

Cayman Islands

Professional Services Guide 2026

The specialist directory of law firms, trust companies, fund administrators, and corporate service providers operating in the Cayman Islands — for UHNW individuals, family offices, and their professional advisers.

184
PROFILED FIRMS
CAYMAN ISLANDS

5,500+
FIRMS ACROSS
30+ JURISDICTIONS

USD 700bn+
ASSETS UNDER
ADMINISTRATION

No. 1
GLOBAL FUND
DOMICILE

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ABOUT THIS GUIDE

The SearchOffshore Cayman Islands Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of the Cayman Islands as an offshore financial centre and the professional services ecosystem within it.

The guide covers the legal and regulatory framework, key service categories, and the current compliance environment. It is designed as a starting point for conversations with qualified advisers — not a substitute for professional advice. Certain activities described in this guide may require licensing, regulatory approval, or local substance depending on the nature of the business.

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SECTION 1

The Cayman Islands: Jurisdiction Overview

The Cayman Islands is a British Overseas Territory comprising three islands — Grand Cayman, Cayman Brac, and Little Cayman — situated in the western Caribbean. With a population of approximately 75,000, it hosts one of the world's most significant concentrations of financial services activity relative to its size.

The jurisdiction's position as the dominant global alternative investment fund domicile, its sophisticated legal framework, and its zero direct tax environment have made it the default choice for a wide range of international financial structures across private equity, hedge funds, structured finance, and private wealth.

KEY FACTS

Status	British Overseas Territory
Capital	George Town, Grand Cayman
Legal System	English Common Law
Currency	Cayman Islands Dollar (KYD) / USD widely used
Corporate Tax	No general corporate income tax applicable to most offshore structures
Capital Gains Tax	No separate capital gains tax regime
Withholding Tax	Generally no withholding tax on most offshore payments
Regulator	Cayman Islands Monetary Authority (CIMA)
Time Zone	EST (UTC-5)
Major Legislation	Companies Act, Exempted Limited Partnership Act, Trusts Act, Mutual Funds Act

SECTION 2

Legal and Regulatory Framework

The Cayman Islands operates under English common law, supplemented by local legislation developed over several decades specifically to serve the needs of international business. CIMA is the primary financial services regulator, responsible for supervising banks, trust companies, fund administrators, insurance companies, and securities investment businesses.

PRIMARY CORPORATE AND FUND VEHICLES**Exempted Company**

The standard vehicle for offshore companies and open-ended fund structures. Shareholders may be anonymous in constitutional documents though beneficial ownership is disclosed to CIMA. Certain activities may require licensing or regulatory approval from CIMA.

Exempted Limited Partnership (ELP)

The global standard vehicle for private equity and venture capital funds. Highly flexible in governance, profit allocation, and capital call mechanics.

Segregated Portfolio Company (SPC)

A single legal entity with multiple segregated portfolios, each with legally separate assets and liabilities. Used extensively for umbrella fund structures and cell-based insurance arrangements.

Limited Liability Company (LLC)

Introduced in 2016, combining features of a partnership and a company. Provides flexibility for joint ventures and certain fund structures.

Foundation Company

A hybrid entity introduced in 2017 combining features of a company and a foundation. Used for certain wealth planning and DAO structures.

CIMA REGULATORY FRAMEWORK

CIMA operates a tiered regulatory framework for investment funds under the Mutual Funds Act and the Private Funds Law. Registered funds — those with a minimum investment of USD 100,000 per investor — benefit from a lighter regulatory touch while maintaining formal CIMA registration. Licensed funds are subject to more comprehensive oversight.

SECTION 3

Key Service Categories

Law Firms

The Cayman Islands hosts the offshore offices of several of the world's leading law firms alongside well-established local firms. Key practice areas include investment funds, corporate law, banking and finance, restructuring, and private client work.

Fund Administration

Fund administrators provide NAV calculation, investor record-keeping, regulatory reporting, and AML/KYC services to Cayman-domiciled funds. The fund administration industry is one of the deepest in the world, with global administrators and specialist local firms across all asset classes.

Trusts and Fiduciary Services

Trust companies and fiduciary firms licensed by CIMA provide trustee, executor, and fiduciary services to private clients globally. Cayman trusts are used for succession planning, asset protection, and multi-jurisdictional wealth management. The STAR Trust provides additional flexibility for purpose and charitable trust structures.

Corporate Services

Licensed corporate service providers handle company formation, registered office, directors' services, and ongoing company administration.

Wealth Management

Wealth management firms serve private clients and family offices requiring investment management, portfolio advisory, and related services in the Cayman context.

Tax Advisors and Accountancy

The Big Four accounting firms are all present in Cayman alongside specialist local firms. Fund audit is required annually for registered and licensed funds. Tax advisers assist with CRS/FATCA compliance, economic substance analysis, and home-jurisdiction filings.

Insurance and Reinsurance

CIMA licenses and supervises a significant insurance sector, including captive insurance companies, reinsurers, and insurance managers. Cayman is a recognised domicile for insurance-linked securities (ILS) and catastrophe bond structures.

SECTION 4

The Current Compliance Environment

The Cayman Islands has undergone significant regulatory development over the past decade in response to international pressure from the OECD, FATF, and the EU. Understanding the current compliance framework is essential for anyone considering Cayman structures.

Economic Substance

The International Tax Co-operation (Economic Substance) Act requires Cayman entities conducting relevant activities to demonstrate adequate economic substance in the jurisdiction. Relevant activities include fund management, banking, insurance, finance and leasing, headquarters business, holding company business, intellectual property business, and shipping.

Beneficial Ownership

Cayman maintains a private beneficial ownership reporting framework administered by CIMA and accessible to competent authorities. All Cayman entities must maintain accurate beneficial ownership records. Beneficial ownership transparency requirements continue to evolve across jurisdictions.

AML/CFT Framework

CIMA-licensed entities are required to apply customer due diligence, enhanced due diligence for higher-risk relationships, and ongoing monitoring. The Cayman Islands has strengthened its AML/CFT framework significantly following its FATF Mutual Evaluation and subsequent action plan.

CRS and FATCA Reporting

Cayman financial institutions participate in automatic exchange of financial account information under CRS and FATCA. Financial accounts held by non-residents are reported to CIMA annually for onward exchange with the relevant tax authorities.

FATF AND EU STATUS — KEY MILESTONES

Feb 2021	Added to FATF grey list — enhanced monitoring begins
Oct 2020	EU removes Cayman from list of non-cooperative jurisdictions
Oct 2023	Removed from FATF grey list — enhanced monitoring ended

Current status should always be verified with qualified advisers at the time of planning.

SECTION 5

Regulatory Considerations for 2026

The offshore regulatory environment continues to evolve. The following developments are particularly relevant for anyone with existing Cayman structures or considering new arrangements in 2026.

Virtual Assets

The Virtual Asset (Service Providers) Act (VASP Act) established a registration and licensing framework for virtual asset service providers. Cayman has become a significant jurisdiction for digital asset funds and blockchain-related structures. Certain activities require CIMA registration or licensing under the VASP Act.

Private Funds Law

The Private Funds Law requires closed-ended Cayman funds — including most private equity and real estate vehicles — to register with CIMA and comply with audit, valuation, and custody requirements.

Beneficial Ownership Register Development

International pressure for public beneficial ownership registers continues. While Cayman's register remains non-public, this is an area of active policy development. Structures should be reviewed with qualified advisers in light of evolving transparency requirements.

Global Minimum Tax

The OECD Pillar Two global minimum tax of 15% applies to multinational groups with revenues exceeding EUR 750 million. While Cayman's zero direct tax rate remains in place, top-up tax may be payable by qualifying groups in their home jurisdictions. Smaller structures and fund vehicles are generally not directly affected, but qualified tax advice should be obtained.

KEY QUESTIONS TO EXPLORE WITH A QUALIFIED ADVISER

- 1 Does the proposed structure require economic substance in Cayman, and if so, how will that substance be demonstrated?
 - 2 What are the beneficial ownership reporting obligations in Cayman and in the beneficial owner's home jurisdiction?
 - 3 What CRS/FATCA reporting will apply, and is the home jurisdiction tax filing position consistent with the offshore structure?
 - 4 What banking arrangements are available and have these been confirmed in principle before the structure is established?
 - 5 Does the structure require CIMA registration or licensing, including under the VASP Act for any virtual asset activities?
 - 6 Has qualified tax advice been obtained in all relevant jurisdictions regarding the interaction of the structure with Pillar Two?
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SECTION 6

SearchOffshore Directory

SearchOffshore profiles 184 professional firms across 10 service categories in the Cayman Islands. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Law Firms	28	View Listings
Corporate Services	46	View Listings
Fund Administration	38	View Listings
Fiduciary Services	40	View Listings
Trusts	40	View Listings
Wealth Management	45	View Listings
Accountancy Firms	23	View Listings
Tax Advisors	29	View Listings
Notary	10	View Listings
Property Services	20	View Listings



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SearchOffshore is the specialist directory connecting UHNW individuals, family offices and their advisers with professional firms across 30+ offshore jurisdictions — from the Cayman Islands and BVI to Jersey, Singapore and Dubai.

[Browse the Cayman Directory](#)

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SECTION 7

Important Notices and Disclaimer

General Disclaimer

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Accuracy and Currency

The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

No Endorsement or Verification

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No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

No Warranty

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