

Cayman Islands Country-by-Country Update

开曼群岛国别报告更新

Further to our [Alert issued in January 2018](#) the Tax Information Authority of the Cayman Islands (“TIA”) has now issued Guidance in respect of the Country-by-Country Reporting requirements (“CbCR”)¹.

CbCR requires every entity that is “resident in the Islands”² to determine whether or not it is a constituent entity (“CE”) of a multinational enterprise (“MNE”) and to notify the TIA of the name and jurisdiction of the MNE group’s (“MNE Group”)³ reporting entity (“Reporting Entity”)⁴. The Reporting Entity is required to file a report (“CbC Report”) if the MNE Group has a consolidated group revenue of at least US\$850 million. Only one notification is required to be made by the Reporting Entity for all CEs in the same MNE Group.

The Reporting Entity is required to appoint individuals as primary and secondary contacts (the “Primary Contact” and “Secondary Contact” respectively); such individuals need not be resident in the Cayman Islands. The Primary Contact is the only one permitted to provide information for the MNE Group via the Cayman CbCR Portal. The Secondary Contact is to serve as a “back-up” contact for the TIA in the event that the Primary Contact is unresponsive or there are otherwise concerns regarding the Primary Contact’s representation of the MNE Group.

继我们于[2018年1月发出提示简报](#)后，开曼群岛税务资讯局（下称“税务资讯局”）现已发布国别报告规定（下称“国别报告”）指引¹。

国别报告规定，每个属于“开曼群岛居民企业”²的实体均须确定本身是否为某一跨国企业（下称“跨国企业”）的成员实体（下称“成员实体”），并须告知税务资讯局有关跨国企业集团（下称“跨国企业集团”）³之报送实体（下称“报送实体”）⁴的名称及所属司法管辖区。倘跨国企业集团的合并集团收入达8.5亿美元或以上，则报送实体须提交报告（即“国别报告”）。报送实体仅须代表同一跨国企业集团的所有成员实体发出一份通知。

报送实体须委任个人作为首要及次级联系人（分别称为“首要联系人”和“次级联系人”），获委任的人士毋须为开曼群岛居民。仅首要联系人可通过开曼群岛国别报告门户网站代表跨国企业集团提供资料。在首要联系人未作出回应或首要联系人作为跨国企业集团代表的身份有其他问题时，次级联系人将担任税务资讯局的“备用”联系人。

¹ The Guidance was issued on 29 March 2018 in respect of the *Tax Information Authority (International Tax Compliance) (Country-by-Country Reporting) Regulations, 2017*.

2018年3月29日发布关于《2017年税务资讯局（国际税务合规）（国别报告）法规》的指引。

² Please see our [previous Alert](#) for a definition of resident in the Islands.

开曼群岛居民企业的定义请参阅[早前的提示简报](#)。

³ Please see our [previous Alert](#) for a definition of MNE Group.

跨国企业集团的定义请参阅[早前的提示简报](#)。

⁴ Please see our [previous Alert](#) for a definition of “Reporting Entity”, “Ultimate Parent Entity” and “Surrogate Parent Entity”. “报送实体”、“最终控股企业”及“代理控股企业”的定义请参阅[早前的提示简报](#)。

Key Dates

22 May 2018
Deadline for CEs where the Reporting Entities are resident in the Cayman Islands to make the CbCR notification for MNE Groups with a fiscal year which began on or after 1 January 2016 and ended on or before 31 May 2017. Otherwise, the first notification or update to an existing notification will be before the end of the relevant fiscal year.
31 May 2018
Deadline for Reporting Entities resident in the Cayman Islands to make the CbC Report for MNE Groups for any fiscal year that began on or after 1 January 2016 and ended on or before 31 May 2017. Otherwise, the deadline for reporting in respect of any subsequent fiscal year is within 12 months of the end of that fiscal year.
30 June 2018
Deadline for participating jurisdictions to transmit messages containing CbC Reports to receiving countries via the OECD's Common Transmission System ("CTS").
30 September 2018
Deadline for CEs where Reporting Entities are not resident in the Cayman Islands to make the CbCR Notification for all CEs resident in the Cayman Islands for those MNE Groups with a fiscal year which began on or after 1 January 2016 and ended on or before 30 September 2018. Otherwise, the first notification or update to an existing notification will be before the end of the relevant fiscal year.

关键日期

2018年5月22日
倘报送实体为开曼群岛居民企业，成员实体于2016年1月1日或之后起至2017年5月31日或之前止财政年度代表跨国企业集团告知国别报告的截止日期。否则，首次告知或更新告知的最后期限为所属财政年度结束之前。
2018年5月31日
属开曼群岛居民企业的报送实体于2016年1月1日或之后起至2017年5月31日或之前止任何财政年度代表跨国企业集团报送国别报告的截止日期。否则，有关任何后续财政年度的报送最后期限为所属财政年度结束之后的12个月内。
2018年6月30日
参与的司法管辖区透过经合组织一般传输系统（下称“一般传输系统”）向接收国家传输包含国别报告的讯息截止日期。
2018年9月30日
倘报送实体并非开曼群岛居民企业，成员实体于2016年1月1日或之后起至2018年9月30日或之前止财政年度代表跨国企业集团在开曼群岛的所有居民企业成员实体告知国别报告的截止日期。否则，首次告知或更新告知的最后期限为所属财政年度结束之前。

Cayman Islands CbCR Portal – Two Part Notification Process

The CbCR Portal can be accessed here: <https://caymanaeoportal.gov.ky:8443>. The Primary Contact must provide the name of the MNE Group, contact information and upload to the CbCR Portal an executed [Authorisation Letter](#) appointing the Primary and Secondary Contact. The Department for International Tax Cooperation will review this information and provide the Primary Contact with login

开曼群岛国别报告门户网站 — 两部分告知程序

国别报告门户网站的地址为：<https://caymanaeoportal.gov.ky:8443>。首要联系人必须提供跨国企业集团名称、联系方式并将委任首要及次级联系人的经签署[授权书](#)上传至国别报告门户网站。开曼群岛国际税务合作司会审阅相关资料并向首要联系人提供登入第二部分告知程序须提供的认证资料，用于上传跨国企业集团的成员实体文档。该等成员实体文档

credentials required for the second part of the notification process, which will be to upload the MNE Group's CEs file. The CEs file must be based on the [TIA's template](#) and should list all of the MNE Group's CEs resident in the Islands.

Any entity which becomes or ceases to be a CE must arrange for the Reporting Entity to notify the TIA before the end of the relevant fiscal year of the MNE Group. It is possible that a CE will have notification requirements in more than one jurisdiction.

The CbC Report

The CbC Report must be in the form of the CbC XML Schema prescribed by the OECD. The CbCR Portal will not provide for the CbC Reports to be made by "manual entry" (i.e. by typing data into an electronic form online).

Additional Guidance

- The deemed listing provision in the definition of the word "Group"⁵ is only relevant where an enterprise would otherwise be the Ultimate Parent Entity, but is not required to prepare consolidated financial statements in the jurisdiction where it is a resident for tax purposes. Accordingly, it is irrelevant whether or not it is in fact able to be listed under the jurisdiction's laws and/or regulations.
- The governing principle to determine an MNE Group is to follow the accounting consolidation rules. For example, in a funds context, if the accounting rules instruct investment entities not to consolidate with investee entities then, subject to the deemed listing provision, the investee entities should not form part of a Group or MNE Group even where there is a controlling interest in the investee entity.
- The CE of an MNE Group resident in the Islands is obliged to keep records of the information related to CbCR for six years and to make the information available to the TIA for inspection; failure to comply constitutes an offence liable to a fine or imprisonment.

须根据[税务资讯局的模板](#)编撰，并列出国企业集团在开曼群岛的所有居民企业成员实体。

任何成为或不再作为成员实体的实体须安排报送实体于跨国企业集团相关财政年度结束前告知税务资讯局。成员实体可能须通知多个司法管辖区。

国别报告

国别报告须按经合组织规定的国别可扩展标记语言架构 (XML Schema)形式编制。国别报告门户网站不会提供可「手动输入」(即在线上电子表格中输入数据)的国别报告。

其他指引

- “集团”⁵定义中的视作上市条款仅在某一实体是最终控股企业但在其就税务目的而言属居民企业的司法管辖区毋须编制合并财务报表时适用，因此，某一实体能否根据相关司法管辖区的法律及/或法规实际上市并无影响。
- 厘定跨国企业集团的主要原则是遵从会计合并规则。例如，在资金方面，倘会计规则指示投资实体不应与被投资实体合并，则除视作上市条款另有规定外，即使拥有被投资实体的控制权，被投资实体亦不应成为集团或跨国企业集团的一部分。
- 属开曼群岛居民企业的跨国企业集团的成员实体须将有关国别报告的资料纪录保存六年，并将该等资料提交税务资讯局审阅；未能遵守相关规则者可判处罚金或监禁。

⁵ “Group” means a collection of enterprises related through ownership or control such that it is either required to prepare consolidated financial statements for financial reporting purposes under applicable accounting principles or would be so required if equity interests in any of the enterprises were traded on a public securities exchange.

“集团”指一组通过拥有或控制权关系而关联的企业，因此须为财务申报而根据适用的会计原则编制合并财务报表，或倘任何企业的股权于公开证券交易所买卖，亦须按此规定行事。

Exchange of CbC Reports by the TIA

CbC Reports will be exchanged annually on an automatic basis with other jurisdictions where the Cayman Islands has a Qualifying Competent Authority Agreement in effect and where such partner jurisdictions have in place adequate measures to ensure the required confidentiality and data safeguards are met. The Cayman Islands is participating in the CbCR on a non-reciprocal basis. Other Competent Authorities may use the CbC Reports for the purposes of assessing high-level transfer pricing risks and other base erosion and profit shifting related risks in the Cayman Islands.

Should you require any additional information or assistance, please contact your usual Conyers Dill & Pearman representative.

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.

税务资讯局交换国别报告

倘开曼群岛与任何其他司法管辖区订立有效的合资格主管当局协议，且相关合作司法管辖区已制订适当措施确保符合必要的保密及信息安全规定，则开曼群岛每年会与该等司法管辖区自动交换国别报告。开曼群岛以互惠基准参与国别报告。其他主管当局可于开曼群岛使用国别报告评估高级别转让定价风险及其他税基侵蚀和利润转移风险。

欲了解更多资讯或取得进一步协助，请联络阁下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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ABOUT CONYERS DILL & PEARMAN

Conyers Dill & Pearman is a leading international law firm advising on the laws of Bermuda, the British Virgin Islands, the Cayman Islands and Mauritius. Conyers has over 130 lawyers in eight offices worldwide and is affiliated with the Conyers Client Services group of companies which provide corporate administration, secretarial, trust and management services.

关于康德明律师事务所

康德明律师事务所是一间具有领导地位的国际律师事务所，就百慕大、英属维尔京群岛、开曼群岛和毛里求斯之法律提供意见。康德明拥有分布于世界各地八间办事处内的逾130位律师，并与康德明客户服务公司集团有联属关系，而康德明客户服务公司集团提供公司管理、秘书、信托和管理服务。