

开曼群岛税收居民身份认定规则

针对 CRS，开曼群岛所有与税收居民相关的事项均遵循 CRS 及注释的相关规定。开曼群岛没有直接税法，因此在国内法里没有对税收居民身份作出一般定义，也没有规定税收居民身份的判定标准。

开曼群岛纳税人识别号编码规则

开曼群岛不发放纳税人识别号或具有同等效力的税收身份识别号码。

资料来源：

开曼群岛税收居民认定规则：

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Cayman_Tax_Residency.pdf

开曼群岛纳税人识别号编码规则：

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Cayman_Islands_TIN.pdf

Cayman Islands- Information on residency for tax purposes

For the purposes of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries. There are no direct taxation laws in the Cayman Islands and therefore there are no domestic provisions which define tax residence generally or which provide criteria for determining tax residence.

Cayman Islands-Information on Tax Identification Numbers

The Cayman Islands do not issue tax identification numbers (TINs) or equivalent identifiers for tax purposes.