

Financial Services Commission (FSC)

Registrar of Corporate Affairs (RCA)

BVI International Tax Authority (ITA)

Natural Resources and Climate Change

Department of Trade, Investment Promotion

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

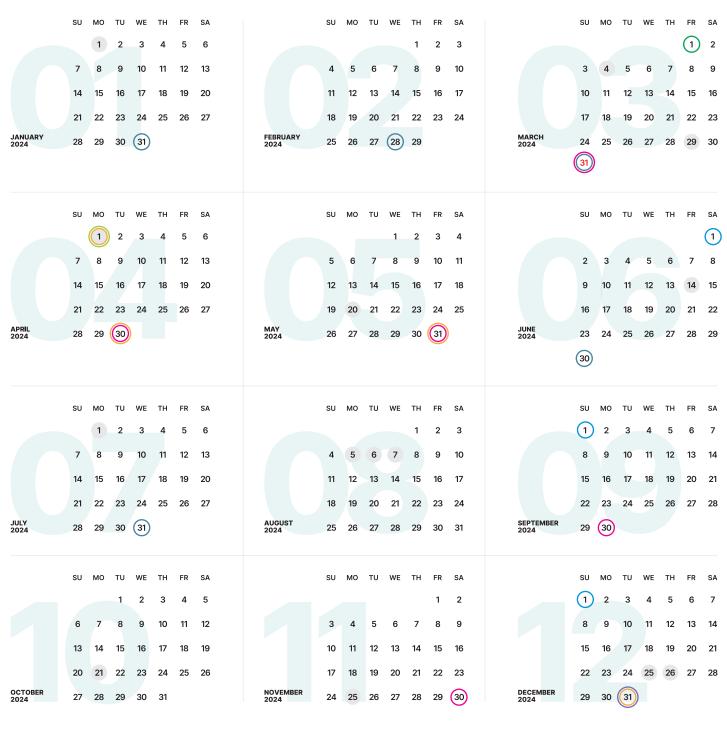
Inland Revenue DepartmentNational Parks Trust

Ministry of Environment,

and Consumer Affairs

next business day.

Public Holidays



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 AMI /CET Appl

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

Trade Licence Renewal - trade licences are valid for a calendar year and must be renewed annually

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