

	Data Field	Response	Next option	User Notes
Headline	Economic Substance - Entity tax resident in another jurisdiction			
	Mandatory fields are marked with an *			
Section 1 - Overview				
1.1	Entity Name	Pre-populated from ESN		
1.1.2	Entity is a Segregated Portfolio company and would like to add details of individual Segregated Portfolio(s) which are tax resident in another jurisdiction?*	Yes	1.1.3	General Registry does not require each SP to register separately and therefore some SPs were unable to file an ESN. A separate Form will be required for each SP which is a relevant entity carrying on a relevant activity and claiming to be tax resident outside the Islands. See practice point 19 on the DITC website for further detail.
		No	1.2	
1.1.3	Segregated Portfolio Name	Free Text	1.2 (ability to add more than 1)	
1.2	General Registry Number	Pre-populated from ESN		If change to GR number is required, this will need to be done through the Companies Registry.
1.3	Relevant Activities	Pre-populated from ESN	1.4 (If = Banking, Insurance or Fund Management Business; 1.6-1.8 also required).	This field can be edited, options will be the same as the ESN and will also include "None"
1.4	Date of Financial Year End	Pre-populated from ESN		
1.5	Responsible Person Details	Pre-populated from ESN		
1.6	CIMA Type and Number	Pre-populated from ESN or if applicable, required to provide now	Provide CIMA details or check box at 1.6.1	
1.6.1	The Entity provided incorrect information on the ESN, the Entity does not have a CIMA number	Check Box	1.7	
1.7	FI Number	Pre-populated from ESN or if applicable, required to provide now	Provide FI# or check box at 1.7.1	
1.7.1	The Entity provided incorrect information on the ESN, the Entity does not have a FI number	Check Box	1.8	
1.8	IRS GIIN	Pre-populated from ESN or if applicable, required to provide now	Provide GIIN or check box at 1.8.1	
1.8.1	The Entity provided incorrect information on the ESN, the Entity does not have a FI number	Check Box	1.9	
Section 2 - Details of Entity tax resident in another jurisdiction				
2.1	Reporting Period*	Start Date - End Date yyyy-MM-DD - yyyy-MM-DD	2.2	As outlined in the Law, the first reporting period is based on the financial year commencing in 2019. For example for year 1, the reporting period for an Entity with a calendar year end which was in existence prior to 1 Jan 2019 will be July 2019 - December 2019. If the Entity wishes, it can select a 12 month reporting period i.e. in this case January - December 2019. In the case of an Entity which was not in existence prior to 1 Jan 2019, the reporting period is the 12 month period starting on the date the Entity commenced the relevant activity.
2.2	Jurisdiction of Tax Residence*	Drop down of Countries	2.3	
2.3	TIN or Similar*	Free Text	2.4	The Term 'TIN' refers to Tax Identification Number (or a functional equivalent in the absence of a TIN). If the Entity does not have a TIN, or the TIN is not known the value "NOTIN" should be entered.
2.4	Please confirm*: The Entity is subject to corporate income tax on all of its income from the relevant activity by virtue of its tax residence, domicile or other criteria of a similar nature in the jurisdiction of tax residence or The Entity is a "disregarded entity" for U.S. income tax purposes, and has a U.S. Corporation or Individual as its Parent and all of the Entity's income has been included on the tax return of the U.S. Parent	Yes/No Yes / No	If no to both, 2.4.1	Please refer to the Economic Substance Guidance Notes available on the DITC website for further information
2.4.1	The Entity will need to file the ES Return	Check Box and Submit		
Section 3 - Entity Details				
3.1	Registered Office Address	Pre-populate from GR		
3.2	Name of MNE Group, if different	Free Text		Provide name of any MNE Group in respect of which the Entity is a Constituent Entity for the purposes of the Tax Information Authority (International Tax Compliance) (Country-by-Country Reporting) Regulations 2017.
	Immediate Parent Details*:		3.7	Immediate Parent is defined in the schedule to the ES Law. The details provided here should be as at the end of the reporting period
	Name of entity / person	Free Text		

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3.5	TIN or Similar	Free Text		The Term 'TIN' refers to Tax Identification Number (or a functional equivalent in the absence of a TIN). If the Entity does not have a TIN, or the TIN is not known the value "NOTIN" should be entered.
	Address	Free Text		
	Jurisdiction of tax residence	Drop down of Countries		
	Entity does not have an Immediate Parent	Check Box		
	Option to add additional Immediate Parent(s)			
3.6	Ultimate Parent Details:*		3.7	Ultimate Parent is defined in the schedule to the ES Law. The details provided here should be as at the end of the reporting period
	Name of entity / person	Free Text		
	TIN or Similar	Free Text		
	Address	Free Text		
	Jurisdiction of tax residence	Drop down of Countries		
	Entity does not have an Ultimate Parent	Check Box		
3.7	Ultimate Beneficial Owner (UBO) Details:*		Section 4	Ultimate Beneficial Owner is defined in the schedule to the ES Law. A UBO is always required to be provided and should be determined in accordance with FATF recommendations as enacted in Cayman Law. The details provided here should be as at the end of the reporting period.
	Name of entity / person	Free Text		
	TIN or Similar	Free Text		
	Address	Free Text		
	Type of ultimate beneficial ownership interest the UBO has with the Entity	Include drop down options outlined in Schema		
	Jurisdiction of tax residence	Drop down of Countries		
	Option to add additional Beneficial Owner(s)			Can add up to 4. Must complete all fields in 3.7 for each Beneficial Owner added
Section 4 - Evidence				
4.1	Upload evidence to substantiate claim of tax residence in the jurisdiction listed at 2.2 above*	Upload option		
Section 5 - Declaration				
5.1	By submitting this Form, the Entity: (a) Confirms that all information in this Form is accurate; and (b) Acknowledges that there are sanctions for knowingly or wilfully supplying false or misleading information under S.13(2) of the ES Law.	Tick box		
6.0	Submit*		End	