

## Further Common Reporting Standard, US FATCA, UK CDOT and EUSD Regime Updates for the Cayman Islands

### 开曼群岛的通用申报标准、美国FATCA、英国CDOT及EUSD制度的进一步更新

The Department for International Tax Cooperation (the "DITC") has issued an [Industry Advisory](#) regarding the Common Reporting Standard ("CRS"), US FATCA, UK CDOT and the EUSD regime. Clients should note the following notification and reporting deadlines and reporting information.

#### CRS

##### Revised CRS Guidance Notes Issued

Revised CRS Guidance Notes version 2.0 have been issued and at Appendix 4 the 2017 list of Reportable Jurisdictions has been updated to include Jersey. There is also a provisional list of Reportable Jurisdictions for 2018.

The DITC has confirmed that Cayman Financial Institutions that are in liquidation or being wound up in 2017 are required to fulfil their reporting obligations: (i) for the year 2016, with respect to 2017 Reportable Jurisdictions; and (ii) for that part of 2017 in which they are in existence, with respect to both 2017 and 2018 Reportable Jurisdictions.

##### Automatic Exchange of Information (AEOI) Portal

A new AEOI Portal User Guide regarding US FATCA, UK CDOT and CRS is expected to be available in early May. The CRS notification function on the AEOI Portal is expected to be accessible from the week of 10 May 2017 and the CRS reporting function on the AEOI Portal is expected to be accessible from the week of 12 June 2017. CRS reporting should be completed using the CRS XML schema version 1.0 or the manual entry form on the AEOI Portal which is based on that schema.

##### Revised Individual and Entity Self-Certification Forms to be Issued

The Individual and Entity Self-Certification forms issued by the DITC are in the process of being revised and will be available on the DITC's website in due

国际税收合作部（下称“DITC”）发布了一份[行业咨询文件](#)，内容有关通用申报标准（下称“CRS”）、美国FATCA、英国CDOT及EUSD制度。客户须注意下列通知及申报截止日期以及申报资料。

#### CRS

##### 已发布经修订的CRS指引摘要

经修订的CRS指引摘要2.0版已发布，其中附录四的2017年应申报司法管辖区名单加入了泽西岛，亦列出2018年应申报司法管辖区的暂定名单。

DITC已确认2017年在清算中或已清算的开曼群岛金融机构须：(i) 就2017年应申报司法管辖区履行其2016年的申报义务；及(ii) 就2017年及2018年应申报司法管辖区履行其在2017年尚存期间的申报义务。

##### 自动资讯交换（AEOI）网站

AEOI网站有关美国FATCA、英国CDOT及CRS的最新用户指引预期将在五月初发布。AEOI网站的CRS通知功能预计将从2017年5月10日一周起开放，AEOI网站的CRS申报功能预计将自2017年6月12日一周起可供使用。应当使用CRS的XML模式1.0版，或者利用AEOI网站上基于相同模式的人手填写申报表格完成CRS申报。

##### 将发布经修订的个人及实体自行核证表格

DITC发布的个人及实体自行核证表格正在修订中，将适时发布在DITC网站上。

course.

## US FATCA

### New Reporting Dates for 2017

The FATCA reporting deadlines will now be aligned with the CRS reporting deadlines. FATCA reporting should be completed using the new IRS FATCA XML version 2.0 schema or the manual entry form on the AEOI Portal which is based on that schema.

The FATCA notification deadline is now **30 June 2017**.

The FATCA reporting deadline is now **31 July 2017**.

The deadline for correcting any errors in respect of US FATCA reports for 2014 and/or 2015 is **31 July 2017**. The DITC proposes to issue further guidance on corrections required for certain types of US FATCA reporting errors in due course.

## UK CDOT

### Remediation deadline and CRS proforma reporting requirements

Clients are reminded that Reporting Financial Institutions and trustees of Trustee Documented Trusts should have completed all remediation due diligence for Pre-Existing Accounts under UK CDOT by 30 June 2017. Further, for reporting in 2017 with respect to the 2016 reporting year, a Cayman Financial Institution which has reporting obligations under UK CDOT will be required to report in the CRS file all information that would be reportable under UK CDOT.

## European Union Savings Directive (EUSD) Reporting

### Now superseded by CRS

Clients are reminded that Reporting of Savings Income Information for EUSD purposes is not required from this year onwards because this information will now be covered by reporting under CRS.

Please contact your usual Conyers Dill & Pearman contact if you have any questions.

This article is not intended to be a substitute for legal advice or a legal opinion. It deals in broad terms only and is intended to merely provide a brief overview and give general information.

## 美国 FATCA

### 2017年新申报日期

FATCA申报截止日期将与CRS申报截止日期一致。应使用新的IRS FATCA XML模式2.0版，或者利用AEOI网站上基于相同模式的人手填写申报表完成FATCA的申报。

FATCA通知的截止日期现为**2017年6月30日**。

FATCA申报的截止日期现为**2017年7月31日**。

就2014年及/或2015年的美国FATCA申报需作出错误修正的截止日期为**2017年7月31日**。DITC拟将适时发布有关美国FATCA若干类别申报需作出错误修正的进一步指引。

## 英国 CDOT

### 补充截止日期及CRS备考申报要求

谨此提醒客户，报告性金融机构（Reporting Financial Institutions）和受托人记录信托（Trustee Documented Trusts）的受托人应在2017年6月30日前完成英国CDOT项下对先前账户进行的所有补充尽职调查。此外，根据英国CDOT有申报义务的开曼金融机构在2017年就2016申报年度进行申报时，须在CRS文件内申报所有根据英国CDOT需申报的资料。

## 欧盟储蓄指令（EUSD）申报

### 现被CRS所取代

谨此提醒客户，从今年开始无须就EUSD申报储蓄收入资料，因为CRS申报将涵盖有关资料。

如有任何疑问，请联络您于康德明律师事务所的日常联络人。

本文并非法律意见，其内容亦非详尽无遗，只可作为概览及一般参考资料。感谢您的垂阅！

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