

CRS Regime 2.0: Cayman Islands PPOC Requirement – What You Need to Know

Following our recent legal update, CRS Regime 2.0: Key Amendments Effective 2026-2027¹, significant amendments to the Common Reporting Standard ("CRS") regime were introduced through the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) (Amendment) Regulations, 2025, most of which are effective **1 January 2026**.

Key Amendment: Cayman Islands-Based Principal Point of Contact

Under the new regulations, all Financial Institutions ("FIs") must appoint a Principal Point of Contact ("PPOC") located in the Cayman Islands.

- a. **Existing FIs registered before 1 January 2026** must notify the Tax Information Authority (the "TIA") of their Cayman Islands-based PPOC by **31 January 2027** via a change form.
- b. **FIs that commenced activities in 2025 but have not registered by 1 January 2026** must register with the TIA and notify the Cayman Islands-based PPOC by **30 April 2026**.

- c. **FIs commencing activities in 2026** must register with the TIA and notify the Cayman Islands-based PPOC by **31 January 2027**.

How We Can Help

The Maples Group is pleased to offer a tailored solution for this Cayman Islands-based PPOC requirement to work in with your existing CRS arrangements, in addition to our full-service Automatic Exchange of Information (AEOI) offerings².

For more details or to discuss your compliance needs, please reach out to one of the contributors or your usual Maples Group contact.

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¹ <https://maples.com/knowledge/crs-regime-2-0-key-amendments-effective-2026-2027>

² https://issuu.com/maplesgroup/docs/maples_group_-automatic_exchange_of_information_s?fr=sMWEyYTg5OTY1OTQ

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