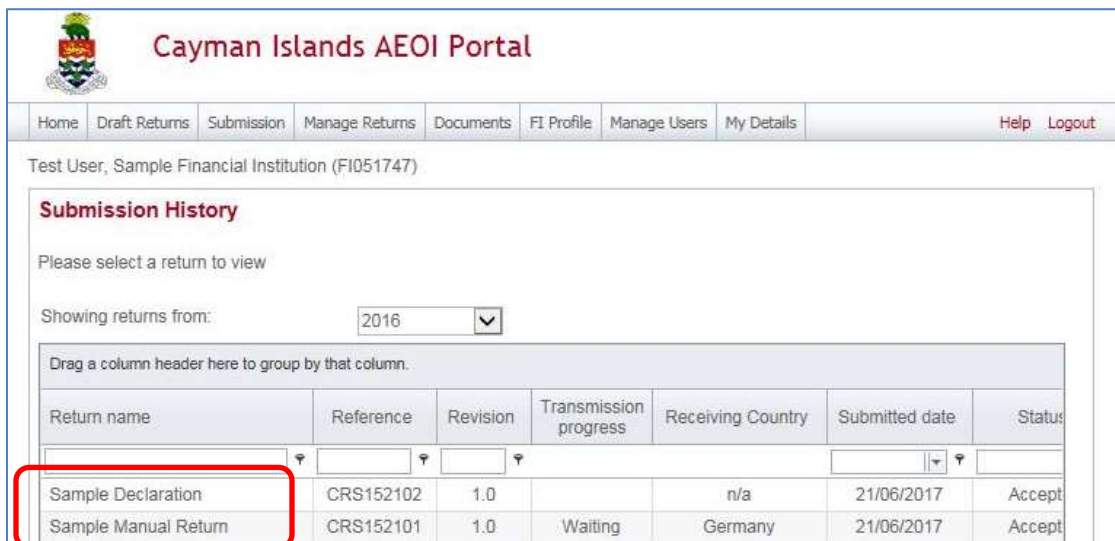
Once a Return has been successfully submitted, it can no longer be edited or deleted. It will show an "Accepted" Status in Submission History.

- A Manual Return can be viewed in a read-only web form.
  - A submitted XML Upload Return can be downloaded and saved.
1. Using the menu bar, navigate to **Submission > Submission History**.



The **Submission History** page presents all of the Returns submitted for each FI.

2. Select the **name of the Return** from the Return name column of the Submission History table.



The **View Return** page allows a User to view the data within each Return.

3. For Manual Entry Return, select each form in the **Return View** to review the data.
4. For XML Upload Return: Select the **View Upload History** icon.
  - a. Select the **Return name** to download the XML file.

## Sections 4 to 7 Amended, Void and Corrected records

### Note:

Before correcting, amending and voiding records refer to Section 7 'Correcting, Amending and Voiding Records – New' of the [IRS FATCA XML Schema 2.0 User Guide](#).

### Records

A record consists of filer information, such as Reporting FI and the reporting group information, such as Sponsor (if any), **plus** a NilReport or Account Report. That is, the IRS term "record" is an element of what the TIA refers to as a "US FATCA Return".

### What are the differences between corrected, void and amended records?

Generally, there are three scenarios for updating a previously filed and accepted FATCA Reports:

- **Amend:** If you discover a record should be updated and have not received a record level error notification, you can amend the record. In some special cases, as described in Section 7 of the IRS FATCA XML Schema 2.0 User Guide, instead of amending a record, you should void the old record and send a new record.
- **Void:** If you discover a record was sent in error and were not required to file, then you can void the record.
- **Correction:** If you receive a record-level error notification because the record failed application validation, you should correct the record. Section 7 of the IRS FATCA XML Schema 2.0 User Guide indicates when exceptions may apply.



## Section 4. Creating an Amended Return

**Note:** Refer to Section 7 of the IRS FATCA XML Schema 2.0 User Guide before creating an amended return.

An Amended Return is used to edit a previously submitted and accepted Return in a “received” status.

### Section 4.1 Creating a Manual Entry Amended Return

1. Before a User creates the **Amended Data Return** it is recommended they first view the original Return to take note of some required information.
2. Follow *Module IV Section 3 Viewing Submitted Returns* and navigate to the original Return.
3. Take note of the following information from the **General Information** form.
  - a. Message Reference ID.

The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, and My Details. Below the menu, the user is identified as 'Test User, Sample Financial Institution (F1043230)'. The main content area is titled 'US FATCA Return' and contains the following information:

- Financial Institution: Sample Financial Institution (F1043230)
- Period end date: 31/12/2016
- Document Type: New Data
- Message Reference: 160d2b71-e08a-42dc-0b55-e3f

The 'Message Reference' field is highlighted with a red box. To the right of this field, there is a text box for entering a message reference ID if the report represents a change to a previously submitted report. At the bottom right, there are two buttons: 'Save as Draft' and 'Validate & Save'.

4. Select **Back** then select the **Reporting FI Information** form.
  - a. Take note of the Document Reference ID.

The screenshot shows the Cayman Islands AEOI Portal interface, similar to the previous one. The user is still 'Test User, Sample Financial Institution (F1043230)'. The main content area is titled 'US FATCA Return' and contains the following information:

- Financial Institution: Sample Financial Institution (F1043230)
- Period End Date: 31/12/2016
- Document Type: New Data
- Document Reference ID: 1TEST2-9999-3L-136-c9df9c

The 'Document Reference ID' field is highlighted with a red box. To the right of this field, there is a text box for entering a document reference ID if the data represents a change to previously submitted data. At the bottom right, there is a button labeled 'Validate & Save'.

5. Select **Back** then select the **Account Information** form(s).
  - a. Take note of the Document Reference ID.
  - b. This must be completed for each Account Information form within the Return.
  
6. Follow *Module IV Section 1 Creating and Submitting US FATCA Returns* to create a new Return.
  - a. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be amended.
  
7. Once the new Return is created, select it from the Draft Return menu.
  - a. See *Module IV Section 1.2 Completing a US FATCA Manual Entry Return*.
  - b. Follow steps 1-3.
  - c. In the General Information form, set Document type to **Amended Data**.
  - d. The **Message Reference** is prepopulated.
  - e. **Corresponding Message Reference ID** enter the **Message Reference noted from the original Return**.
  - f. Select **Validate & Save**.

The screenshot shows the 'Cayman Islands AEOI Portal' interface. At the top, there is a navigation menu with links: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'US FATCA Return' and contains the following information:

- Financial Institution: Sample Financial Institution (FI043230)
- Period end date: 31/12/2016
- General information** section:
  - Document Type: Amended Data (dropdown menu)
  - Message Reference: 100c2871-e59a-420c-0b58-e3
  - A red box highlights a note: 'If this report represents a change to a previously submitted report, please enter the corresponding Message Reference here' with an input field containing 'ed325571-g74e-37dc-0b58-e3'.

At the bottom of the form, there are two buttons: 'Save as Draft' and 'Validate & Save'.

8. Select the **Add Section** icon beside the US FATCA folder.
  
9. Expand the US FATCA folder.
  
10. Select the **Reporting Financial Information** form.
  - a. Set the Document Type to **Amended Data**.
  - b. The **Document Reference ID** is prepopulated.
  - c. Complete the remainder of the form, including the amends.
  
11. Select **Validate & Save** once the form is complete.

12. Select the Account Information form

- a. Set the Document Type to **Amended Data**.
- b. The Document Reference ID is prepopulated and does not require User input.
- c. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.

The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the navigation, the user is identified as 'Test User: Sample Financial Institution (FI043230)'. The main content area is titled 'US FATCA Return' and shows the following details:

- Financial Institution: Sample Financial Institution (FI043230)
- Period End Date: 31/12/2015
- Document Type: Amended Data\*
- Document Reference ID: 11E5T2-99999-SL-136-e9d99c\*

A red rectangular box highlights a note that reads: 'If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here'. To the right of this note, there is a text input field containing the value '11E5T2-99999-SL-136-001'.

- d. Complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

13. Repeat the above steps for each created **Account Information** form which you wish to amend.

14. Select **Validate & Save** once all updates are complete.

15. Once all updates are complete, **submit the Return** following *Module IV 1.2.1 Submitting US FATCA Manual Entry Returns*.

## Section 4.2 Creating an XML Amended Return

1. Follow *Module IV Section 3 Viewing Submitted Returns*.
  - a. Download and save the XML file so it can be edited.
  
2. Follow *Module IV Section 1.1 Creating US FATCA XML Returns* to create a new Return
  - a. Please note that submitting an Amended Data Return is different than submitting a New Data Return.
  - b. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be amended.
  
3. To submit an Amended Return, changes must be made within the DocSpec element of the XML file.
  - a. DocTypeIndic element must be **FATCA4** to denote an Amended record.
  - b. CorrMessageRefID element must be **set equal to the MessageRefID for the original file** in which the record being amended was contained.
  - c. CorrDocRefID element must be **set equal to the DocRefID for the original record** being amended.

Please refer to *Section 7 – “Correcting, Amending and Voiding Records – New”* of the IRS FATCA XML v2.0 User Guide

<https://www.irs.gov/pub/irs-pdf/p5124.pdf>

4. Complete the XML file Return submission as per *Module IV 1.1.1 Uploading and submitting US FATCA XML Returns*.

## Section 5. IRS notifications

### Note:

- Refer to Section 7 of the IRS FATCA XML Schema 2.0 User Guide before attempting to correct a Return.
- Read the ICMM Notifications User Guide\* in conjunction with this User Guide.  
\*IRS International Compliance Management Model (ICMM) Notifications User Guide:  
<https://www.irs.gov/pub/fatca/icmmnotificationxmlschemauserguidefinal.pdf>
- The ICMM Notifications User Guide includes detailed explanations about the potential error notifications Users will receive in response to FATCA Returns submitted and the required steps to address them. Also refer to the IRS FATCA ICMM Report Notifications webpage for current FAQs on error notifications:  
<https://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications> .
- An FI **MUST** submit all FATCA Returns via the AEOI Portal notwithstanding anything to the contrary in the ICMM Notifications User Guide regarding submissions via the IRS IDES or by a paper submission of Form 8966.
- An FI **MUST** address IRS error notifications promptly by submitting the appropriate Return to the TIA via the AEOI Portal so that the TIA, in turn, is able to transmit that Return to the IRS via the IDES within the prescribed 120 day period.
- **All required remedial action must be successfully completed via the Cayman AEOI Portal by the reporting year specific deadline shown on the DITC website [AEOI News & Updates](#) page.**

US FATCA submissions that were transmitted by the TIA via IDES may generate IRS notifications. These are attached by the AEOI Portal Team to the associated FI Return in the AEOI Portal. An IRS notification may require further action (e.g. the submission of a Corrected Return or Void Return via the AEOI Portal).

Note that some notifications state within the XML file that no further action is required; multiple errors may however be highlighted within the XML file so care must be taken when reviewing.

Once an IRS notification is available for a User to download from the AEOI Portal, the PPOC and associated Secondary User(s) will receive a system-generated email from the AEOI Portal or an advisory email from [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky).

## Section 5.1 Downloading an IRS notification

If a User is unable download the IRS notification following the steps outlined below, the AEOI Portal Team should be contacted at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky).

A User will need to provide their name, the FI name, FI number, associated Return name and brief details of the issue being experienced. The Cayman AEOI Portal Team can only correspond with an FI's PPoC or a Secondary User (i.e. the person sending the correspondence must have authorisation to access the FI information or the AEOI Portal Team will be unable to assist).

1. Log in to the AEOI Portal.
  - a. If a User has access to multiple FI's, they should select the FI which relates to the email received.
2. Using the menu bar navigate to **Submission > Submission History**
3. Review the Transmission Progress column.

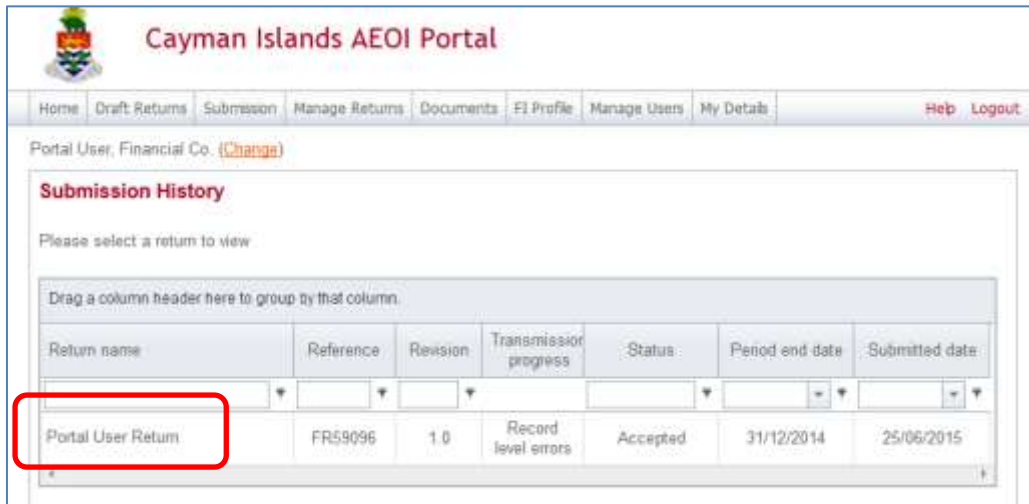
The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with items: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Portal User, Financial Co. (Change)'. The main content area is titled 'Submission History' and includes a prompt 'Please select a return to view'. Below this is a table with a header row and one data row. The header row columns are: Return name, Reference, Revision, Transmission progress, Status, Period end date, and Submitted date. The data row contains: Portal User Return, FR59096, 1.0, Record level errors, Accepted, 31/12/2014, and 25/06/2015. A red box highlights the 'Transmission progress' column.

Return name	Reference	Revision	Transmission progress	Status	Period end date	Submitted date
Portal User Return	FR59096	1.0	Record level errors	Accepted	31/12/2014	25/06/2015

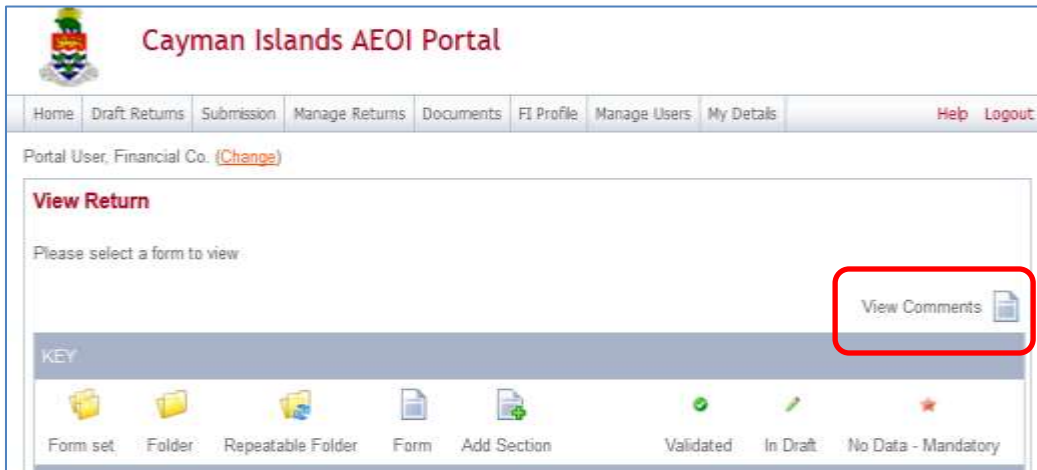
**Figure 1 – Transmission progress explained**

Transmission progress	Next Step
Received	The Return has been validated by the IRS and no errors have been identified. <b>No further action is required</b>
Waiting	The Return has been submitted to the IRS for validation, but <b>the IRS has not yet sent a notification to the TIA.</b> If an IRS notification that is relevant to a User is received in the future, it will be posted in the AEOI Portal. The PPOC and Secondary Users will then receive an email from the AEOI Portal instructing next steps.
Invalid MessageRefID	<b>Action is required</b> Select the <b>Return</b> from the Return name column of the table (see below for steps)
Duplicate MessageRefID	
Invalid DocRefID	
Record level errors	
Field level errors	

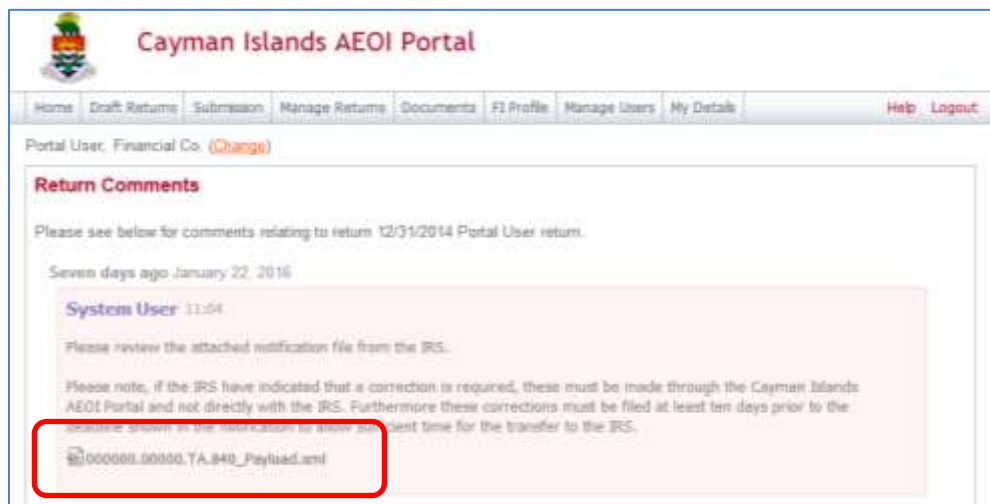
4. Select **Portal User Return**



5. In the **View Return** page select the **Form icon** next to View Comments.



6. Right click on the file **000000.00000.TA.840\_Payload.xml**



- a. Select **Save...**
- b. The IRS notification should be automatically downloaded to the default Downloads folder of the computer.
- c. Navigate to the default **Downloads folder** of the computer and locate the IRS notification. It will be saved as 000000.00000.TA.840\_Payload.xml.
- d. **Right click** on the file.
- e. Select **Open with**.
- f. Select **Choose default programme**.
- g. Select **Internet Explorer**.
- h. Select **OK**.

The Internet Explorer window will open displaying the 000000.00000.TA.840\_Payload.xml file.



The image below shows how the IRS notification will look once opened.

```
</ns:KeyInfo>
</ds:KeyInfo>
<ds:Object id="fd-2996d315d4228eaf1fb407ff3667e8ec3b90d49a">
  <ns3:FATCAValidFileNotification xmlns:ns3="urn:fatca:fatca:errornotification" xmlns:ns2="urn:fatca:fatca:validfilenotification"
    xmlns:ns1="urn:fatca:fatca:agerecorderrornotification" xmlns="urn:fatca:fatca:notificationbase">
    <FATCANotificationHeaderGrp>
      <FATCANotificationCreateTs>2015-12-05T19:20:17Z</FATCANotificationCreateTs>
      <FATCANotificationRefId> </FATCANotificationRefId>
      <FATCANotificationCd>NVF</FATCANotificationCd>
      <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
      <FATCAEntityReceiverId>000000.00000.TA.136</FATCAEntityReceiverId>
      <ContactInformationTxt>http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</ContactInformationTxt>
    </FATCANotificationHeaderGrp>
    <OriginalFileMetadataGrp>
      <IDESTransmissionId>136F09t64NGlSmKpH5Wj99jV_XTebMX</IDESTransmissionId>
      <IDESSendingTs>2015-10-02T01:42:46.046Z</IDESSendingTs>
      <SenderFileId>20150930T230156929Z_000000.00000.TA.136.zip</SenderFileId>
    </OriginalFileMetadataGrp>
    <OriginalFileMessageSpecGrp>
      <MessageRefId>35-1-X56388014367MP</MessageRefId>
      <SendingCompanyGIDN> </SendingCompanyGIDN>
      <TransmittingCountryCd>US</TransmittingCountryCd>
      <ReceivingCountryCd>US</ReceivingCountryCd>
      <MessageTypeCd>FATCA</MessageTypeCd>
      <ReportingPeriodDt>2014-12-31Z</ReportingPeriodDt>
    </OriginalFileMessageSpecGrp>
    <NotificationContentTxt>The IRS has determined that the referenced file is in a valid format. Individual records submitted within the file have been processed and any errors detected during processing are provided in the Error Details included. For more information about record level errors, including their classification under an intergovernmental agreement (IGA), see: http://www.irs.gov/Businesses/Corporations/FATCA-Error-Notifications</NotificationContentTxt>
  </OriginalFileProcessingDataGrp>
  <FileTypeCd>NEW</FileTypeCd>
  <FinancialInstitutionCnt>1</FinancialInstitutionCnt>
  <RecordCnt>1</RecordCnt>
  <DupAccountReportRecordCnt>0</DupAccountReportRecordCnt>
  <NonDupAccountReportRecordCnt>1</NonDupAccountReportRecordCnt>
  <PooledReportRecordCnt>0</PooledReportRecordCnt>
  </OriginalFileProcessingDataGrp>
  <HCATreatyStampTxt>This information is furnished under the provisions of an income tax treaty, tax information exchange agreement (TIEA), or other agreement for the exchange of information with a foreign government, and its use and disclosure must be governed by the provisions of that treaty, TIEA, or
```

## Section 5.2 Understanding an IRS notification Code

Once the IRS notification is downloaded from the AEOI Portal, it must be examined to determine what further action is required.

Each IRS notification contains a specific FATCA notification code, which represents the status of the submitted Return.

A User must search through the downloaded IRS notification to determine what further action is required.

The IRS has produced the FATCA Reports - International Compliance Management Model (ICMM) Notifications User Guide (ICMM Notifications User Guide) to explain the error codes within their notifications.

That ICMM Notifications User Guide must be referred to for the next steps.

**FATCA Reports - International Compliance Management Model (ICMM) Notifications User Guide:**

<https://www.irs.gov/pub/fatca/fatcareportsicmmnotificationsuserguidefinal.pdf>

1. Open the downloaded IRS notification as per *Module IV Section 5.1 Downloading an IRS notification*.
2. Navigate to the search function by holding 'Ctrl' and 'F' at the same time.
3. In the search window, type **FATCANotificationCd** to locate the 3 letter FATCA notification code.

```
<FATCANotificationHeaderGrp>  
  <FATCANotificationCreateTs>2015-12-05T21:23:54Z</FATCANotificationCreateTs>  
  <FATCANotificationRefId>60272</FATCANotificationRefId>  
  <FATCANotificationCd>NDR</FATCANotificationCd>  
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
```

```
<FATCANotificationHeaderGrp>  
  <FATCANotificationCreateTs>2015-12-03T23:19:46Z</FATCANotificationCreateTs>  
  <FATCANotificationRefId>54065</FATCANotificationRefId>  
  <FATCANotificationCd>NVF</FATCANotificationCd>  
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
```

```
<FATCANotificationHeaderGrp>  
  <FATCANotificationCreateTs>2015-12-05T15:23:43Z</FATCANotificationCreateTs>  
  <FATCANotificationRefId>59197</FATCANotificationRefId>  
  <FATCANotificationCd>NDM</FATCANotificationCd>  
  <FATCAEntitySenderId>000000.00000.TA.840</FATCAEntitySenderId>
```

Figure 2 – Understanding IRS notification codes

<https://www.irs.gov/pub/fatca/icmmnotificationxmlschemauserguidefinal.pdf>

IRS FATCA notification code and section of the ICMM Notifications User Guide	1 <sup>st</sup> Step	2 <sup>nd</sup> Step	3 <sup>rd</sup> Step
<p>NMR</p> <p>4.9</p> <p>File Contains Invalid Message Ref ID</p>	<p>Invalid MessageRefId Notification</p> <ul style="list-style-type: none"> <li>MessageRefId value consisting solely of one or more blank characters</li> </ul> <p>The <b>Cause of the Problem</b> section explains the error.</p> <p><b>Note:</b> Make any correction via the AEOI Portal and not directly to the IRS / IDES</p>	<p>These errors occur in the core references used to identify the file. Therefore, the IRS state that Users must resubmit their Return via a new data Return.</p> <p><b>DO NOT</b> submit a corrected or void data Return. Users cannot delete their original Return from the AEOI Portal.</p> <p>To submit a <b>New Data Return</b> via the AEOI Portal, see <i>Module IV Section 1 Creating and Submitting US FATCA Returns</i>.</p>	<p>n/a</p>
<p>NDM</p> <p>4.10</p> <p>File Contains Duplicate MessageRefId</p>	<p>Duplicate MessageRefId Notification</p> <ul style="list-style-type: none"> <li>Duplicate MessageRefId value (MessageRefId value received on a prior valid file).</li> </ul> <p>The <b>Cause of the Problem</b> section explains the error.</p> <p><b>Note:</b> Make any correction via the AEOI Portal and not directly to the IRS / IDES</p>		
<p>NDR</p> <p>4.11</p> <p>File Contains Invalid DocRefId</p>	<p>File Containing Invalid DocRefId Notification</p> <ul style="list-style-type: none"> <li>DocRefId value consisting solely of one or more blank characters</li> </ul> <p>The <b>Cause of the Problem</b> section explains the error.</p> <p><b>Note:</b> Make any correction via the AEOI</p>		

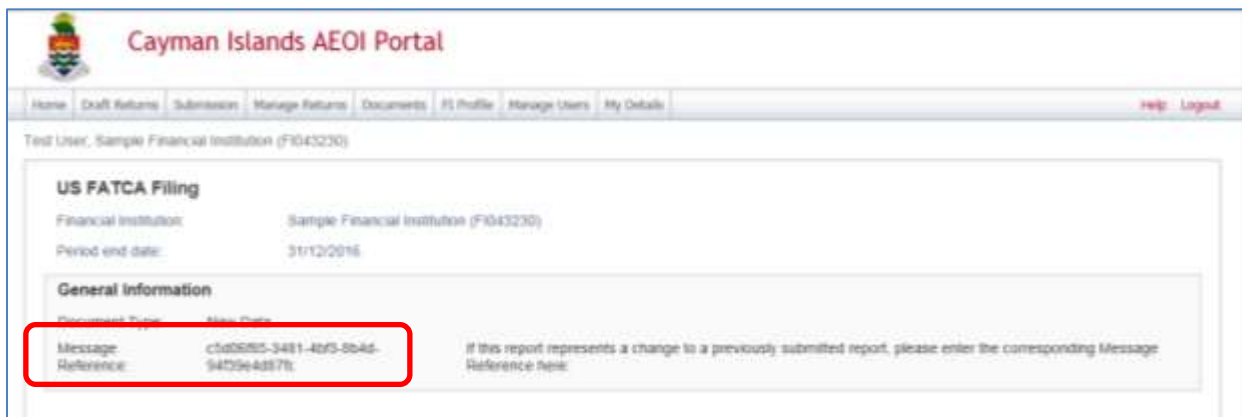
IRS FATCA notification code and section of the ICMM Notifications User Guide	1 <sup>st</sup> Step	2 <sup>nd</sup> Step	3 <sup>rd</sup> Step
	Portal and not directly to the IRS / IDES		
NVF 5.3 Valid File Notification (With Record-Level Errors)	<p>Valid File Notification (With Record Level-Errors)</p> <p>Use the search function to find the related 4 digit error code</p> <p>Search <b>ErrorCd</b></p> <p>The result will be code from 8001 to 1018</p> <p>Refer to the ICMM Notifications User Guide Table 5-1 "ICMM Record-Level Processing Error Codes (electronic filing)" on Pages 38 to 40</p> <p>If the 4 digit error code is not displayed please contact the AEOI Portal Team at <a href="mailto:CaymanAEOIPortal@gov.ky">CaymanAEOIPortal@gov.ky</a></p>	<p>Use the search function again to find the specific field/record level error.</p> <p>Search <b>FieldErrorGrp</b>.</p> <p>Refer to <b>ICMM Notifications User Guide Section 5 Page 33</b> for a further explanation.</p>	<p>To submit a <b>Corrected Data Return</b> via the AEOI Portal, see <i>Module IV Section 6 Creating Corrected Returns in Response to an IRS notification</i>.</p> <p>To submit a <b>Void Data Return</b> via the AEOI Portal, see <i>Module IV Section 7 Creating Void Returns in Response to an IRS notification</i>.</p> <p>Users must replace the voided Return with a New Data Return, correcting all fields as requested in the IRS notification</p>

## Section 6. Creating Corrected Returns in Response to an IRS notification

### Section 6.1 Creating Corrected Manual Entry Returns

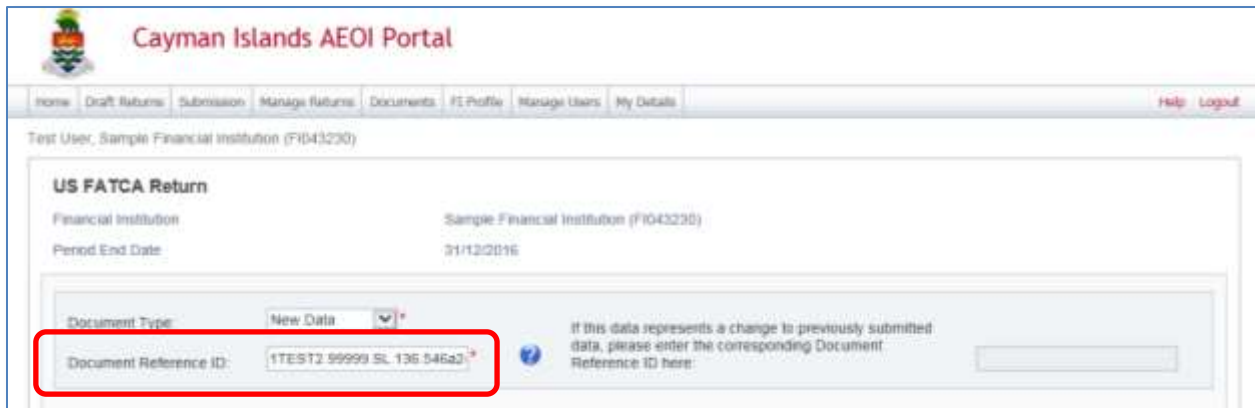
Before a User creates the Corrected Data Return it is recommended they first view the original Return to take note of some required information.

1. Follow *Module IV Section 3 Viewing Submitted Returns* and navigate to the original Return.
2. Take note of the following information from the **General Information** form.
  - a. Message Reference ID.



The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays the 'US FATCA Filing' form. The 'General Information' section is expanded, showing the 'Message Reference' field with the value 'c1d0595-3481-4b75-5b4d-94729e4d87b'. This field is highlighted with a red rectangular box. Other fields include 'Financial Institution' (Sample Financial Institution (FI043230)) and 'Period end date' (31/12/2016). A note on the right states: 'If this report represents a change to a previously submitted report, please enter the corresponding Message Reference here.'

3. Select **Back** then select the **Reporting FI Information** form.
  - a. Take note of the Document Reference ID.



The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page displays the 'US FATCA Return' form. The 'Document Reference ID' field is highlighted with a red rectangular box and contains the value '1TES72 99999 SL 136 546a2'. Other fields include 'Financial Institution' (Sample Financial Institution (FI043230)) and 'Period End Date' (31/12/2016). A note on the right states: 'If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here.'

4. Select **Back** then select the **Account Information** form(s).
  - a. Take note of the Document Reference ID.
  - b. This must be completed for each Account Information form within the Return, which the IRS notification references.
  
5. Follow *Module IV Section 1 Creating and Submitting US FATCA Returns* to create a new Return.
  - a. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be corrected.
  
6. Once the new Return is created, select it from the Draft Return menu.
  - a. See *Module IV Section 1.2 Completing a US FATCA Manual Entry Return*.
  - b. Follow steps 1-3.
  - c. In the General Information form, set Document type to **Corrected Data**.
  - d. The **Message Reference** is prepopulated and does not require User input
  - d. For the Corresponding Message Reference ID enter the **Message Reference noted from the original Return**
  - e. Select **Validate & Save**.

**Cayman Islands AEOI Portal**

Home | Draft Returns | Submission | Manage Returns | Documents | FI Profile | Manage Users | My Details | Help | Logout

Test User, Sample Financial Institution (F1043230)

**US FATCA Return**

Financial Institution: Sample Financial Institution (F1043230)  
Period end date: 31/12/2016

**General Information**

Document Type: Corrected Data  
Message Reference: 94bb0a7d-30df-4306-92ec-7fd

If this report represents a change to a previously submitted report, please enter the corresponding Message Reference here: d7ee183d-0673-41bd-8c71-a5

Save as Draft | Validate & Save

7. Select the **Add Section** icon beside the US FATCA Return folder.
8. Expand the US FATCA Return folder.
9. Select the **Reporting Financial Information** form.
  - a. Set the Document Type to **Corrected Data**.
  - e. The **Document Reference ID** is prepopulated and does not require User input
  - b. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.

The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with options like Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main section is titled 'US FATCA Return' and contains the following information:

- Financial Institution: Sample Financial Institution (FI043230)
- Period End Date: 31/12/2016
- Document Type: Corrected Data\*
- Document Reference ID: 1TEST2 99999 SL 136 c9d9c\*

A red box highlights a note: "If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:" followed by a prepopulated field containing "1TEST2 99999 SL 136 001".

- d. Complete all input fields as applicable to the FI.
  - i. All fields identified in the IRS notification must be corrected.
  - ii. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Note:** If you are creating a "Void Data" Return, the information **MUST** precisely match the information included in the original data Return.

8. Select **Validate & Save** once the form is complete.



9. Select the **Account Information** form.
  - a. Set the Document Type to **Corrected Data**.
  - b. The **Document Reference ID** is prepopulated and does not require User input.
  - c. For the Corresponding Document Reference ID enter the **Document Reference ID noted from the original Return**.

The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, and My Details. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI043230)'. The main content area is titled 'US FATCA Return' and displays the following information:

- Financial Institution: Sample Financial Institution (FI043230)
- Period End Date: 31/12/2015
- Part II: Account Holder or Payee Information

Under Part II, there are two rows of input fields:

- Document Type: A dropdown menu set to 'Corrected Data' with an asterisk indicating it is mandatory.
- Document Reference ID: A text input field containing 'TTEST2 99999 SL 136 fb0e2t' with an asterisk.

A red rectangular box highlights a section of the form that contains the text: 'If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:' followed by a text input field containing the value 'ABCDEF 99999 SL 136 001'.

- d. Complete all input fields as applicable to the FI.
  - i. All fields identified in the IRS notification must be corrected.
  - ii. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**Note:** If you create a Void Data Return, the information in that Void Data Return **MUST** precisely match the information included in the original data Return.

10. Repeat step 11 for each **Account Information** form(s) within the Return, which the IRS notification references.
11. Select **Validate & Save** once all updates are complete.
12. Once all updates are complete, **submit the Return** following *Section 1.2.1 Submitting US FATCA Manual Entry Returns*.

## Section 6.2 Creating Corrected XML Returns

1. Follow *Module IV Section 3 Viewing Submitted Returns* and navigate to the original Return.
  - a. Download and save the XML file so it can be edited.
  
2. Follow *Module IV Section 1 Creating and Submitting US FATCA Returns* to create a new Return.
  - a. Please note that submitting a Corrected Data Return is different than submitting a New Data Return.
  - b. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be corrected.
  
3. To submit a Corrected Return in response to an IRS notification, changes must be made within the DocSpec element of the XML file.
  - a. DocTypeIndic element must be **FATCA2** to denote a corrected record.
  - b. CorrMessageRefID element must be **set equal to the MessageRefID for the original file** in which the record being corrected was contained.
  - c. CorrDocRefID element must be **set equal to the DocRefID for the original record** being corrected.
  - d. All fields identified in the IRS notification must be corrected.

**Note:** If you create a Void Data Return, the information in that Void Data Return **MUST** precisely match the information included in the original data Return.

Please refer to *Section 6.4 Account Report* of the IRS FATCA XML Schema v2.0 User Guide:

<https://www.irs.gov/pub/irs-pdf/p5124.pdf>

Please see the **ICMM Notifications User Guide Section 5.5 Page 41** for details on how to correct XML files.

The ICMM Notifications User Guide can be found here:

<https://www.irs.gov/pub/fatca/fatcareportsicmmnotificationsuserguidefinal.pdf>

4. Complete the XML file Return submission as per *Module IV 1.1.1 Uploading and submitting US FATCA XML Returns*.

\* ICMM Notifications User Guide Page numbers correct as at March 2017.

## Section 7. Creating Void Returns in Response to an IRS notification

**Note:** Refer to Section 7 of the IRS FATCA XML Schema 2.0 User Guide before creating a void return.

A Void Return should be created at the request of the IRS notification. e.g. “If the record has an error in the Reporting FI GIIN, the original record must be voided and a new record submitted to correct the GIIN.”

Users **MUST** replace the voided Return with a New Data Return, correcting all fields as requested in the IRS notification.

### Section 7.1 Creating a Manual Entry Void Return

1. To create a **Void Return** follow the steps 1 through 12 in *Module IV Section 6.1 Creating Corrected Manual Entry Returns*.
  - i. Ensure the Document Type (where required) is set to **Void Data**.
  - ii. Ensure that the information included in the Void Data Return matches the original data Return.
2. Once all fields are complete, **submit the Return** following *Module IV 1.2.1 Submitting US FATCA Manual Entry Returns*.

### Section 7.2 Creating an XML Void Return

1. Follow *Module IV Section 3 Viewing Submitted Returns* and navigate to the original Return.
  - a. Download and save the XML file.
2. Follow *Section IV.1.1 Creating US FATCA Returns* to create a new Return.
  - a. Please note that submitting a Void Data Return is different than submitting a New Data Return.
  - b. The **Period End Date** entered on the new Return must match the Period End Date on the original Return which is to be void.
3. To submit a Void Return, changes must be made within the DocSpec element of the XML file.
  - a. DocTypeIndic element must be **FATCA3** to denote Void Data.
  - b. CorrMessageRefID element must be **set equal to the MessageRefID for the original file** in which the record to be void was contained.
  - c. CorrDocRefID element must be **set equal to the DocRefID for the original record** to be void.

Please refer to *Section 7 “Correcting, Amending and Voiding Records – New”* of the IRS FATCA XML v2.0 User Guide <https://www.irs.gov/pub/irs-pdf/p5124.pdf>
4. Complete the XML file Return submission as per *Module IV 1.1.1 Uploading and submitting US FATCA XML Returns*.

Once you submit your Void Return, remember to create your New Data Return.

# Module V. CRS Reporting

## Section 1. Creating and Submitting CRS Returns

### Section 1.1 Introduction

#### 1.1.1 CRS Reporting – Annex 3 of the Standard

CRS reporting is based on the requirements of the Common Reporting Standard User Guide in Annex 3 to the Standard for Automatic Exchange of Financial Account Information in Tax Matters. Annex 3 is available here:

[http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters\\_9789264216525-en#page232](http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters_9789264216525-en#page232)

The TIA has modified these requirements in certain respects as noted in the CRS Business Rules referred to below and also by requiring every FI with CRS reporting obligations to complete its reporting obligations by submitting the CRS Filing Declaration described below.

#### 1.1.2 CRS Business Rules

An FI's CRS Receiving Country Returns, whether XML or Manual Entry, **MUST ALWAYS** comply with the business rules listed in Module V Section 1.1 CRS Business Rules. These business rules are validations implemented within the CRS component of the AEOI Portal. They are designed to ensure adherence with the CRS XSD and are sourced from the business rules set out in the OECD's CRS XML user guide and the OECD's CRS Status Message user guide, with appropriate modifications for the way in which the Cayman Islands is implementing the CRS.

#### 1.1.3 CRS Receiving Country Returns

An FI **MUST** make a separate CRS XML or CRS Manual Entry Return ("Receiving Country Return") in respect of each Receiving Country in respect of which it has Reportable Accounts.

The term "Receiving Country" means a Reportable Jurisdiction in respect of which an FI has Reportable Accounts.

The Cayman Islands has published a list of 2017 and 2018 Reportable Jurisdictions. The list is included in Appendix 4 to the CRS Guidance Notes which is available here:

[http://www.ditc.gov.ky/pdf/CRS\\_Legislation.pdf](http://www.ditc.gov.ky/pdf/CRS_Legislation.pdf)

Refer to the CRS Guidance Notes as necessary for the meaning of Reportable Accounts.

An FI must satisfy its CRS reporting obligations via the AEOI Portal in accordance with either:

- Module V Section 1.3 Creating CRS XML Returns; or
- Module V Section 1.4 Completing a CRS Manual Entry Return

#### **1.1.4 CRS Filing Declaration**

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee) **MUST** submit a CRS Filing Declaration Form – described in Module V Section 1.6 CRS Filing Declaration - in order to complete its CRS reporting obligations.

When a CFI submits a CRS Filing Declaration, it confirms that, for the relevant calendar year it has submitted a Receiving Country Return for each Receiving Country in respect of which the CFI has Reportable Accounts and makes a nil return in respect of each Reportable Jurisdiction not specified as a Receiving Country in a Receiving Country Return. The CFI also confirms in the CRS Filing Declaration that all information submitted in each Receiving Country Return and in the CRS Filing Declaration is accurate and fulfils the CFI's reporting obligations under the CRS Regulations. Finally, the CFI acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI's reporting obligations.

## Section 1.2 CRS Business Rules

An FI's CRS Receiving Country Returns MUST ALWAYS comply with the business rules listed in the following table. Understanding the business rules will help you avoid validation errors when submitting CRS XML Returns and CRS Manual Entry Returns.

You **MUST** review these CRS business rules before preparing and submitting CRS XML Returns.

The TIA recommends that you review these business rules before attempting to prepare the CRS Manual Entry Returns.

Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML
CRS	Message Reference format	For non-domestic reporting, the message reference must be more than eight characters.	General Information form – Message Reference	CRS_OECD\MessageSpec\MessageRefId
CRS	Unique Message Reference	The message reference must be unique. Upon submission of a Filing this rule will search all previously submitted filings to ensure the message reference has not already been used.  <i>The TIA recommends the unique value start with the FI's FI number and include two or more other unique numbers to ensure that the FI itself and no other FI has or will file a return with the same MessageRefID.</i>	General Information form – Message Reference	CRS_OECD\MessageSpec\MessageRefId
CRS	Corresponding message reference present	Corresponding Message Ref ID is prohibited within the Message Spec group for CRS reporting	General Information form – Corresponding Message Reference	CRS_OECD\MessageSpec\CorrMessageRefId
CRS	Sending Company IN check	If a CRS filing is being used to report domestically then the filer must include a Sending Company IN.  <i>For all CRS XML Returns and for CRS Manual Entry Returns in respect of Undocumented Accounts with Cayman Islands as the Receiving Country, populate this field with the FI number issued to the FI by the TIA. This field is prepopulated in the case of other types of CRS Manual Entry Returns.</i>	General Information form – Sending Company IN	CRS_OECD\MessageSpec\SendingCompanyIN

Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML								
CRS	Domestic Nil reporting check	<p>The message type “The message advises there is no data to report” can only be used for domestic reporting.</p> <p><i>Do not make nil returns using the CRS XML Returns. It is not possible to make nil returns using CRS Manual Entry Returns. Nil returns (if any) must be made by means of the CRS Filing Declaration described below.</i></p>	General Information form – Message Type	CRS_OECD\MessageSpec\MessageTypeIndic								
CRS	Reporting FI Document Reference ID format	<p>For non-domestic reporting, the document reference id field must be in the following format. The first two character must correspond to the sending jurisdiction country code, the next set of characters must be a unique reference.</p> <p><i>The TIA recommends that the DocRefID be formatted shown in the following example but in a single line without spaces:</i></p> <table border="1" data-bbox="634 957 967 1314"> <tr> <td data-bbox="634 957 870 1031"><i>Country code of sending jurisdiction</i></td> <td data-bbox="870 957 967 1031"><i>KY</i></td> </tr> <tr> <td data-bbox="634 1031 870 1104"><i>Year to which the data relates</i></td> <td data-bbox="870 1031 967 1104"><i>2016</i></td> </tr> <tr> <td data-bbox="634 1104 870 1178"><i>Country code of Receiving Country</i></td> <td data-bbox="870 1104 967 1178"><i>GB</i></td> </tr> <tr> <td data-bbox="634 1178 870 1314"><i>Unique value, including the FI number plus additional letters / numbers</i></td> <td data-bbox="870 1178 967 1314"><i>FI043230001</i></td> </tr> </table>	<i>Country code of sending jurisdiction</i>	<i>KY</i>	<i>Year to which the data relates</i>	<i>2016</i>	<i>Country code of Receiving Country</i>	<i>GB</i>	<i>Unique value, including the FI number plus additional letters / numbers</i>	<i>FI043230001</i>	Reporting FI Information – Document Reference Id	CRS_OECD\CRSBody\ReportingFI\DocSpec\DocRefId
<i>Country code of sending jurisdiction</i>	<i>KY</i>											
<i>Year to which the data relates</i>	<i>2016</i>											
<i>Country code of Receiving Country</i>	<i>GB</i>											
<i>Unique value, including the FI number plus additional letters / numbers</i>	<i>FI043230001</i>											
CRS	Reporting FI Unique Document Reference ID	<p>The document reference id must be unique. Upon submission of a Filing this rule will search all previously submitted filings to ensure the document reference id has not already been used.</p> <p><i>The recommendation in the row above should help ensure that the Document Reference ID is unique.</i></p>	Reporting FI Information – Document Reference Id	CRS_OECD\CRSBody\ReportingFI\DocSpec\DocRefId								
CRS	Reporting FI Document type check	The only document type values allowed for CRS reporting are OECD1 - New Data, OECD2 - Corrected Data or OECD3 - Deletion of Data.	Reporting FI Information – Document Type	CRS_OECD\CRSBody\ReportingFI\DocSpec\DocTypeIndic								
CRS	Reporting FI Corresponding document reference id present	If a document type of corrected data or deletion of data is selected on the Reporting FI information form, then a corresponding document reference ID must be included in the filing.	Reporting FI Information – Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingFI\DocSpec\CorrDocRefId								

Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML
CRS	Reporting FI Corresponding document reference id check	If a corresponding document reference id is entered on the Reporting FI information form, it must refer to a value contained in the document reference id field of the Reporting FI information form of a previously submitted filing.	Reporting FI Information – Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingFI\DocSpec\CorrDocRefId
CRS	Corresponding message reference present in Reporting FI Doc Spec	Corresponding Message References are prohibited within the Reporting FI Doc Spec group	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingFI\DocSpec\CorrMessageRefId
CRS	Account Holder Document Reference ID format	For non-domestic reporting, the document reference id field must be in the following format. The first two character must correspond to the sending jurisdiction country code, the next set of characters must be a unique reference.	Account Holder - Document Reference Id	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\DocRefId
CRS	Account Holder Unique Document Reference ID	The document reference id must be unique. Upon submission of a Filing this rule will search all previously submitted filings to ensure the document reference id has not already been used.	Account Holder - Document Reference Id	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\DocRefId
CRS	Account Holder Document type check	The only document type values allowed for CRS reporting are OECD1 - New Data, OECD2 - Corrected Data or OECD3 - Deletion of Data.	Account Holder - Document Type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\DocTypeIndic
CRS	Account Holder Corresponding document reference id present	If a document type of corrected data or deletion of data is selected on the account holder form, then a corresponding document reference ID must be included in the filing.	Account Holder - Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\CorrDocRefId
CRS	Account Holder Corresponding document reference id check	If a corresponding document reference id is entered on the account holder form, it must refer to a value contained in the document reference id field of the account holder form of a previously submitted filing.	Account Holder - Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\CorrDocRefId
CRS	Corresponding message reference present in Account Holder Doc Spec	Corresponding Message References are prohibited within the Account Holder Doc Spec group	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\CorrMessageRefId
CRS	Duplicate CorrDocRefID check	The same DocRefID cannot be corrected or deleted twice in the same filing. E.g. You cannot repeat an account record to amend two	Reporting FI - Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingFI\DocSpec\CorrDocRefId



Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML
		different fields within the record	Account Holder - Corresponding Document Reference Id	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\CorrDocRefId
CRS	All Document types must correspond to Message type	A) Where a Message Type of "New information" is selected then all Document types contained within the Reporting FI information form and the Account holder forms must have a type of "New Data"	General information form – Message type	CRS_OECD\MessageSpec\MessageTypeIndic
			Reporting FI – Document Type	CRS_OECD\CRSBody\ReportingFI\DocSpec\DocTypeIndic
		B) Where a message type of "Corrections for previously sent information" is selected then all Document types contained within the Reporting FI information form and the Account holder forms must have a type of "Corrected Data" or "Deletion of Data"	Account Holder – Document type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\DocTypeIndic
CRS	All Document types must be the same	Document types cannot differ between the Reporting FI information form and the Account Holder form within the same filing	Reporting FI – Document Type	CRS_OECD\CRSBody\ReportingFI\DocSpec\DocTypeIndic
			Account Holder – Document type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\DocSpec\DocTypeIndic
CRS	Controlling person check (a)	If account holder type "Passive Non-Financial Entity with one or more controlling person that is a Reportable Person" is selected, then at least one controlling person record must be present	Account holder – Account holder type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person
CRS	Controlling person check (b)	If an account holder type other than "Passive Non-Financial Entity with one or more controlling person that is a Reportable Person" is selected, then no controlling person records can be present	Account holder – Account holder type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person
CRS	Closed account nil balance check	Where the account being reported upon has been marked as a closed account, the account balance should be zero	Account holder – Account balance	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Account Balance
CRS	Account balance check	The account balance cannot be less than zero.	Account holder – Account balance	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Account Balance

Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML
CRS	Undocumented account check	Where a CRS filing is being used for domestic reporting the filer must indicate if the account being reported upon is undocumented or not	Account holder – Undocumented account	CRS_OECD\CRSBody\ReportingGroup\AccountReport\UndocumentedAccount
CRS	XML Upload only - Multiple Reporting Groups present	As per the CRS XML user guide “Although in the schema this element is repeatable, for CRS only one ReportingGroup for each CRSBody is to be provided.”	N/A – Upload only	CRS_OECD\CRSBody\ReportingGroup
CRS	Account Number IBAN check	The Account Number must follow the IBAN structured number format when the Account Number type IBAN (OECD601) is selected	Account holder – Account Type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AcctNumberType
CRS	Account Number ISIN check	The Account Number must follow the ISIN structured number format when the Account Number type ISIN (OECD603) is selected	Account holder – Account Type	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AcctNumberType
CRS	Person name type invalid – Account holder	The name type selected for an individual corresponds to the value not used for CRS i.e. “OECD201 – SMFAliasOrOther”  Note: This rule can only be triggered via xml upload as the Name Type is not a selectable item on the Manual Entry filing	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AccountHolder\Individual\Name
CRS	Person name type invalid – Controlling person	The name type selected for an individual corresponds to the value not used for CRS i.e. “OECD201 – SMFAliasOrOther”  Note: This rule can only be triggered via xml upload as the Name Type is not a selectable item on the Manual Entry filing	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person\Individual\Name
CRS	Sponsor check	The Sponsor group is not to be included in a CRS filing	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\Sponsor
CRS	Intermediary check	The Intermediary group is not to be included in a CRS filing	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\Intermediary
CRS	Pool report	The Pool report group is not to be included in a CRS filing	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\PoolReport
CRS	Individual ResCountryCode	When a person is an Individual Account Holder, their ResCountryCodes must match the Message Receiving Country	Account holder – Individual - Tax Residence	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AccountHolder\Individual\ResCountryCode
CRS	Controlling Person ResCountryCode	When a person is a Controlling Person, their ResCountryCodes must match the Message Receiving Country	Account holder – Controlling person – Tax residence	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person\Individual\ResCountryCode

Rule Source	Rule	Rule Logic <i>TIA requirements / recommendations noted in red italics.</i>	Location on Filing	Location on XML
CRS	Organisation ResCountryCode	At least one of either Entity Account Holder ResCountryCode or Controlling Person ResCountryCode must match the Message Receiving Country	Account holder – Organisation - Tax Residence Account holder – Controlling person – Tax residence	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AccountHolder\Organisation\ResCountryCode
CRS	ReportingFI ResCountryCode	The Reporting FI Res Country Code must always be provided and must match the Message Spec Sending Country code.	Reporting FI Information	CRS_OECD\CRSBody\ReportingFI\ResCountryCode
CRS	Birth Date check individual	Date of birth should be in a valid range (not before 1900 and not after the current year)	Account holder – Individual – Date of birth	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AccountHolder\Individual\BirthInfo\BirthDate
CRS	Birth Date check controlling person	Date of birth should be in a valid range (not before 1900 and not after the current year)	Account holder – Controlling person – Date of birth	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person\Individual\BirthInfo\BirthDate
CRS	Individual account holder nationality	Nationality should not be reported for account holders who are individuals	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\AccountReport\AccountHolder\Individual\Nationality
CRS	Controlling person account holder nationality	Nationality should not be reported for controlling persons	N/A – not shown on Filing	CRS_OECD\CRSBody\ReportingGroup\AccountReport\Controlling person\Individual\Nationality
CRS	Account Report check	Account Report can only be omitted if the Reporting FI is being corrected/deleted or, in the case of domestic reporting, if there is nil reporting. If the Reporting FI indicates new data or resent, the Account Report must be provided.	Account holder	CRS_OECD\CRSBody\ReportingGroup\AccountReport\
<i>Cayman</i>	<i>Period end date matches Reporting Period</i>	<i>Ensures the Period End Date matches the Reporting Period</i>	<i>Create Filing page on Portal</i>	<i>CRS_OECD\MessageSpec\ReportingEndDateMessageHeader</i>
<i>Cayman</i>	<i>Receiving country in Corrected Filing</i>	<i>The receiving country in the CorrDocRefId must match the the receiving country from the corresponding filing</i>	<i>Reporting FI Information</i>	<i>CRS_OECD\CrsBody\CrsBodyRepeatGroup\ReportingFI\DocSpec\CorrDocRefId</i>
<i>Cayman</i>	<i>Receiving country not a reportable jurisdiction</i>	<i>Ensures that only countries that are currently reportable for CRS are selected</i>	<i>General Information</i>	<i>CRS_OECD\MessageSpec\ReceivingCountry</i>

<b>Rule Source</b>	<b>Rule</b>	<b>Rule Logic</b> <i>TIA requirements / recommendations noted in red italics.</i>	<b>Location on Filing</b>	<b>Location on XML</b>
<i>Cayman</i>	<i>Reporting FI doc type doesn't match filing message type (a)</i>	<i>Ensures if the Document Type is selected as New Data in the Reporting FI information all Account Holder forms are also set as New Data</i>	<i>Reporting FI Information</i>	<i>CRS_OECD\CrsBody\CrsBody Repeat Group\ReportingFI\DocSpec\DocTypeIndic</i>
<i>Cayman</i>	<i>Reporting FI doc type doesn't match filing message type (b)</i>	<i>Ensures if the Document Type is selected as Corrected Data in the Reporting FI information all Account Holder forms are also set as Corrected Data</i>	<i>Reporting FI Information</i>	<i>CRS_OECD\CrsBody\CrsBody Repeat Group\ReportingFI\DocSpec\DocTypeIndic</i>
<i>Cayman</i>	<i>Reporting FI doc type doesn't match filing message type (c)</i>	<i>Ensures if the Document Type is selected as Deleted Data in the Reporting FI information all Account Holder forms are also set as Deleted Data</i>	<i>Reporting FI Information</i>	<i>CRS_OECD\CrsBody\CrsBody Repeat Group\ReportingFI\DocSpec\DocTypeIndic</i>
<i>Cayman</i>	<i>Reporting Obligations</i>	<i>Ensures a Reporting Entity can only submit filings that are relevant for them</i>	<i>Reporting Entity Profile</i>	<i>\CorpProfile\FIDetails\Reporting Type</i>
<i>Cayman</i>	<i>Account Closed</i>	<i>Ensures a value is selected for the Closed Account Item if a payment is added to a filing.</i>	<i>Account Holder - Payment</i>	<i>\CRS_OECD\CrsBody\CrsBody Repeat Group\ReportingGroup\AccountReport\AccountReport Repeat Group\Payment\ClosedAccount</i>

## Section 1.3 Creating CRS XML Returns

### Receiving Country Returns

An FI **MUST** make a separate CRS XML or CRS Manual Entry Return (“Receiving Country Return”) in respect of each Receiving Country in respect of which it has Reportable Accounts.

The term “Receiving Country” means a Reportable Jurisdiction in respect of which an FI has Reportable Accounts.

### OECD CRS source documents

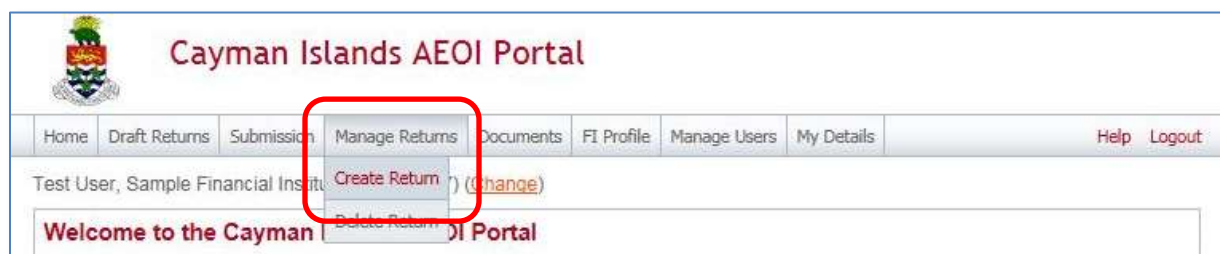
**DO NOT** proceed with creating a CRS XML Return before reading this notice and these important resources, which are subject to the Cayman-specific requirements for certain fields of the CRS XML Schema described on the following page:

- CRS XML Schema v1.0  
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/schema-and-user-guide/CRS-schema-v1.0.zip>
- Annex 3. Common Reporting Standard User Guide XML Schema 2.0 User Guide  
[http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters\\_9789264216525-en#page232](http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/standard-for-automatic-exchange-of-financial-account-information-for-tax-matters_9789264216525-en#page232)

### CRS Business Rules

You **MUST** review Module V subsection 1.1.2 CRS Business Rules in addition to the Sections on CRS XML Returns before attempting to prepare the CRS XML Returns. Understanding the business rules will help you avoid validation errors when submitting CRS XML Returns. Please note the text in red italics.

1. Using the menu bar, navigate to Manage Returns > Create Return.



2. Complete the **Create Return** page.
  - a. Enter a **Return name**.
  - b. Select the **Return type**.
    - i. To submit an XML Return, **CRS XML Upload**
    - ii. To submit a Return manually in the web form, select **CRS Manual Entry**
  - c. Enter a **Period end date** for the Return.
    - i. The period end date is the last day of the reporting period (the calendar year)
    - ii. This date **must always be 31 December** for any given reporting period e.g. 31/12/2016.  
  
\*This applies even in the case of an Entity that is making a final return because it is closed or in liquidation.

- d. Select **Create** to complete the creation of the Return and make it available to enter or upload data.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

**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 must always be 31st December (i.e. 31/12/...).

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee) MUST submit a CRS Filing Declaration form in order to complete its CRS reporting obligations for the relevant calendar year.

To notify the Cayman Islands Competent Authority of a change in reporting obligations, please select the "Variation in Reporting Obligations (Notification)" checkbox below and click "Create".

Return name:

Return type:  CRS Filing Declaration  
 CRS Manual Entry Filing  
 **CRS XML Upload Filing**  
 US FATCA Manual Entry  
 US FATCA XML Upload  
 Variation in Reporting Obligations (Notification)

Period end date:

### 1.3.1 Uploading and submitting CRS XML Returns

By selecting the Return type as **CRS XML Upload** (see Module V, Section 1.1 Creating US Returns), a User may submit data by uploading an XML file into the Return.

1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.
2. Select the **name of the Return** from the Return name column of the Draft Returns table to open that Return.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

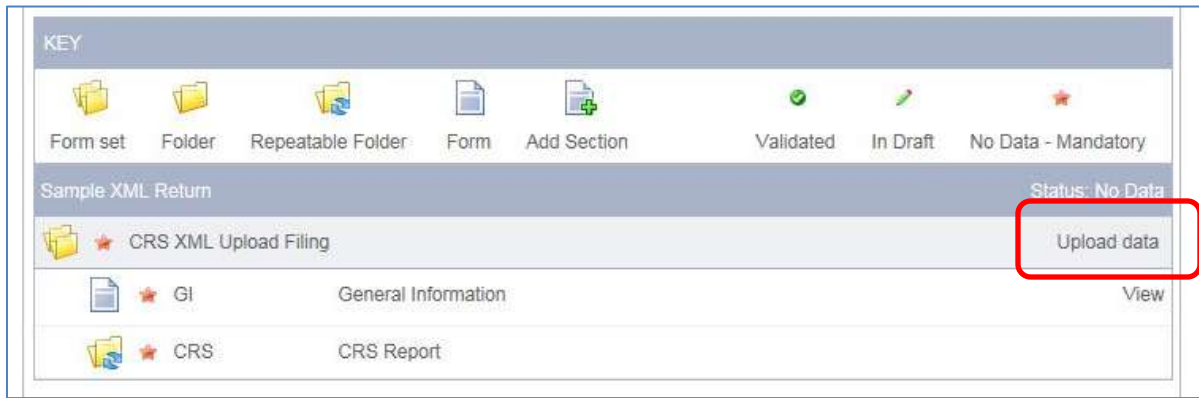
Test User, Sample Financial Institution (FI051747)

**Draft Returns**

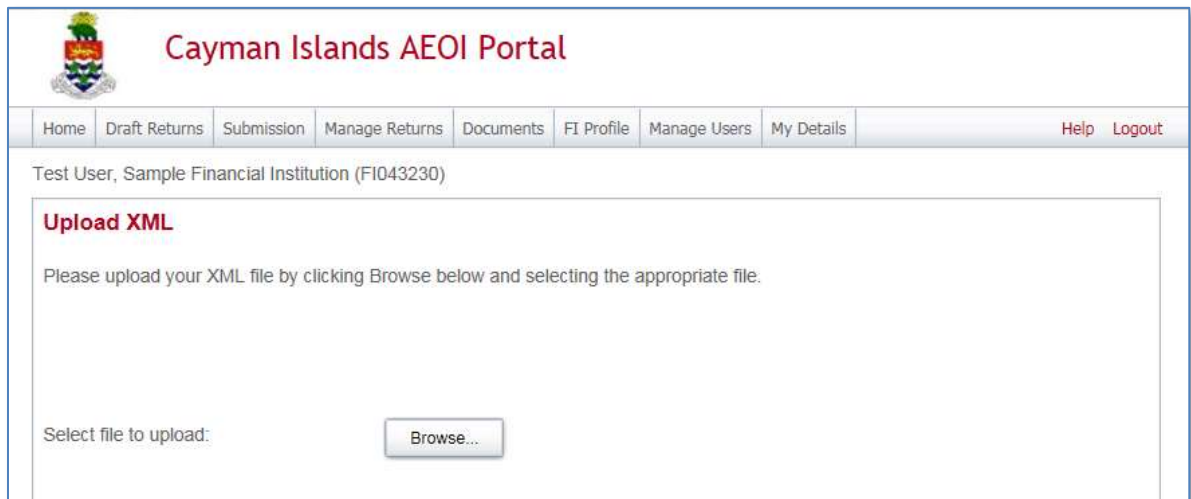
Please select the name of the return you wish to complete.

Return name	Reference	Revision	Transmission progress	Receiving Country	Status	Period end date	Due date
<a href="#">Sample XML Return</a>	CRS152103	0.1	Waiting		No Data	31/12/2016	31/05/2017

3. Select **Upload data** with the Return table.



4. Select **Browse** and choose the XML file to be uploaded. The AEOI Portal will only accept files in the CRS XML Schema v1.0 format.



The AEOI Portal will begin the validation of the XML file against the CRS XML Schema 1.0 immediately.

- If the file is in the acceptable XML format it will be processed.
- If the file is not in the acceptable XML format the upload will not be successful and an error message will be displayed. The User must upload a file in the correct format.
- The User will receive a system-generated email when the processing is complete, including whether the submission was successful, or unsuccessful.
  - If unsuccessful due to validation errors, the file must be amended and resubmitted.
    - This is explained in Module V Section 1.3 Reviewing and correcting validation issues.



## Section 1.4 Completing a CRS Manual Entry Return

### Receiving Country Returns

An FI **MUST** make a separate CRS XML or CRS Manual Entry Return (“Receiving Country Return”) in respect of each Receiving Country in respect of which it has Reportable Accounts.

The term “Receiving Country” means a Reportable Jurisdiction in respect of which an FI has Reportable Accounts.

### CRS Business Rules

The TIA recommends that you review Module V1.1.2 CRS Business Rules in addition to the Sections on CRS Manual Entry Returns before attempting to prepare the CRS Manual Entry Returns. Understanding the business rules will help you avoid validation errors when submitting CRS Manual Entry Returns. Please note the text in red italics.

#### 1.4.1 CRS Manual Entry Return - filing dependencies

Certain fields in the CRS Manual Entry Returns are enabled or disabled based on data entered on the forms as described in the following table. This ensures adherence with the OECD published CRS XSD.

Form	Dependency
General Information	The Sending Company IN field is disabled by default unless the Receiving country is set to the Tax Authority’s jurisdiction to indicate the filing is being used for domestic reporting.
Account Holder	The corresponding document reference id field is disabled by default unless a document type of “Corrected data” or “Deletion of data” is selected.
Account Holder	The Account Holder form is disabled if a Message Type of “The message advises there is no data to report” is selected in the General Information form.
Account Holder	The corresponding document reference id field is disabled by default unless a document type of “Corrected data” or “Deletion of data” is selected.
Account Holder	The field “Domestic Only: Undocumented account” is disabled unless the Receiving country is set to the Tax Authority’s jurisdiction to indicate the filing is being used for domestic reporting.
Account Holder	The fields pertaining to account holders who are individuals are enabled by default based on the fact that the account holder type field is blank. These fields become disabled once a selection is made in the account holder type selection box. This is due to the fact that within the XSD there is a choice of “Individual” or “Organisation and Account holder type”. According to the XSD the group which houses individual details cannot co-exist with the account holder type item in a single account holder record.
Account Holder	The fields pertaining to account holders who are organisations are disabled by default based on the fact that the account holder type field is blank. These fields become enabled once a selection is made in the account holder type selection box. This is due to the fact that within the XSD there is a choice of “Individual” or “Organisation and Account holder type”. According to the XSD if the group which houses organisation details is present then account holder type must also exist in a single account holder record.
Account Holder	The field pertaining to controlling persons are disabled by default. These fields become enabled once an account holder type of “Passive Non-Financial Entity with one or more controlling person that is a Reportable Person” is selected.

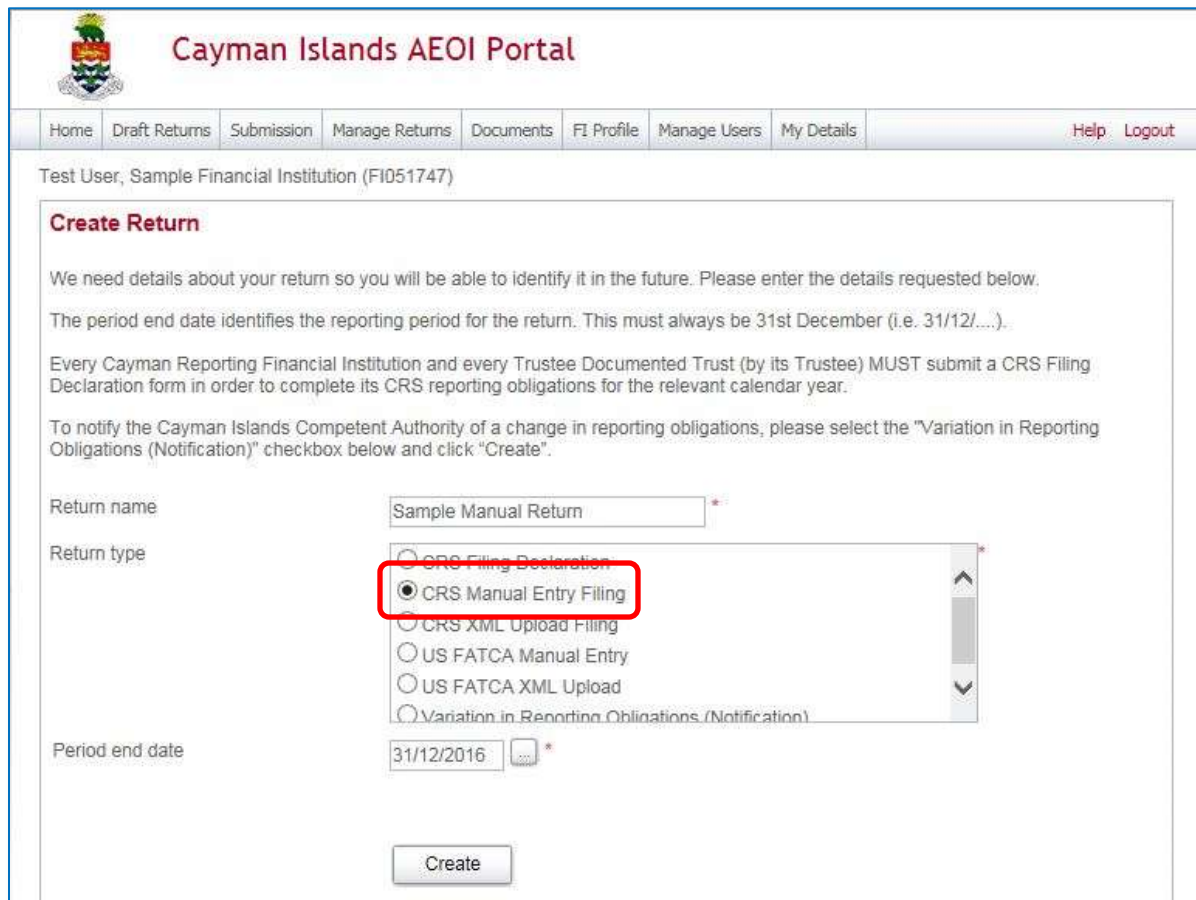


## 1.4.2 Creating a CRS Manual Entry Return

The CRS Manual Entry Return is a web form that allows FI users to type in all relevant CRS information for each Reportable account. The CRS Manual Entry Return is split into the following three forms, which will be described in more detail below:

- Form 1 – General Information
- Form 2 – Reporting FI Information
- Form 3 – Account Holder Information

1. Using the menu bar, navigate to **Manage Returns > Create Return**.
2. Select the Return type as 'CRS Manual Entry Filing' in order to submit data by manually entering it into a web form.



The screenshot shows the 'Cayman Islands AEOI Portal' interface. At the top, there is a navigation menu with links: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI051747)'. The main content area is titled 'Create Return' and contains the following text:

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 must always be 31st December (i.e. 31/12/...).

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee) MUST submit a CRS Filing Declaration form in order to complete its CRS reporting obligations for the relevant calendar year.

To notify the Cayman Islands Competent Authority of a change in reporting obligations, please select the "Variation in Reporting Obligations (Notification)" checkbox below and click "Create".

The form fields are:

- Return name: Sample Manual Return \*
- Return type: A dropdown menu with the following options:
  - CRS Filing Declaration
  - CRS Manual Entry Filing
  - CRS XML Upload Filing
  - US FATCA Manual Entry
  - US FATCA XML Upload
  - Variation in Reporting Obligations (Notification)
- Period end date: 31/12/2016 \*

A 'Create' button is located at the bottom of the form.

3. Select the **name of the Return** created from the Return name column of the Draft Returns table to open that Return.

**Cayman Islands AEOI Portal**

Home | Draft Returns | Submission | Manage Returns | Documents | FI Profile | Manage Users | My Details | Help | Logout

Test User, Sample Financial Institution (FI051747)

**Draft Returns**

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

Return name	Reference	Revision	Transmission progress	Receiving Country	Status	Period end date	Due date
<a href="#">Sample Manual Return</a>	CRS152100	0.1	Waiting		No Data	31/12/2016	31/05/2017

**Note:** Use the Key below as a guide to the icons displayed on the Draft Returns page.

**KEY**

- Form set
- Folder
- Repeatable Folder
- Form
- Add Section
- Validated
- In Draft
- No Data - Mandatory

4. Select **Edit** beside the General Information form.

Sample Manual Return Status: No Data

- CRS Manual Entry Filing
- GI General Information Edit | View
- CRS CRS Report

## Form 1 – General Information

5. The **General information** form is where an FI user will enter overall information about the CRS filing such as the receiving country, what type of information is going to be contained in the filing and the message reference.

In the General Information form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

**a. Receiving Country**

- i. The Receiving Country must be the same as the address of the Reportable Person(s) that is the subject of the CRS Manual Entry Return, whether that Reportable Person is an Account Holder or a Controlling Person of a Passive NFE. A validation will block submission of any CRS Manual Entry Return that does not comply with this rule.

**b. Message Type.**

- i. Select **The message contains new information** from the drop down menu.

**c. Message Reference**

- i. This is prepopulated and does not require User input except in the case of domestic reporting to the Cayman Islands in respect of Undocumented Accounts
1. In the case of Undocumented Accounts, the TIA recommends the unique value starts with the FI number and includes two or more other unique numbers to avoid duplicating a MessageRefID that has been used in another Return.

The screenshot displays the 'Cayman Islands AEOI Portal' interface. At the top, there is a navigation menu with options: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI051747)'. The main content area is titled 'CRS Filing' and shows the following details:

- Reporting Entity: Sample Financial Institution (FI051747)
- Period end date: 31/12/2016

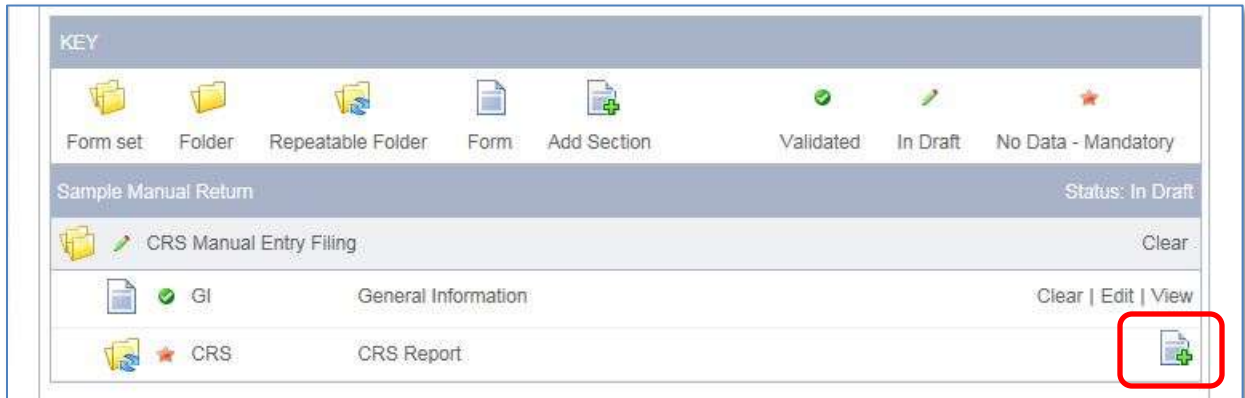
The 'General Information' section contains the following fields:

- Receiving Country: France (marked with an asterisk)
- Message Type: The message contains new information (selected from a dropdown menu)
- Sending Company IN: (empty text field)
- Message Reference: KY-7945b02-0c0d-4f7b-a887 (marked with an asterisk)

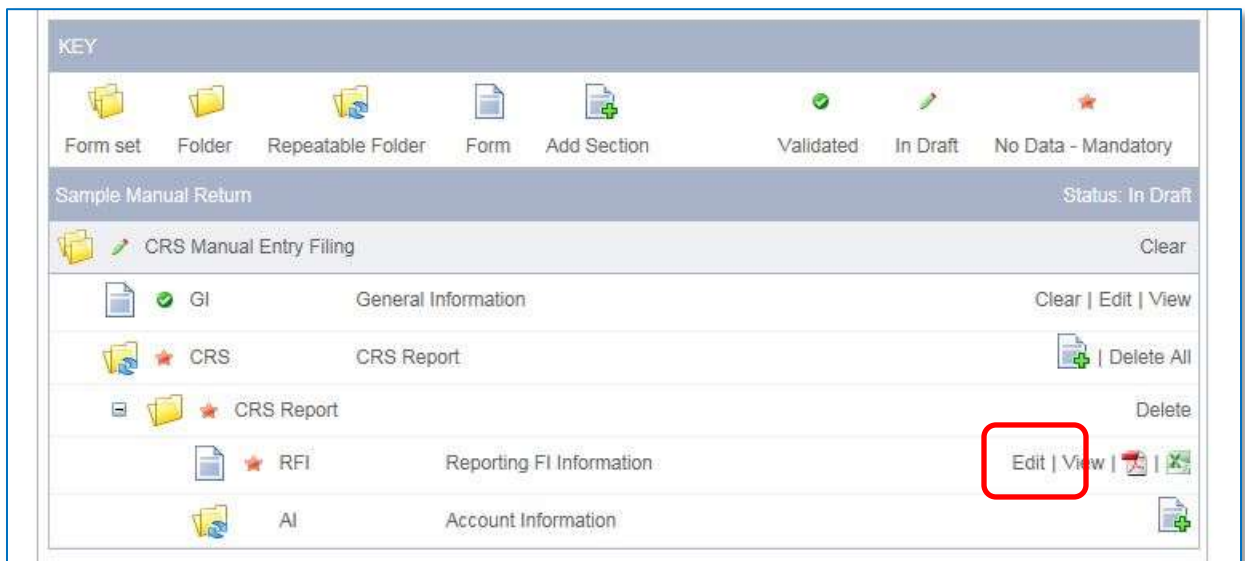
A note at the bottom of the form states: '\*Receiving Country means the country of tax residence of the relevant Account Holder(s) / Controlling Person(s) included in this CRS Return. Only select 'Cayman Islands' if reporting on Undocumented Accounts.'

At the bottom right of the form, there are two buttons: 'Save As Draft' and 'Validate & Save'.

6. Select **Save as Draft** to save the Return in a draft format and continue entering data at a later time.
7. Select **Validate & Save** once complete.
8. Select the **Add Section** icon beside a repeatable folder to add an instance of that form to the Return for completion.



9. Expand the CRS Return folder and select **Edit** beside the Reporting FI information form.



## Form 2 – Reporting Information

10. The **Reporting FI information** form is where a CFI user will enter information about the Reporting FI at which the accounts being reported upon are held.

In the Reporting FI information form, complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed for the form to successfully validate and save.

a. **Document Type**

i. Select **New Data** from the drop down menu

b. **Document Reference ID**

i. This is prepopulated and does not require User input.

11. The **Identification Number** is the FI number of the Reporting FI or Trustee Documented Trust.

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is logged in as 'Test User, Sample Financial Institution (FI051747)'. The main content area is titled 'CRS Filing' and contains the following fields:

- Reporting Entity: Sample Financial Institution (FI051747)
- Period end date: 31/12/2016
- Document Type: New Data (dropdown menu with an asterisk)
- Document Reference ID: KY-b131c42a-90ca-4c2f-a872 (prepopulated with an asterisk)
- Reporting FI Name: Sample Financial Institution (FI) (text field with an asterisk)
- Identification Number: FI051747 (text field)
- Reporting FI Tax Residence: Cayman Islands (dropdown menu with an asterisk)
- Address** section:
  - Street Address: 133 Elgin Avenue
  - City: George Town (text field with an asterisk)
  - Post Code: KY1-9000
  - Country: Cayman Islands (dropdown menu with an asterisk)

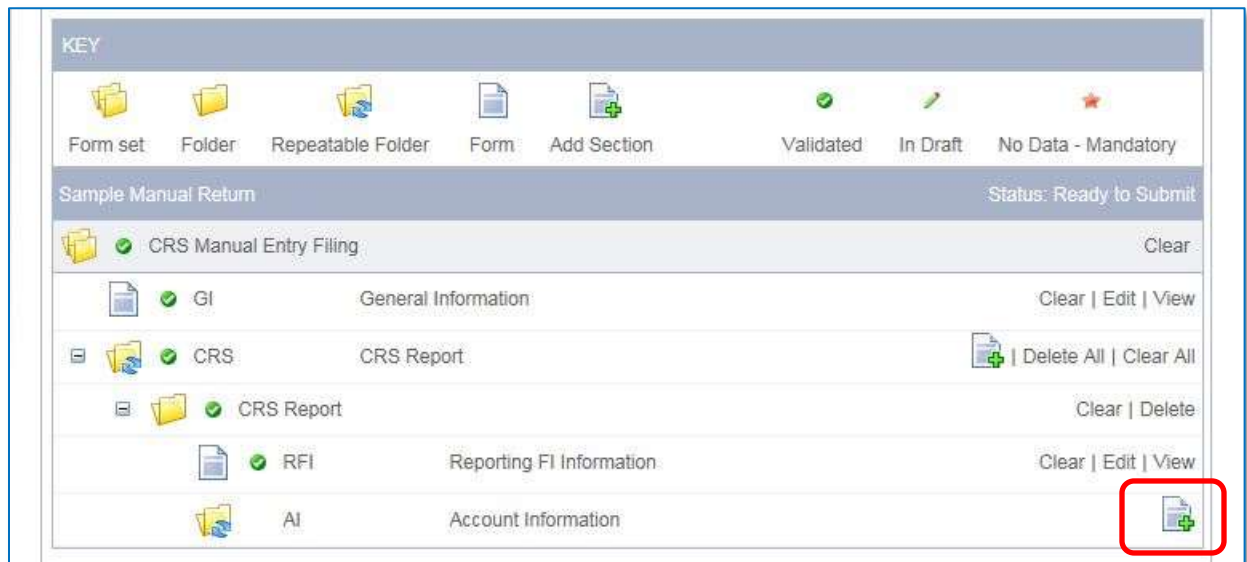
Below the address fields, a note states: 'The FI's address fields are prepopulated from the PPOC's address on the system. Please amend as necessary to ensure this is the FI's legal address.' At the bottom right, there are two buttons: 'Save As Draft' and 'Validate & Save'.

12. Select **Validate & Save** once complete.

### Form 3 – Account Holder Information

13. The **Account holder information** form is where details of the accounts being reported upon are captured. Depending on whether or not the account is an individual, certain fields are dynamically enabled or disabled as shown in the two examples below. This form is also where payment information and details regarding controlling persons are captured as required.

Select the **Add Section** icon next to the Account Information folder to add an Account Information form.



Up to fifty (50) Account Information forms may be added to each Account Information folder. Multiple CRS Return folders may be added to accommodate more forms.

14. In the Account Holder form complete all input fields as applicable to the FI. All mandatory fields are marked with an asterisk and must be completed to successfully validate and save.
- a. **Document Type**
    - i. Select **New Data** from the drop down menu.
  - b. **Document Reference ID**
    - i. This is prepopulated and does not require User input.

## 15. Account Holder Type

### Account Holder Type

**DO NOT** make a selection for Account Holder Type if the account holder or payee is an individual (i.e. a natural person); leave it blank.

You **MUST** select one Account Holder Type if the reported financial account is held by an Entity.

- a. If the Account Holder is an Individual:
  - i. Leave the **Account Holder Type** blank.
  - ii. The field **Domestic only: Undocumented account** is only available where the Receiving Country is the Cayman Islands; select 'Yes' to report on an Undocumented Account.
  - iii. Input the Individual's information in the relevant fields.
    1. You **MUST** ensure that the Taxpayer Identification Number (TIN) or functional equivalent conforms with the Receiving Country's rules, if any, on the issuance, structure, use and validity of TINs or their functional equivalents. The OECD has published an overview of these rules here: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>
    2. The Individual's country of residence in the Tax Residence **MUST** be the same as the Receiving Country specified in the General Information form.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

### CRS Filing

Reporting Entity: Sample Financial Institution (FI051747)  
Period end date: 31/12/2016

Document Type:  \* If this data represents a change to previously submitted data, please enter the corresponding Document Reference ID here:

Document Reference ID:  \*

Do not make a selection for Account Holder Type if the Account Holder or Payee is an individual. Selection of one type is mandatory if the reported financial account is held by an entity or the reported payment is made to an entity.

Account Holder Type:

Domestic only: Undocumented account  Yes  No

For individuals, please provide the following:

Title:  \* First Name:  \* Middle Name:  Last Name:  \*

Date of Birth:  \* Tax Residence:  \*

Taxpayer Identification Number:

Account Address

Number, Street, and Room/Suite no:  \*  
City:  \*  
Post Code:  \*  
Country:  \*

3. Input the Financial Information and specify whether or not the account was closed.
  - The **Add Payment Record** and **Delete** buttons can be used to add or delete Financial Information.

For entities, please provide the following:

Name:

Entity Identification Number:  Tax Residence:

**Account Address**

Number, Street, and Room/Suite no:

City:

Post Code:

Country:

For all accounts with Controlling Persons please add their records below

Add Controlling Person

For all account types, please provide the following:

Account Number:  Account Type:

Account Balance:  Account Currency:

Account Closed?  Yes  No Account Dormant?  Yes  No

Add Payment Record

4. Select either the **Save as Draft** button or the **Validate & Save** button shown above, as appropriate.



b. If the Account Holder is an Entity

i. You **MUST** select one of the following as the Account Holder Type:

- A. Passive Non-Financial Entity with one or more Controlling Persons that is a Reportable Person.
- B. CRS Reportable Person.
- C. Passive Non-Financial Entity that is a CRS Reportable Person

Examples for each of these cases A, B and C appear in the screen shots below paragraph ii.

ii. The field **Domestic only: Undocumented account** is only available where the Receiving Country is the Cayman Islands; select 'Yes' to report on an Undocumented Account.

iii. Input the Entity's information in the relevant fields.

1. You **MUST** ensure that the Taxpayer Identification Number (TIN) or functional equivalent conforms with the Receiving Country's rules, if any, on the issuance, structure, use and validity of TINs or their functional equivalents. The OECD has published an overview of these rules here:

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identificationnumbers/>

2. The Receiving Country specified in the General Information form **MUST** be the same as either:

- The Controlling Person's country of residence in the Country field if the Account Holder Type is a Passive Non-Financial Entity with one or more Controlling Persons that is a Reportable Person.
- The Entity's country of residence in the Country field if the Account Holder Type is either
  - i. a CRS Reportable Person, or
  - ii. a Passive NFE that is a CRS Reportable Person

3. Input the Financial Information and specify whether or not the account was closed.

- The **Add** and **Delete** buttons can be used to add or delete Financial Information.

## Entity Account Holder Types - Example A.

### Passive Non-Financial Entity with one or more Controlling Persons that is a Reportable Person

You **MUST** select this Account Holder Type to report on a Controlling Person who is resident in a Reportable Jurisdiction regardless of whether or not the Account Holder, being a Passive NFE, is resident in a Reportable Jurisdiction.

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is logged in as 'Test User, Sample Financial Institution (FI051747)'. The main content area is titled 'CRS Filing' and contains the following fields and options:

- Reporting Entity: Sample Financial Institution (FI051747)
- Period end date: 31/12/2016
- Document Type: New Data (dropdown menu)
- Document Reference ID: KY-b135af78-554c-4c0e-9265\*
- Account Holder Type: Passive Non-Financial Entity with one or more controlling person that is a Reportable Person (dropdown menu)
- Domestic only, Undocumented account: Yes (radio button) / No (radio button)
- For individuals, please provide the following:
  - Title (dropdown menu)
  - First Name (text input)
  - Middle Name (text input)
  - Last Name (text input)
  - Date of Birth (text input)
  - Tax Residence (dropdown menu)
  - Taxpayer Identification Number (text input)
- Account Address:
  - Number, Street, and Room/Suite no (text input)
  - City (text input)
  - Post Code (text input)
  - Country (dropdown menu)

For entities, please provide the following:

Name

Entity Identification Number

Tax Residence

**Account Address**

Number, Street, and Room/Suite no

City

Post Code

Country

For all accounts with Controlling Persons please add their records below

**Controlling Person Details**

Delete

Controlling Person Type

Title  First Name  Middle Name  Last Name

Date of Birth

Tax Residence

Taxpayer Identification Number

**Controlling Person Address**

Number, Street, and Room/Suite no

City

Post Code

Country

For all accounts with Controlling Persons please add their records below

[Delete](#)

**Controlling Person Details**

Controlling Person Type: \*

Title:  First Name: \* Middle Name:  Last Name: \*

Date of Birth:

Tax Residence: \*

Taxpayer Identification Number:

**Controlling Person Address**

Number, Street, and Room/Suite no:

City: \*

Post Code:

Country: \*

[Add Controlling Person](#)

For all account types, please provide the following:

Account Number: \*

Account Type: \*

Account Balance: \*

Account Currency: \*

Account Closed?:  Yes  No

Account Dormant?:  Yes  No

[Add Payment Record](#)

## Entity Account Holder Types - Example B.

### CRS Reportable Person

You **MUST** select this Account Holder Type to report on an Account Holder that is an Entity resident in a Reportable Jurisdiction.

This rule applies to both:

- a) Entities that are not Passive NFEs, and
- b) Passive NFEs, but only where a separate Account Report must be made in respect to one or more Controlling Persons using Account Holder Type 'Passive NFE with a Controlling Person resident in Reportable Jurisdiction'.

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with links for Home, Draft Returns, Submission, Manage Returns, Documents, FT Profile, Manage Users, My Details, Help, and Logout. The user is logged in as 'Test User, Sample Financial Institution (FID51747)'. The main content area is titled 'CRS Filing' and contains the following fields and options:

- Reporting Entity: Sample Financial Institution (FID51747)
- Period end date: 31/12/2016
- Document Type: New Data (dropdown menu)
- Document Reference ID: KY-8160d5ab-2d23-411f-81a2 (text input)
- Account Holder Type: CRS Reportable Person (dropdown menu)
- Domestic only: Undocumented account (radio buttons for Yes and No)
- For individuals, please provide the following:
  - Title (dropdown menu)
  - First Name (text input)
  - Middle Name (text input)
  - Last Name (text input)
  - Date of Birth (text input with calendar icon)
  - Tax Residence (dropdown menu)
  - Taxpayer Identification Number (text input)
- Account Address:
  - Number, Street, and Room/Suite no (text input)
  - City (text input)
  - Post Code (text input)
  - Country (dropdown menu)

**For entities, please provide the following:**

Name \*

Entity Identification Number  Tax Residence \*

**Account Address**

Number, Street, and Room/Suite no

City \*

Post Code

Country \*

**For all accounts with Controlling Persons please add their records below**

[Add Controlling Person](#)

**For all account types, please provide the following:**

Account Number \*

Account Type \*

Account Balance \*

Account Currency \*

Account Closed?  Yes  No

Account Dormant?  Yes  No

[Add Payment Record](#)

## Entity Account Holder Types - Example C.

### Passive Non-Financial Entity that is a CRS Reportable Person

You **MUST** use this Account Holder Type to report on an Account Holder that is a Passive Entity that is a CRS Reportable Person only if it does not have any Controlling Persons who are Reportable Persons in any Reportable Jurisdictions. That is, the Passive NFE does not have Controlling Persons who must be reported on using the Account Holder Type described in Example A above.

The screenshot displays the Cayman Islands AEOI Portal interface. At the top, there is a navigation bar with links for Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. The user is logged in as 'Test User, Sample Financial Institution (FID51747)'. The main content area is titled 'CRS Filing' and contains the following fields and sections:

- Reporting Entity:** Sample Financial Institution (FID51747)
- Period end date:** 31/12/2016
- Document Type:** New Data (dropdown menu)
- Document Reference ID:** KY-4c2051fc-410b-4e45-bbba (text input)
- Account Holder Type:** Passive Non-Financial Entity that is a CRS Reportable Person (dropdown menu)
- Domestic only: Undocumented account:** Yes (radio button) / No (radio button)
- For individuals, please provide the following:**
  - Title:** (dropdown menu)
  - First Name:** (text input)
  - Middle Name:** (text input)
  - Last Name:** (text input)
  - Date of Birth:** (text input)
  - Tax Residence:** Germany (dropdown menu)
  - Taxpayer Identification Number:** (text input)
- Account Address:**
  - Number, Street, and Room/Suite no:** (text input)
  - City:** (text input)
  - Post Code:** (text input)
  - Country:** (dropdown menu)

For entities, please provide the following:

Name \*

Entity Identification Number  Tax Residence

**Account Address**

Number, Street, and Room/Suite no.

City \*

Post Code

Country

For all accounts with Controlling Persons please add their records below

[Add Controlling Person](#)

For all account types, please provide the following:

Account Number \*

Account Type

Account Balance \*

Account Currency

Account Closed?  Yes  No

Account Dormant?  Yes  No

[Add Payment Record](#)

[Save As Draft](#) [Validate & Save](#)

16. Repeat all the above steps that are relevant under the heading **Form 3 – Account Holder information** for all forms that should be submitted as part of the CRS Manual Entry Return.

**KEY**

Form set  
 Folder  
 Repeatable Folder  
 Form  
 Add Section  
 Validated  
 In Draft  
 No Data - Mandatory

Sample Manual Return Status: Ready to Submit

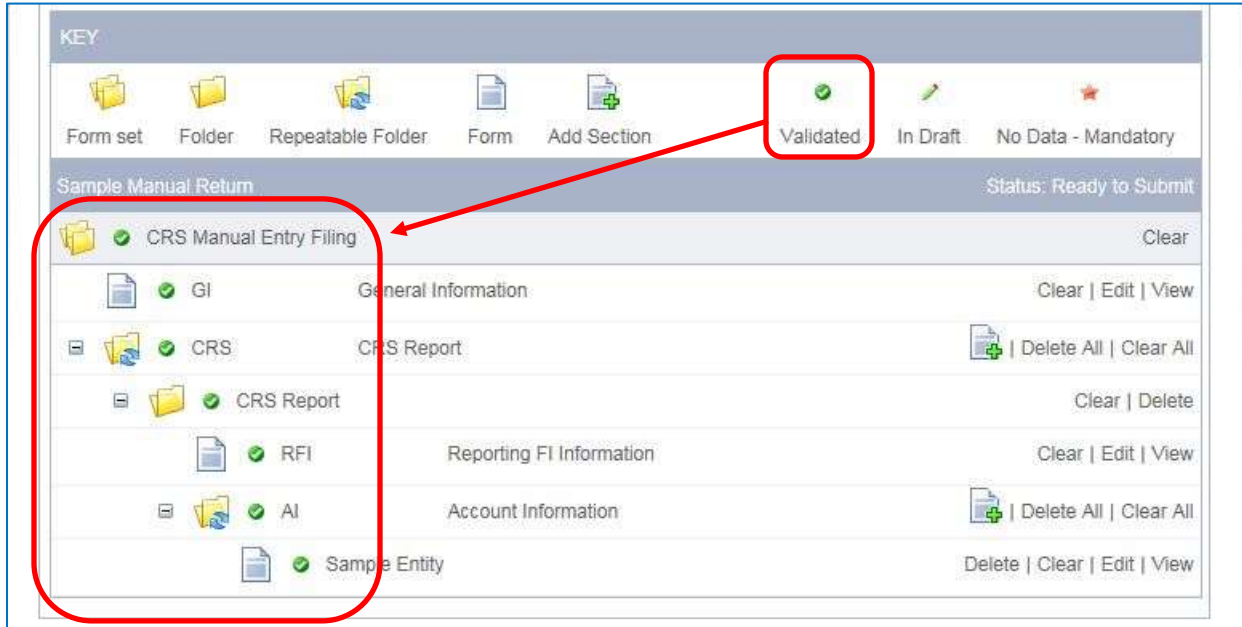
		CRS Manual Entry Filing	Clear
		GI      General Information	Clear   Edit   View
		CRS      CRS Report	Delete All   Clear All
		CRS Report	Clear   Delete
		RFI      Reporting FI Information	Clear   Edit   View
		AI      Account Information	



### 1.4.3 Submitting CRS Manual Entry Returns

To submit a CRS Manual Entry Return, all mandatory forms within the Return must be in validated status, which is indicated by a green checkmark icon.

The image below shows a sample Return that has all mandatory forms validated.



1. Using the menu bar, navigate to **Submission > Validate and Submit Return**.



2. Select the **Validate** link in the Action column for the Return to be submitted.  
Only Manual Entry Returns in Ready to Submit status (all forms are validated) will appear.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

**Validate & Submit Return**

The returns that are ready for final validation and submission are listed below.

Please validate and submit by clicking the 'validate' link next to the appropriate return name.

Return name	Reference	Revision	Transmission progress	Receiving Country	Period end date	Due date	Action
<a href="#">Sample Manual Return</a>	CRS152101	0.1	Waiting	Germany	31/12/2016	31/05/2017	<a href="#">Validate</a>

3. Select **Submit** to submit the (entire) Return for validation.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

**Submit Return**

Your form has been validated and can now be submitted.

The AEOI Portal will begin the validation of the data immediately.

- If the Return is successfully submitted with no errors, the User will receive an email notifying them of the successful submission.
- If there are validation errors with the Return upon submission, the User will be notified on the page. Please refer to these sections to determine the reason for the error:
  - Module V Section 1.2 CRS Business Rules

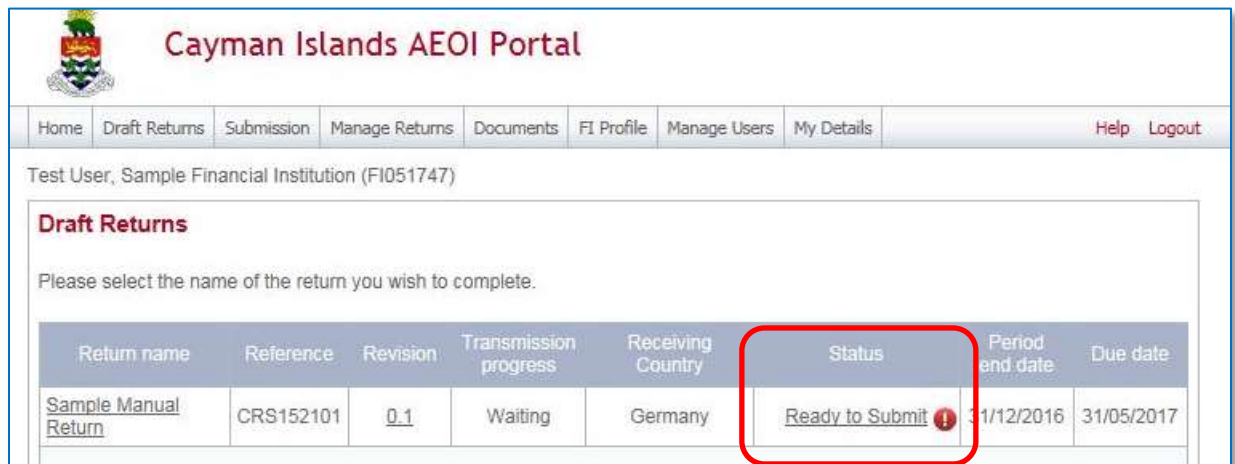
Module V 0

- CRS Manual Entry Return - filing dependencies

## Section 1.5 Reviewing and correcting validation issues

If there are validation issues with the Return, a User must review the errors in order to determine corrective actions that need to be made.

- Using the menu bar, navigate to Draft Returns.
  - If there are errors on a Return that a User has attempted to submit, the error icon (red exclamation mark) will be displayed beside the Return status.
- Select the **error icon** to display the validation errors.




**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

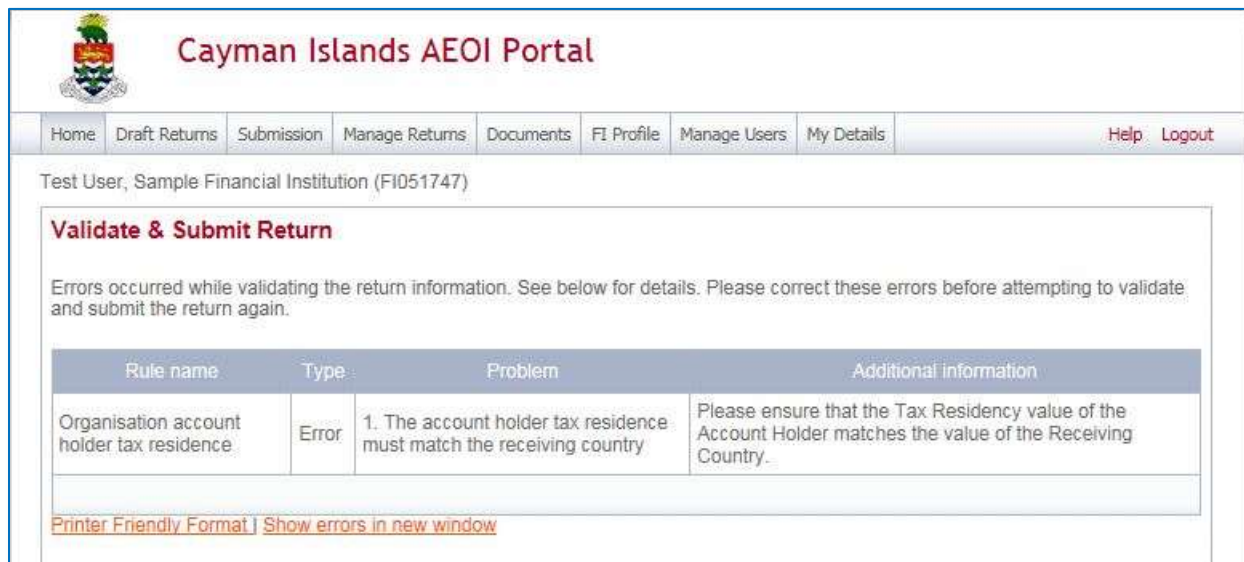
Test User, Sample Financial Institution (FI051747)

### Draft Returns

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

Return name	Reference	Revision	Transmission progress	Receiving Country	Status	Period end date	Due date
<a href="#">Sample Manual Return</a>	CRS152101	<a href="#">0.1</a>	Waiting	Germany	<a href="#">Ready to Submit</a> 	31/12/2016	31/05/2017

- The Validation Page will open. This provides details of the errors that need to be corrected.



**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

### Validate & Submit Return

Errors occurred while validating the return information. See below for details. Please correct these errors before attempting to validate and submit the return again.

Rule name	Type	Problem	Additional information
Organisation account holder tax residence	Error	1. The account holder tax residence must match the receiving country	Please ensure that the Tax Residency value of the Account Holder matches the value of the Receiving Country.

[Printer Friendly Format](#) | [Show errors in new window](#)

4. To correct the errors and resubmit the Return, select **Back**.
5. Select the **Return name** from the Return name column of the table.
  - a. Select **Edit** next to the form(s) that need to be corrected
  - b. Correct the data and once complete select **Validate & Save**.
  - c. Follow the steps to submit the Return as described above for submitting CRS Manual Entry Returns.

## Section 1.6 CRS Filing Declaration

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee), **MUST** submit a single CRS Filing Declaration Form in order to complete its CRS reporting obligations in respect of the relevant calendar year. This is the final step which the FI must take after submitting all other necessary CRS Receiving Country Returns by XML Uploads or by Manual Entry Returns for that calendar year.

The CRS filing declaration displays the number of Reportable Accounts the CFI has reported on for each Reportable Jurisdiction. Reportable Accounts in the case of the Cayman Islands refers to Undocumented Accounts.

The CRS Filing Declaration requires the CFI to make the following statement:

“By submitting this CRS Filing Declaration to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):

(a) Confirms that, for the relevant calendar year:

- (i) the CFI has submitted a “Receiving Country Return” for each Receiving Country in respect of which the CFI has Reportable Accounts;
- (ii) the CFI hereby makes a nil return in respect of each Reportable Jurisdiction not specified as a Receiving Country in a Receiving Country Return; and
- (iii) all information submitted in each Receiving Country Return and in this CRS Filing Declaration is accurate and fulfils the CFI’s reporting obligations under the CRS Regulations; and

3. Acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI’s reporting obligations.”

### 1.6.1 CRS Filing Declaration - validation summary

The following rules and warnings apply to the CRS Filing Declaration:

Rule	Rule Logic	Rule Type
Declaration out of date – CRS data still ‘in draft’	The CFI has one or more CRS returns for this reporting period still in an ‘in draft’ status.  The Declaration should only be created after all CRS returns for the same reporting period have been submitted, otherwise it may represent the wrong number of accounts per Reportable Jurisdiction.	Error
Declaration out of date – CRS data recently submitted	The CFI has submitted CRS returns for the reporting period after the declaration was created.  The Declaration should only be created after all CRS returns for the same reporting period have been submitted, otherwise it may represent the wrong number of accounts per Reportable Jurisdiction.	Error
Declaration already submitted for this period	The CFI has already submitted a Declaration for this period. The previous Declaration will be superseded by this submission.	Warning

## 1.6.2 Creating the CRS Filing Declaration

1. Using the menu bar, navigate to **Manage Returns > Create Return**.
2. Select the Return type as '**CRS Filing Declaration**' in order to complete the FI's reporting obligations.
3. Complete the **Create Return** page.
  - a. Enter the **Return name**.
  - b. Enter a **Period end date** for the Return.
    - i. The period end date is the last day of the reporting period (the calendar year)
    - ii. This date **must always be 31 December** for any given reporting period e.g. 31/12/2016.

\*This applies even in the case of an Entity that is making a final return because it is closed or in liquidation.
  - c. Select **Create** to complete the creation of the Return and make it available for submission.

**Cayman Islands AEOI Portal**

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

### 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 must always be 31st December (i.e. 31/12/...).

Every Cayman Reporting Financial Institution and every Trustee Documented Trust (by its Trustee) MUST submit a CRS Filing Declaration form in order to complete its CRS reporting obligations for the relevant calendar year.

To notify the Cayman Islands Competent Authority of a change in reporting obligations, please select the "Variation in Reporting Obligations (Notification)" checkbox below and click "Create".

Return name  \*

Return type  CRS Filing Declaration  
 CRS Manual Entry Filing  
 CRS XML Upload Filing  
 US FATCA Manual Entry  
 US FATCA XML Upload  
 Variation in Reporting Obligations (Notification)

Period end date  \*

### 1.6.3 Submitting the CRS Filing Declaration

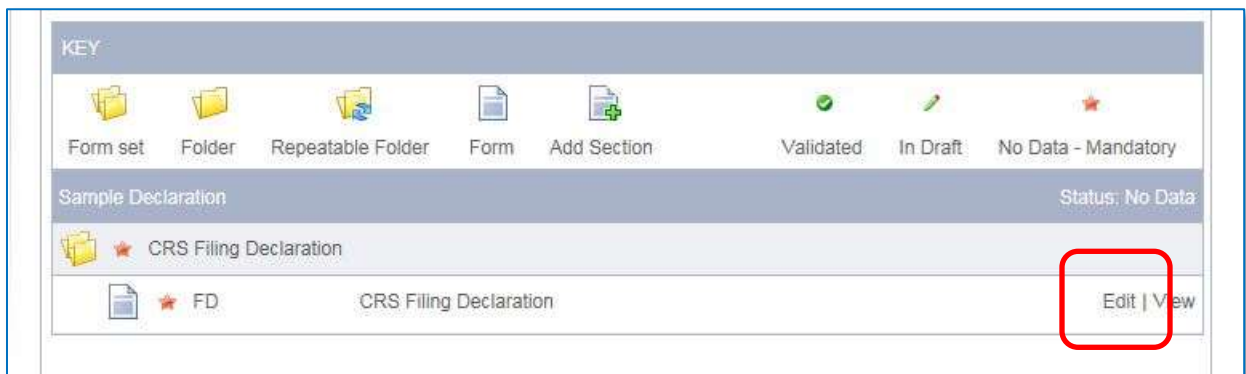
1. Using the menu bar, navigate to **Draft Returns** to view the Returns that have been created.
2. Select the **name of the Return** from the Return name column of the Draft Returns table.



The screenshot shows the Cayman Islands AEOI Portal interface. At the top, there is a navigation menu with options: Home, Draft Returns, Submission, Manage Returns, Documents, FI Profile, Manage Users, My Details, Help, and Logout. Below the menu, the user is identified as 'Test User, Sample Financial Institution (FI051747)'. The main section is titled 'Draft Returns' and contains the instruction: 'Please select the name of the return you wish to complete.' Below this is a table with the following data:

Return name	Reference	Revision	Transmission progress	Receiving Country	Status	Period end date	Due date
<a href="#">Sample Declaration</a>	CRS152102	0.1		n/a	No Data	31/12/2016	31/05/2017

3. Select **Edit** to view the CRS Filing Declaration.



The screenshot shows the details for the 'Sample Declaration'. At the top, there is a 'KEY' section with icons for Form set, Folder, Repeatable Folder, Form, Add Section, Validated, In Draft, and No Data - Mandatory. Below this, the 'Sample Declaration' is shown with a status of 'No Data'. Underneath, there is a 'CRS Filing Declaration' section with a sub-section 'FD' and the text 'CRS Filing Declaration'. The 'Edit | View' button is highlighted with a red box.



4. Review CRS Filing Declaration to ensure that it is accurate.

The example below shows that as at 21/06/2017, for the Period ending 31/12/2016, the CFI has reported on one Reportable Account in respect of Germany and reported on no other Reportable Accounts for any other Reportable Jurisdiction.

**CRS Filing Declaration**

Reporting Entity: Sample Financial Institution (FI051747)  
 Period end date: 31/12/2016

This form should be used to validate which jurisdictions, if any, you did not maintain any reportable accounts during the reporting period. The list below indicates the number of reportable accounts submitted for each reportable jurisdiction. Please review the list below carefully before submitting this declaration. If incorrect, please delete this filing and re-create when you have completed all of your reporting obligations for this period. If the list is correct, please carefully read the declaration below the list and then submit this CRS Filing Declaration form in order to complete the institution's CRS reporting obligations for the relevant calendar year. In this CRS Filing Declaration, "Receiving Country" means a Reportable Jurisdiction in respect of which the Cayman Financial Institution (CFI) has Reportable Accounts and "Receiving Country Return" means a CRS XML Upload Filing or CRS Manual Entry Return in respect of a Receiving Country.

**Submissions received as at 21/06/2017:**

Reportable Jurisdiction	# Reportable Accounts
Argentina	0
Belgium	0
Bulgaria	0
Cayman Islands	0
Colombia	0
Croatia	0
Cyprus	0
Czech Republic	0
Denmark	0
Estonia	0
Faroe Islands	0
Finland	0
France	0
Germany	1
Gibraltar	0
Greece	0

*Some Reportable Jurisdictions omitted from this example...*

Sweden	0
United Kingdom	0

By submitting this CRS Filing Declaration to the Tax Information Authority (TIA), the Cayman Financial Institution (CFI):

(a) Confirms that, for the relevant calendar year:

- the CFI has submitted a "Receiving Country Return" for each Receiving Country in respect of which the CFI has Reportable Accounts;
- the CFI hereby makes a nil return in respect of each Reportable Jurisdiction not specified as a Receiving Country in a Receiving Country Return; and
- all information submitted in each Receiving Country Return and in this CRS Filing Declaration is accurate and fulfils the CFI's reporting obligations under the CRS Regulations; and

(b) Acknowledges that there are sanctions for providing inaccurate information to the TIA and for contravention of the CFI's reporting obligations.

[Back](#)



1. Select **Validate and Save** - a green check mark will confirm the CRS Filing Declaration is 'validated'

KEY

Form set Folder Repeatable Folder Form Add Section Validated In Draft No Data - Mandatory

Sample Declaration Status: Ready to Submit

CRS Filing Declaration Clear

FD CRS Filing Declaration Clear | Edit | View

2. Select the Validate link in the Action column for the Return to be submitted.

Cayman Islands AEOI Portal

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

**Validate & Submit Return**

The returns that are ready for final validation and submission are listed below.

Please validate and submit by clicking the 'validate' link next to the appropriate return name.

Return name	Reference	Revision	Transmission progress	Receiving Country	Period end date	Due date	Action
Sample Declaration	CRS152102	0.1		n/a	31/12/2016	31/05/2017	<a href="#">Validate</a>

3. Once you have validated the CRS Filing Declaration you must submit it to complete the CFI's reporting obligations for the calendar year.

Cayman Islands AEOI Portal

Home Draft Returns Submission Manage Returns Documents FI Profile Manage Users My Details Help Logout

Test User, Sample Financial Institution (FI051747)

**Submit Return**

Your form has been validated and can now be submitted.

Submit Cancel

4. Following submission, the AEOI Portal will send a system-generated email to the CFI's Principal Point of Contact and any Secondary Users confirming successful validation and submission of the CFI's CRS Filing Declaration.

## Section 2. Deleting Returns

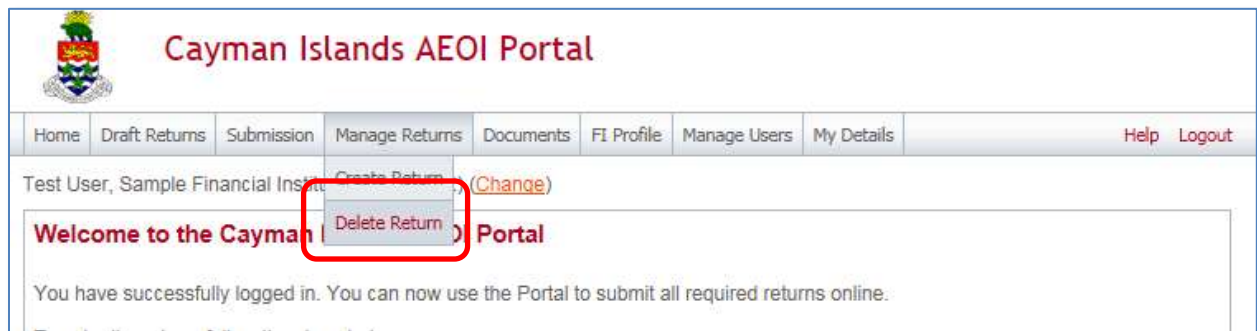
Users cannot delete Returns which have been submitted and are in Accepted status.

- In the event a User submits an incorrect or incomplete Return, contact the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) who will advise on the best remedial action.

Users can delete Returns, which are in one of the following status:

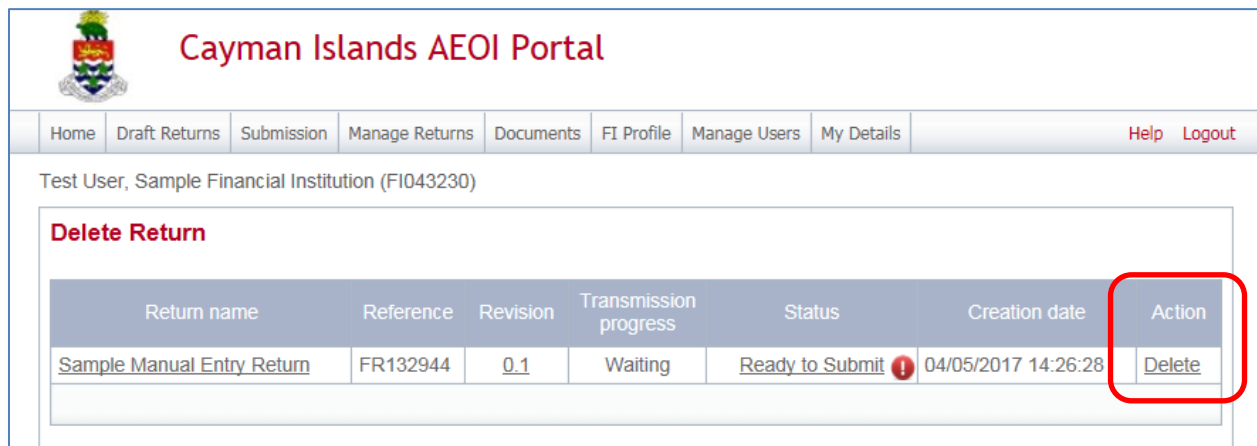
- In Draft
- No Data
- Ready to Submit

3. Using the menu bar, navigate to **Manage Returns** > **Delete Return** to view the Returns that are available to be deleted.




The screenshot shows the Cayman Islands AEOI Portal interface. The user is logged in as 'Test User, Sample Financial Institution'. The 'Manage Returns' menu is open, and the 'Delete Return' option is highlighted with a red box. The page title is 'Cayman Islands AEOI Portal' and the navigation bar includes 'Home', 'Draft Returns', 'Submission', 'Manage Returns', 'Documents', 'FI Profile', 'Manage Users', 'My Details', 'Help', and 'Logout'.

4. Select **Delete** for each Return to be removed.



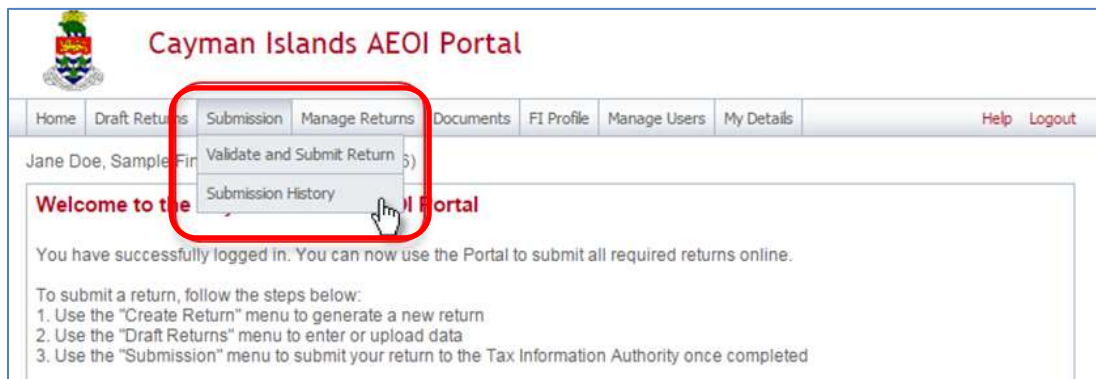
The screenshot shows the 'Delete Return' page in the Cayman Islands AEOI Portal. The user is logged in as 'Test User, Sample Financial Institution (FI043230)'. The page title is 'Cayman Islands AEOI Portal'. The navigation bar includes 'Home', 'Draft Returns', 'Submission', 'Manage Returns', 'Documents', 'FI Profile', 'Manage Users', 'My Details', 'Help', and 'Logout'. The page content includes a table of returns with columns: Return name, Reference, Revision, Transmission progress, Status, Creation date, and Action. The 'Delete' button in the Action column is highlighted with a red box.

Return name	Reference	Revision	Transmission progress	Status	Creation date	Action
<a href="#">Sample Manual Entry Return</a>	FR132944	<a href="#">0.1</a>	Waiting	<a href="#">Ready to Submit</a> 	04/05/2017 14:26:28	<a href="#">Delete</a>

### Section 3. Viewing Submitted Returns

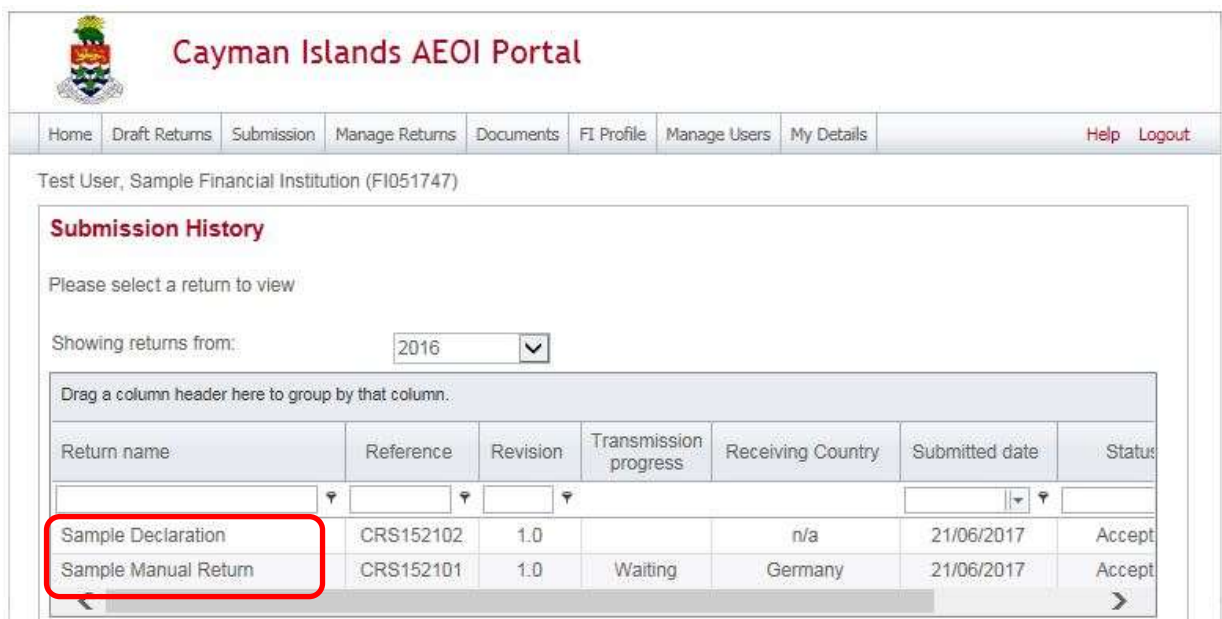
Once a Return has been successfully submitted, it can no longer be edited or deleted. It will show an "Accepted" Status in Submission History.

- A Manual Return can be viewed in a read-only web form.
  - A submitted XML Upload Return can be downloaded and saved.
3. Using the menu bar, navigate to **Submission > Submission History**.



The **Submission History** page presents all of the Returns submitted for each FI.

4. Select the **name of the Return** from the Return name column of the Submission History table.



The **View Return** page allows a User to view the data within each Return.

5. For Manual Entry Return, select each form in the **Return View** to review the data.
6. For XML Upload Return: Select the **View Upload History** icon.
  - b. Select the **Return name** to download the XML file.

## Section 4. Correction Process for CRS Returns

**DO NOT** attempt to correct a CRS Return that has been validated and submitted on the AEOI Portal until you have received a CRS Status Message (described below) indicating whether or not the relevant CRS Return is valid. This rule applies even where you believe that there may be a record level error rather than a field level error (as described in the following Section on CRS Status Messages).

The TIA's initial transmission of CRS Returns to Receiving Countries via the OECD's Common Transmission System will only include CRS Returns that have specified 'New Data' as the DocSpecType. The TIA initial transmission of CRS Returns to the CTS cannot include CRS Returns where the DocSpecType is 'Corrected Data'.

The TIA may update this Section on the Correction Process for CRS Returns when it updates the following Section on CRS Status Messages.

## Section 5. CRS Status Messages

### Note

This AEOI Portal User Guide will be revised after the 2017 deadline for submission of CRS returns to describe the processes for creating corrected or void returns in response to a CRS Status Message and downloading and creating an XML from a system generated file.

You **MUST** carefully follow the file preparation instructions in the OECD CRS Status Message XML Schema: User Guide for Tax Administrations before addressing any CRS Status Messages.

<http://www.oecd.org/tax/exchange-of-tax-information/common-reporting-standard-status-message-xml-schema-user-guide-for-tax-administrations.pdf>

Competent Authorities of Receiving Countries use the CRS Status Message XML Schema to provide the TIA with structured information on any file and/or record errors in CRS Returns submitted by Cayman FIs. Competent Authorities of Receiving Countries will rely on the usual bilateral communication methods with the TIA, rather than CRS Status Messages, for substantive follow-up requests or qualitative feedback on such CRS Returns.

### File errors

File errors in a CRS Return are of a fundamental nature which prevent the Receiving Country from opening and using the CRS Return.

If an FI submits a CRS Return to a Receiving Country and the CRS Return contains one or more file errors, the Competent Authority of the Receiving Country will send a CRS Status Message to the TIA with a view to timely receiving the new file without the file error with the CRS information contained in the initial erroneous file sent.

An FI which is the subject of a CRS Status Message regarding a file error **MUST** resubmit the relevant CRS Return including the information contained in the initial erroneous file sent but without the file error.

### Record errors

Record errors address key issues of data quality of the CRS information received, but do not impede the Competent Authority of the Receiving Country from opening and using the file. The record errors in the CRS Status Message XML Schema reflect additional validations that were agreed.

If an FI submits a CRS Return to a Receiving Country and the CRS Return contains one or more record errors, the Competent Authority of the Receiving Country may send a CRS Status Message to the TIA with a view to timely receiving the new file without the record error with the CRS information contained in the initial erroneous file sent.

An FI which is the subject of a CRS Status Message with a record error **MUST** resubmit the CRS Return including the information contained in the initial erroneous file sent but without record file error

## Module VI. UK CDOT Reporting

For reporting in 2017 with respect to the 2016 reporting year, a Financial Institution which has reporting obligations under UK CDOT:

- a. Will not be able to use the UK CDOT reporting function on the AEOI Portal.
- b. Must instead include in its single CRS file (i.e. whether CRS XML schema / manual entry) in respect of the UK as Reportable Jurisdiction:
  - i. all information that would be reportable under UK CDOT; and
  - ii. if it is has reporting obligations under the CRS, any information that is reportable under the CRS with respect to the UK as Reportable Jurisdiction which is not already reported by virtue of 2.b.i above

For reporting in 2018, onwards there will be no reporting on the basis of 2.b.i above and all reporting on UK Persons will be on the basis of 2.b.ii above.



## Module VII. FI Termination

An FI which is being terminated must comply with Reporting and Notification obligations described in the section in the CRS Guidance Notes headed “Cayman Financial Institutions that are in liquidation or being wound up”.

Once an FI has submitted its final returns for US FATCA and CRS purposes (and addressed any error notifications already received from the IRS or other relevant Competent Authority), the PPOC must send an email to the AEOI Portal Team at [CaymanAEOIportal@gov.ky](mailto:CaymanAEOIportal@gov.ky) which includes:

- The PPOC's request that the TIA treat the FI's account on the AEOI Portal as inactive.
- A copy of the FI's certificate of dissolution or legally valid evidence of the FI's termination.
- Confirmation of the name and contact details where the FI's records and written policies and procedures will be kept for six years following the termination.

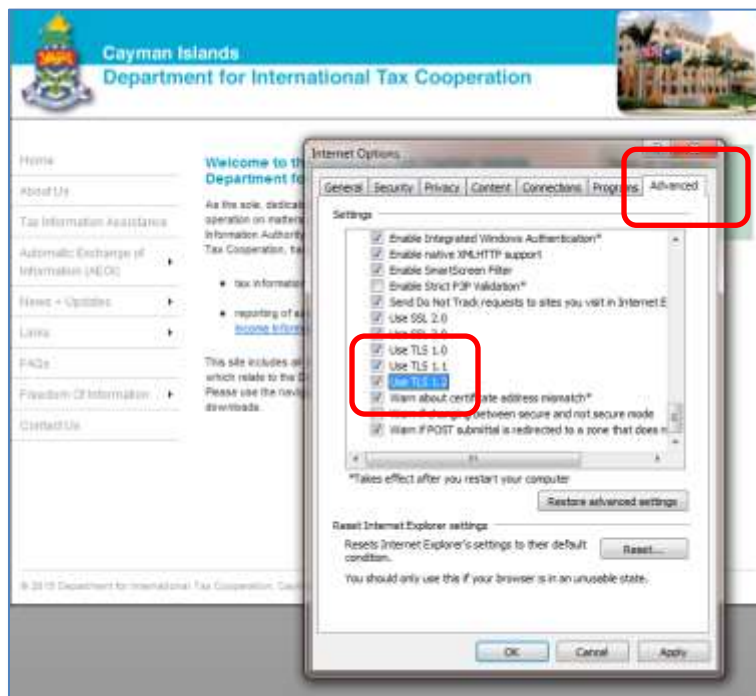
# Module VIII. Web Browser Compatibility

The AEOI Portal requires the use of Transport Layer Security (TLS) 1.2.

If users experience difficulty opening the AEOI Portal this may be addressed by enabling the security options of the web browser to allow the use of TLS1.2.

To do this using Internet Explorer:

- Open the web browser.
- Using the menu bar navigate to **Tools > Internet Options**.
- Select the **Advanced** tab and check **Use TLS 1.0**, **Use TLS 1.1** and **Use TLS 1.2**.



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

Chrome 40 / OS X

- Chrome 40 / Win 7 – 8.1 -10
- Safari 8 / iOS 8.1.2
- Safari 8 / OS X 10.10
- Firefox 31.3.0 ESR / Win 7 – 8.1 -10
- Firefox 35 / OS X
- IE 11 / Win 7 – 8.1 -10
- MS Edge r25/ Win 10
- Safari 6 / iOS 6.0.1
- Safari 7 / iOS 7.1
- Safari 7 / OS X 10.9

**Note:** The DITC may change TLS protocol versions and encryption ciphers for the AEOI portal without any prior notice in response to the evolution of standards and in response to newly discovered security vulnerabilities.