

2026 Cayman Islands compliance calendar

01January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

02February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

03March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

04April

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

05May

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

06June

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

07July

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

08August

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

09September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

10October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

11November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

12December

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Public holidays

Key compliance dates

Key compliance dates

15 January 2026

Deadline for payment of annual CIMA fees which, from January 2026, includes the Fund Annual Return filing fee.

Deadline for renewal of annual CIMA director registration for mutual funds only.

31 January 2026

Deadline to file economic substance notification (ESN) with the Department for International Tax Co-Operation (DITC).

Deadline to file annual return and pay annual registration fee.

31 March 2026

Schedule annual AML training for directors.

30 April 2026

Deadline to file a FATCA / CRS registration notification with the DITC.

30 June 2026

Deadline for filing Fund Annual Return (FAR) and 2025 audited financial statements for all funds with a 31 December year end.

31 July 2026

Deadline to file annual report for the 2025 reporting period for FATCA / CRS.

15 September 2026

Deadline to file CRS compliance form for 2025 reporting periods.

31 October 2026

Annual review of Cayman Corporate Governance and Compliance matters.

31 December 2026

File Economic Substance Reports (ESRs) for Relevant Entities conducting Relevant Activities with a financial year ending 31 December 2025.

General Annual Obligations

- AML Training - Annual training for directors of regulated entities. Harneys Fiduciary offers on-demand online Cayman Islands AML training. For further information <https://e-training.harneysfiduciary.com/courses> or contact the AML Services team amlservices@harneysfiduciary.com
- Corporate Governance - Regulated funds require a minimum of one board meeting a year to meet governance obligations.