



# Cayman Islands Regulatory Calendar 2026

Keep pace with the evolving Cayman Islands regulatory landscape with our comprehensive Cayman and US regulatory deadlines calendar.

At Waystone, we know that staying ahead of regulatory change means more than tracking deadlines. It requires a dedicated team that can manage documentation, reporting and filings with accuracy and consistency, ensuring your compliance program remains effective and efficient.

Our experienced Cayman regulatory professionals deliver best in class, cost effective solutions that strengthen compliance frameworks, improve data accuracy, streamline filing processes and simplify the documentation needed to stay on track throughout the year.

Combining Waystone's deep local expertise and global perspective with the Governance Transparency Report and Board Support Services, you remain prepared, proactive and compliant in 2026 and beyond.

Waystone's [Transparency Report](#) is designed specifically to help investment managers achieve their core business objectives while maintaining confidence that fund level compliance obligations remain fully satisfied. The tool is aimed at managers tackling the coordination of compliance monitoring and/or investment managers fulfilling any delegated roles in-house. Paired with board support services, it offers investment managers a concise view of compliance performance across key regulatory areas, including:

- Risk mitigation – Proactive compliance reporting to prevent issues, penalties and costly remediation.
- Streamlined reporting – Clear compliance updates to support informed board decisions.
- Custom solutions – Tailored support to effectively manage each fund's unique regulatory requirements.

Learn more about how our Cayman Solutions team can support you [here](#).

## 2026 Cayman Islands Regulatory Deadlines

Regulatory Deadline	Subject	Regulator
15.Jan.26	CIMA fee payments for all entities registered with CIMA, and includes the Fund Annual Return(FAR) filing fee. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA
15.Jan.26	Annual declaration for directors registered with CIMA under the Director Registration and Licensing Act. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA
15.Jan.26	Annual declaration for entities registered as a Registered Person under the Securities Investment Business Act. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA
31.Jan.26	Deadline for filing Economic Substance Notification. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	DITC
31.Jan.26	Annual Return and payment of annual fees for all companies and partnerships incorporated or registered in the Cayman Islands (including foreign partnerships and companies). Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	Registrar of Companies
15.Mar.26	IRS Form 1065 filing due. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	IRS
31.Mar.26	Schedule annual AML training for directors	
30.Apr.26	Registration for entities defined as Financial Institutions under CRS and FATCA legislation that started business between 1 May 2025 and 29 April 2026. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	DITC
30.Jun.26	Audited financial statements for mutual funds and private funds with a financial year end of 31 December 2025. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA
30.Jun.26	FAR Form for mutual funds and private funds with a financial year end of 31 December 2025 FAR Form. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA

June/July	Mid-year legal and regulatory compliance. Waystone's <a href="#">Governance Transparency Report</a> services provide oversight to keep compliance on track.	
31.Jul.26	CRS and FATCA reporting for all Financial Institutions; Access to DITC Portal. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	DITC
01.Sep.26	Date by which strike off application must be submitted for an entity to be dissolved on 31 December 2026. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	Registrar of Companies
15.Sep.26	CRS Compliance Form for the year ending 31 December 2026 CRS Compliance Form. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	DITC
01.Oct.26	Date by which a Company should be placed in voluntary liquidation to ensure CIMA deregistration is submitted first week of Dec and allow time for completion before year end. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	Registrar of Companies and CIMA
01.Nov.26	Date by which strike off application must be submitted for an entity to avoid 2024 fees. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	Registrar of Companies
2026 November	Annual base tax for funds offered to private investors	
30.Nov.26	Annual reporting requirement for entities holding frozen assets linked to designated persons under UK sanctions. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	FRA
01.Dec.26	Date by which final Audit should be completed and CIMA deregistration submitted for approval to avoid 2026 fees. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	CIMA
Variable. Within twelve months of the financial year end (FYE) of the relevant entity.	Deadline for relevant entities that carried on any relevant activity during 2026, with a FYE during 2025, for an Economic Substance Return or details of Tax Residency in a jurisdiction outside the Cayman Islands to be filed. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	DITC
Ongoing	Beneficial Ownership information or exemption. Find out how Waystone can assist with meeting this obligation <a href="#">here</a> .	Registrar of Companies

## 2026 US Regulatory Deadlines

Regulatory Deadline	Subject	Regulator
10.Jan.26	Form 13H-Q	SEC
14.Feb.26	Form 13H-A	SEC
14.Feb.26	Schedule 13G	SEC
14.Feb.26	Form 13F	SEC
28.Feb.26	Form PF – Large Hedge Fund Advisers	SEC
31.Mar.26	Form ADV Annual Updating Amendment	SEC
10.Apr.26	Form 13H-Q	SEC
30.Apr.26	Deliver Form ADV Part 2A to Clients	SEC
30.Apr.26	Deliver Privacy Policy to Investors	
30.Apr.26	Annual Audit of Funds (for private funds with 12/31 FYE)	
30.Apr.26	Deliver Annual Audit of Funds to Investors	
30.Apr.26	Form PF – Annual Update (all other advisers)	SEC
15.May.26	Form 13F	SEC
30.May.26	Form PF – Large Hedge Fund Advisers	SEC
15.Jun.26	Cayman Islands – Annual Audited Financial and FAR	
03.Jul.26	Cayman Islands – FATCA Return Filings	
10.Jul.26	Form 13H-Q	SEC
14.Aug.26	Form 13F	SEC
29.Aug.26	Form PF – Large Hedge Fund Advisers	SEC
15.Sep.26	IRS Form 1065 extension filing deadline	IRS
13.Oct.26	Form 13H-Q	SEC
31.Oct.26	Form D Annual Amendment	SEC
14.Nov.26	Form 13F	SEC
29.Nov.26	Form PF – Large Hedge Fund Advisers	SEC

Have questions about these regulatory deadlines? Contact a Waystone representative today to learn more.

[Contact Us →](#)