

# 2021 Cayman Islands Regulatory Calendar

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	1	1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11	11	11	11
12	12	12	12	12	12	12	12	12	12	12	12
13	13	13	13	13	13	13	13	13	13	13	13
14	14	14	14	14	14	14	14	14	14	14	14
15	15	15	15	15	15	15	15	15	15	15	15
16	16	16	16	16	16	16	16	16	16	16	16
17	17	17	17	17	17	17	17	17	17	17	17
18	18	18	18	18	18	18	18	18	18	18	18
19	19	19	19	19	19	19	19	19	19	19	19
20	20	20	20	20	20	20	20	20	20	20	20
21	21	21	21	21	21	21	21	21	21	21	21
22	22	22	22	22	22	22	22	22	22	22	22
23	23	23	23	23	23	23	23	23	23	23	23
24	24	24	24	24	24	24	24	24	24	24	24
25	25	25	25	25	25	25	25	25	25	25	25
26	26	26	26	26	26	26	26	26	26	26	26
27	27	27	27	27	27	27	27	27	27	27	27
28	28	28	28	28	28	28	28	28	28	28	28
29	29	29	29	29	29	29	29	29	29	29	29
30	30	30	30	30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31	31	31	31	31

Public Holiday in the Cayman Islands

Regulatory Filing Requirement

For a more detailed calendar including event driven deadlines and filings that potentially attract administrative fines please contact [CalendarRequest@maples.com](mailto:CalendarRequest@maples.com).

Complimentary monthly “15/15” regulatory webcasts can be accessed [here](#).

Regulatory Calendars can also include key filing deadlines applicable in Ireland, Luxembourg, Jersey and the British Virgin Islands.

## KEY ANNUAL FILING DATES

**1 Jan:** Registered Office Fee due for all entity types to Maples Corporate Services Limited.

**15 Jan:** Annual fees and Director Registration Fees due to CIMA.

**31 Jan:** Economic Substance notification due to Registrar.

**31 Jan:** Annual return and annual fees due to Registrar for all entity types.

**28 Feb:** Economic Substance returns due to DITC for “Relevant Entities” carrying on a “Relevant Activity” of IP Business and entities that are Tax Resident Outside of the Cayman Islands and have a FYE falling between 31 December 2019 and 29 February 2020. Filing deadline is 12 months after FYE if entities have a FYE falling on or after 1 March 2020.

**1 March:** Exempted Trust Annual Fee due to Registrar.

**30 April 2021:** Economic substance returns due to DITC for “Relevant Entities” carrying on a “Relevant Activity” (except IP Business) that had a FYE falling between 31 December 2019 and 30 April 2020. Filing deadline is 12 months after FYE if entities have a FYE on or after 1 May, 2020.

**30 June:** Audited Financials and Fund Annual Return due to CIMA for registered funds with a 31 December FYE.

**31 July:** CRS and FATCA returns due to the DITC.

**15 September:** CRS Compliance Form due to DITC w/r/t 2019 and/or 2020 FYE.

**31 Dec 2021:** Economic substance returns due to DITC for “Relevant Entities” carrying on a “Relevant Activity” with 31 Dec 2020 FYE. De-registration deadline to avoid imposition of 2022 fees for CIMA registered entities and directors.