
# Cayman Islands Economic Substance: DITC Announces Changes to ES Communications and Portal Security

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The Department for International Tax Cooperation ("**DITC**"), on behalf of the Cayman Islands Tax Information Authority, has issued an Industry Advisory announcing two administrative changes affecting entities subject to the Cayman Islands' Economic Substance ("**ES**") regime. The updates concern (i) the discontinuation of email reminder notifications for ES filings and (ii) forthcoming enhancements to the security requirements for access to the DITC Portal.

## End of Courtesy Email Reminders for ES Filings

The DITC has confirmed that, beginning with ES Notification Year 2025 and subsequent reporting periods, it will no longer issue courtesy reminder emails to the Responsible Persons ("**RPs**") ahead of ES filing deadlines.

Since the ES Act came into force on 1 January 2019, DITC has supplemented the statutory filing framework by sending reminder emails to the RPs, in addition to displaying reminder notices through the messaging banner on the DITC Portal.

Going forward, reminder notifications will be available only through the messaging banner on the DITC Portal. DITC has reiterated that responsibility for complying with all applicable ES reporting obligations and deadlines rests with each entity.

This change clarifies that courtesy communications from DITC are intended to assist entities but do not replace their statutory compliance obligations under the ES regime. Entities remain responsible for ensuring compliance with applicable ES filing deadlines, with ES-related notices and reminders continuing to be provided through the messaging banner on the DITC Portal.

## Enhanced Security Measures for the DITC Portal

DITC has also announced an enhancement to the security of the DITC Portal. Two-factor authentication, which is currently required only during account activation, will become mandatory for all user access to the portal.

The implementation of this enhanced authentication requirement is anticipated during the third quarter of 2026. The DITC has advised that further communications and updated guidance will be issued closer to the implementation date. The enhanced security requirements will require RPs and other authorised users to complete two-factor authentication when accessing the DITC Portal. The change is intended to strengthen the security of user information maintained within the portal.

***This publication is not intended to be a substitute for specific legal advice or a legal opinion. For specific advice on the matters covered above, please contact your usual Loeb Smith attorney or any of the following:***


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