



- Public Holidays
- Financial Services Commission (FSC)
- Registrar of Corporate Affairs (RCA)
- BVI International Tax Authority (ITA)
- Inland Revenue Department
- National Parks Trust
- Ministry of Environment, Natural Resources and Climate Change
- Department of Trade, Investment Promotion and Consumer Affairs

Where a deadline falls on a Saturday, Sunday or public holiday, the relevant obligation may be discharged on the next business day.

Ongoing **BVI International Tax Authority** – Economic substance filing applicable to relevant entities. Deadline will depend on each entity's economic substance financial period
Registered Agent / BVI International Tax Authority - Beneficial ownership information and exemption

31 January 2024 **Annual Return** – approved managers, approved funds, incubator funds
Semi-Annual Report – incubator funds
Fiduciary Services Business Annual Return – class I, II and IV trust licensees, class III and V licensees, restricted class II trust licensees, restricted class III licensees, company management licensees
Annual Fees – banks and trust companies, company management licensees, finance and money services licensees

28 February 2024 **Annual Fees** – insurance licensees

1 March 2024 **Annual Jetty Fees**

31 March 2024 **AML/CFT Annual Return** – fiduciary services business licensees, investment business licensees, approved managers, virtual asset service providers (VASPs)
Annual Return for Foreign Company – made up to 31 December 2023
Annual Return – captive insurance business, domestic insurance business, insurance intermediaries, investment business licensees
Compliance Officer Report – financial services licensees required to appoint a compliance officer
Annual FSC Recognition / Renewal Fee – private, professional, incubator and approved funds, private investment funds (PIFs), approved managers, VASPs

1 April 2024 **Annual Mooring Buoy Fees**
FATCA Annual Enrolment – Reporting Financial Institutions

30 April 2024 **CRS Initial Registration/Notification** – Reporting Financial Institutions
Annual Registry Fee for Limited Partnerships – limited partnerships

31 May 2024 **CRS and FATCA Annual Reporting Submission** – Reporting Financial Institutions
Annual Registry Fee for BVI Business Companies – incorporated between 1 January – 30 June

1 June 2024 **Liquor Licensing Day** – applications to be submitted at least 14 days prior to licensing day. Fee payable to **Inland Revenue Department**. Application submitted to various government departments depending on circumstances

30 June 2024 **Audited Accounts for Funds** – private and professional funds and PIFs (unless granted an audit exemption) with 31 December 2023 financial year end
Unaudited Accounts – approved funds, incubator funds and approved managers with 31 December 2023 financial year end
Mutual Fund Annual Returns (MFAR) – private and professional funds, public funds and recognised foreign funds. Filings should be made via MFAR platform
VASP Auditor's Report – VASPs assuming a financial year end of 31 December 2023

31 July 2024 **Semi-Annual Report** – incubator funds

1 September 2024 **Property Tax** – property tax falls due annually on 1 September, but property owners are allowed three months to pay. It must be paid before 30 November 2024 to avoid a penalty being applied

30 September 2024 **Annual Return** – BVI companies assuming financial year end of 31 December 2023

30 November 2024 **Annual Registry Fee for BVI Business Companies** – incorporated between 1 July – 31 December

1 December 2024 **Liquor Licensing Day** – applications to be submitted at least 14 days prior to licensing day. Fee payable to **Inland Revenue Department**. Application submitted to various government departments depending on circumstances

31 December 2024 **Annual Enrolment for CbC** – assuming the last day of the reporting fiscal year of the MNE Group is 31 December 2024
Annual Reporting Submission for CbC – assuming the last day of the reporting fiscal year of the MNE group was 31 December 2023
Trade Licence Renewal – trade licences are valid for a calendar year and must be renewed annually