

BVI Key Filing Dates 2026

JANUARY	1	BVI companies incorporated or on the register of companies before 2 January 2025 (Existing Companies) must file their register of members ¹ , register of directors and beneficial ownership information ² with the Registrar of Corporate Affairs (the Registrar).
		BVI limited partnerships registered or on the register of limited partnerships before 2 January 2025 (Existing LPs) must file their register of limited partners ³ , register of general partners and beneficial ownership information ⁴ with the Registrar of Limited Partnerships (the LP Registrar).
	31	BVI approved investment managers must file their annual return for 2025 with the BVI FSC. ⁵ Contact Mourant for guidance.
		BVI incubator funds must file their semi-annual report for the period ending 31 December 2025 and annual return for 2025 with the BVI FSC. BVI approved funds must file their annual return for 2025 with the BVI FSC. Contact Mourant for guidance.
MARCH	31	Fiduciary services business licensees must electronically file their annual return for 2025 with the BVI FSC.
		Investment business licensees and approved investment managers must pay their annual renewal fees to the BVI FSC.
		The following licensees must electronically file their annual return for the period ending 31 December 2025 with the BVI FSC to the relevant email filing address: <ul style="list-style-type: none"> ● Captive and domestic insurers: insurancereturns@bvifsc.vg ● Insurance intermediaries, agents and brokers: insurancereturns@bvifsc.vg ● Insurance managers: insurancereturns@bvifsc.vg ● Investment business⁶: investmentreturns@bvifsc.vg
		The following must electronically file their annual AML/CFT return for the period ending 31 December 2025 with the BVI FSC through the VIRRGIN Returns online portal: <ul style="list-style-type: none"> ● Approved investment managers ● Financing business licensees ● Insurance intermediaries, agents & brokers ● Insurers ● Money services business licensees ● Virtual asset service providers ● Banking licensees ● Insolvency practitioners ● Insurance managers ● Investment business licensees ● Trust/company management licensees Contact the entity's money laundering reporting officer for guidance.
		Any investment business licensee, public fund ⁷ or approved investment manager ⁸ having a financial year ending 31 December that wishes to apply for an exemption from preparing and submitting audited financial statements (or, in the case of an approved investment manager, unaudited financial statements) for the period 1 January to 31 December 2025 must submit its application to the BVI FSC and pay the application fee.

¹ A company must also file nominee shareholder information (if applicable) with the Registrar. The filing of a company's register of members does not apply to (1) listed companies or (2) BVI FSC-registered funds (ie, private investment, public, professional, private, approved and incubator funds (together, **BVI Funds**)). However, an exemption filing will need to be made by the BVI registered agent (**RA**) with the Registrar.

² This does not apply to (1) listed companies or (2) BVI Funds where a BVI Fund's beneficial ownership information can be provided to the Registrar within 24 hours of request by its AR or other person licensed by the BVI FSC that has a physical presence in the BVI or a person holding a category 6 investment business licence (Administration of Investments) under SIBA. However, an exemption filing will need to be made by the RA with the Registrar. **Note:** other exemptions may also apply. Contact Mourant for guidance.

³ The filing of a LP's register of limited partners does not apply to BVI Funds. However, an exemption filing will need to be made by the RA with the LP Registrar.

⁴ This does not apply to BVI Funds where a BVI Fund's beneficial ownership information can be provided to the LP Registrar within 24 hours of request by its AR or other person licensed by the BVI FSC that has a physical presence in the BVI or a person holding a category 6 investment business licence (Administration of Investments) under SIBA. However, an exemption filing will need to be made by the RA with the LP Registrar. **Note:** other exemptions may also apply.

⁵ The BVI authorised representative (**AR**) will ordinarily file the short form annual return.

⁶ A licensee holding an investment business licence under the Securities and Investment Business Act, Revised Edition 2020 (as amended) (**SIBA**).

⁷ Where the public fund has conducted business within the financial year.

⁸ Where the approved investment manager has conducted business within the financial year.

MARCH	31	Licensees ⁹ must file their annual compliance reports for the period ending 31 December 2025 with the BVI FSC.
		Foreign companies registered under the BVI Business Companies Act and BVI unlimited companies not authorised to issue shares must file their annual return for 2025 with their registered agent.
APRIL	1	BVI entities that are a 'financial institution' (FI) under FATCA legislation with FATCA reporting obligations for the 2025 reporting year must register for a GIIN (if applicable), complete their annual enrolment with the BVI International Tax Authority (the ITA) through the BVI Financial Account Reporting System (BVIFARS) and pay the enrolment fee. ¹⁰ Contact the entity's FATCA service provider for guidance.
	30	BVI FIs under the common reporting standard (CRS) legislation with CRS reporting obligations (including the filing of any nil return, if applicable) for the 2025 reporting year must, where not enrolled for FATCA, register for a GIIN (if applicable), complete their annual enrolment with the ITA through BVIFARS and pay the enrolment fee ¹¹ . Contact the entity's CRS service provider for guidance. BVI limited partnerships on the Register of Limited Partnerships on 31 December 2025 must pay their annual fees to the LP Registrar. ¹² If they are not paid by 30 April, penalties begin to accrue from 1 May. ¹³ If the annual fees remain unpaid, BVI limited partnerships will become liable to be struck off the Register of Limited Partnerships and immediately de-registered on the date specified in the notice sent by the LP Registrar to the limited partnership.
MAY	31	BVI companies incorporated from 1 January to 30 June must pay their annual fees to the Registrar. If they are not paid by 31 May, penalties begin to accrue from 1 June. ¹⁴ If the annual fees remain unpaid, BVI companies will become liable to be struck off the Register of Companies and immediately dissolved on the date specified in the notice sent by the Registrar to the company. BVI FIs must file their CRS and FATCA reports (including the filing of any nil return for CRS, if applicable) for the 2025 reporting year with the ITA through BVIFARS. Contact the entity's CRS/FATCA service provider for guidance.
JUNE	30	BVI public, professional and private funds must file their mutual fund annual return for 2025 with the BVI FSC via https://returns.bvifsc.vg/ . ¹⁵
		BVI public, professional, private and private investment funds and investment business licensees having a financial year ending 31 December must file their audited financial statements ¹⁶ for 2025 with the BVI FSC via financialstatements@bvifsc.vg .
		BVI approved investment managers and approved and incubator funds having a financial year ending 31 December must submit a copy of their financial statements ¹⁷ for 2025 to the BVI FSC via financialstatements@bvifsc.vg . ¹⁸
		BVI companies and limited partnerships having a financial period ending 31 December must file their annual economic substance return for 2025 with the ITA. ¹⁹ Contact Mourant for guidance.

⁹ A person holding a licence specified in Schedule 1 of the Regulatory Code, Revised Edition 2020 (as amended). These include investment business licensees, banking licensees, trust or company management licensees, financing business licensees, money services business licensees, insurers, insurance managers, insurance intermediaries, and virtual asset service providers.

¹⁰ The entity's FATCA service provider will usually pay the enrolment fee (which is due on or before 1 June) and include the fee in its annual invoice.

¹¹ The entity's CRS service provider will usually pay the enrolment fee (which is due on or before 1 June) and include the fee in its annual invoice.

¹² The annual fees payable by a limited partnership increases if paid after 30 April, with further increases if paid after 31 July or after 31 October.

¹³ The penalties payable increase for the period between 1 May – 31 July, 1 August – 31 October, and from 1 November respectively.

¹⁴ A 10% penalty is payable between 1 June – 31 July and a 50% penalty is payable between 1 August – 31 October.

¹⁵ The AR will ordinarily file the return.

¹⁶ These must be accompanied by all relevant prescribed documents. Contact Mourant if the fund (other than a public fund that has conducted business within the financial year) requires an exemption or the entity requires an extension to the filing date.

¹⁷ For approved and incubator funds, financial statements means a statement of the fund's financial position. The financial statements for approved investment managers and approved and incubator funds must be prepared in accordance with a prescribed accounting standard but do not need to be audited.

¹⁸ Contact Mourant if the fund requires an exemption or the entity requires an extension to the filing date.

¹⁹ The RA will submit the prescribed return, provided that the entity has submitted the relevant information to it and paid the relevant reporting fees.

JULY	31	BVI incubator funds must file their semi-annual report for the period ending 30 June 2026 with the BVI FSC via prudentialsupervision@bvifsc.vg .
SEPTEMBER	30	BVI companies having a financial year ending 31 December must, unless exempted, file their annual return for 2025 with their registered agent.
		BVI limited partnerships having a financial year ending 31 December must, unless exempted, file their annual return for 2025 with their registered agent.
		BVI FIs with CRS reporting obligations must file either a Reporting FI or a Non-Reporting FI Additional Information Form (as applicable) relating to the year ended 31 December 2025 with the ITA. Contact the entity's CRS service provider for guidance.
NOVEMBER	30	BVI companies incorporated from 1 July to 31 December must pay their annual fees to the Registrar. If they are not paid by 30 November, penalties begin to accrue from 1 December. ²⁰ If the annual fees remain unpaid, BVI companies will become liable to be struck off the Register of Companies and immediately dissolved on the date specified in the notice sent by the Registrar to the company.
DECEMBER	31	BVI entities that are a 'constituent entity' (CE) of a multinational entity group (MNE group) for Country-by-Country (CbC) reporting purposes having a 2026 reporting financial year commencing on 1 January 2026 must complete their annual enrolment for 2026 with the ITA through BVIFARS. BVI CEs with reporting obligations for the 2025 reporting financial year commencing on 1 January 2025 must file their 2025 CbC report with the ITA through BVIFARS. Contact the entity's CbC service provider for guidance.
VARIABLE DEPENDENT ON FYE/ FINANCIAL PERIOD END DATE		BVI companies and limited partnerships must file their annual economic substance return with the ITA within 6 months of the end of their 2025 financial period. Contact Mourant for guidance.
		BVI companies must, unless exempted, file their annual return for 2025 with their registered agent within 9 months of their financial year end. Contact Mourant for guidance.
		BVI limited partnerships must, unless exempted, file their annual return for 2025 with their registered agent within 9 months of their financial year end. Contact Mourant for guidance.
		BVI public, professional, private and private investment funds and investment business licensees must file their audited financial statements ²¹ for 2025 with the BVI FSC via financialstatements@bvifsc.vg within 6 months of their financial year end.
		BVI approved investment managers and approved and incubator funds must submit a copy of their financial statements ²² for 2025 to the BVI FSC via financialstatements@bvifsc.vg within 6 months of their financial year end. ²³
VARIABLE DEPENDENT ON FYE/ FINANCIAL PERIOD END DATE		BVI CEs of a MNE group for CbC reporting purposes must complete their annual enrolment for 2026 with the ITA through BVIFARS no later than the last day of the 2026 reporting financial year of the MNE group.
		BVI CEs with reporting obligations for the 2025 reporting financial year must file their 2025 CbC report with the ITA through BVIFARS no later than 12 months after the last day of the 2025 reporting financial year of the MNE group. Contact the entity's CbC service provider for guidance.

Note: Where a filing date falls on a non-business day in the BVI, the filing should be made on the preceding business day.

²⁰ A 10% penalty is payable between 1 December – 31 January and a 50% penalty is payable between 1 February – 30 April.

²¹ These must be accompanied by all relevant prescribed documents. Contact Mourant if the fund (other than a public fund that has conducted business within the financial year) requires an exemption or the entity requires an extension to the filing date.

²² For approved funds and incubator funds, financial statements means a statement of the fund's financial position. The financial statements for approved investment managers and approved and incubator funds must be prepared in accordance with a prescribed accounting standard but do not need to be audited.

²³ Contact Mourant if the fund requires an exemption or the entity requires an extension to the filing date.

GENERAL FILING REMINDERS	
Business companies (including segregated portfolio companies)	Initial copy of a company's register of directors must be filed with the Registrar within 15 days of the appointment of the first directors on/following incorporation or within 15 days of continuation into the BVI (as applicable).
	Initial copy of a company's register of members ²⁴ must be filed with the Registrar within 30 days of incorporation or continuation into the BVI (as applicable). ²⁵
	Beneficial ownership information of a company must be filed with the Registrar within 30 days of incorporation or continuation into the BVI (as applicable). ²⁶
	Any change to a company's register of directors must be filed with the Registrar within 30 days of the change.
	Any change to a company's register of members (or any change to a company's nominee shareholder information, if applicable) must be filed with the Registrar within 30 days of the change. ²⁷
	Any change to a company's beneficial ownership information must be filed with the Registrar within 30 days of the change. ²⁸
	Any change in a company's registered office or registered agent must be filed with the Registrar. A change is only effective under BVI law on registration by the Registrar.
	Any change to a company's memorandum and articles of association must be filed with the Registrar. A change is only effective under BVI law on registration by the Registrar. ²⁹
Foreign companies	Any change to the name, jurisdiction of domiciliation, constitutional documents, directors, information filed in respect of a director, members, information filed in respect of a member, address of its registered office in its country of incorporation, or registered agent of a foreign company registered under the BVI Business Companies Act must be filed with the Registrar within 30 days of the change.
	Notice of ceasing to carry on business in the BVI must be filed with the Registrar within 7 days.
Limited partnerships (LP)	Initial copy of the LP's register of general partners must be filed with the LP Registrar within 30 days of the date of registration or continuation into the BVI (as applicable).
	Initial copy of the LP's register of limited partners must be filed with the LP Registrar within 30 days of the date of registration or continuation into the BVI (as applicable). ³⁰
	Beneficial ownership information of the LP must be filed with the LP Registrar within 30 days of registration or continuation into the BVI (as applicable). ³¹
	Any change to the LP's register of general partners must be filed with the LP Registrar within 30 days of the change.

²⁴ A company must also file nominee shareholder information (if applicable) with the Registrar.

²⁵ This does not apply to (1) listed companies or (2) BVI Funds. However, an exemption filing will need to be made by the RA with the Registrar.

²⁶ This does not apply to (1) listed companies, (2) BVI Funds where a BVI Fund's beneficial ownership information can be provided to the Registrar within 24 hours of request by its AR or other person licensed by the BVI FSC that has a physical presence in the BVI or a person holding a category 6 investment business licence (Administration of Investments) under SIBA, or (3) companies whose shares are held either by (i) a trustee licensed under the BVI Banks and Trust Companies Act, Revised Edition 2020 (as amended) or (ii) a trustee regulated for anti-money laundering, anti-terrorist financing and anti-proliferation financing purposes in a country other than the BVI. However, an exemption filing will need to be made by the RA with the Registrar. **Note:** other exemptions may also apply. Contact Mourant for guidance.

²⁷ As footnote 25.

²⁸ As footnote 26.

²⁹ Or, if applicable, on such other date as the Court may order under a Court order.

³⁰ This does not apply to BVI Funds. However, an exemption filing will need to be made by the RA with the LP Registrar.

³¹ This does not apply to BVI Funds where a BVI Fund's beneficial ownership information can be provided to the LP Registrar within 24 hours of request by its AR or other person licensed by the BVI FSC that has a physical presence in the BVI or a person holding a category 6 investment business licence (Administration of Investments) under SIBA. However, an exemption filing will need to be made by the RA with the LP Registrar. **Note:** other exemptions may also apply. Contact Mourant for guidance.

GENERAL FILING REMINDERS	
Limited partnerships (LP) (continued)	Any change to a LP's register of limited partners must be filed with the LP Registrar within 30 days of the change. ³²
	Any change to a LP's beneficial ownership information must be filed with the LP Registrar within 30 days of the change. ³³
	Any change to a LP's partnership agreement must be filed with the LP's registered agent within 15 days of the change.
	Notice of any change to a LP's registered particulars (name, registered office address, name and address of registered agent, term) must be filed with the LP Registrar within 14 days of the change. A change to a LP's registered agent or registered office is only effective under BVI law on registration by the LP Registrar.
BVI FSC-registered private investment funds (PIF)	Any proposed appointment of a PIF's appointed person(s) must be notified to the BVI FSC at least 7 days before the appointment, unless the BVI FSC has agreed to a shorter notice period.
	Any resignation, termination, or cessation to act as a PIF's appointed person(s) must be notified to the BVI FSC within 7 days of the event, including a statement of the reason for the person ceasing to act.
	Any breach by a PIF of the requirement to have at all times at least 2 directors including 1 individual director must be notified to the BVI FSC within 7 days of the breach occurring.
	Any change to a PIF's directors, authorised representative, auditor, place of business, constitutional documents, offering document or valuation policy must be notified to the BVI FSC within 14 days of the change.
BVI FSC-registered professional and private funds (Mutual Fund)	Any proposed appointment of a Mutual Fund's manager, administrator or custodian must be notified to the BVI FSC at least 7 days before the appointment, unless the BVI FSC has agreed to a shorter notice period.
	Any breach by a Mutual Fund of the requirement to have at all times at least 2 directors including 1 individual director must be notified to the BVI FSC immediately.
	Any resignation, termination, or cessation to act as a Mutual Fund's manager, administrator or custodian must be notified to the BVI FSC within 7 days of the event, including a statement of the reason for the person ceasing to act.
	Any change to a Mutual Fund's directors, authorised representative, auditor, place of business, constitutional documents, offering document or valuation policy must be notified to the BVI FSC within 14 days of the change.
BVI FSC-registered approved and incubator funds	Any change in an approved fund's administrator, the number of directors of an approved or incubator fund falling below two or the authorised representative ceasing to act must be notified to the BVI FSC immediately.
	Any change to the information submitted to the BVI FSC in an approved or incubator fund's original application for approval (eg constitutional documents, investment strategy, investor warning, directors) must be notified to the BVI FSC within 14 days of the change, together with a written declaration.
	Any matter relating to an approved or incubator fund's affairs which has, or is likely to have, a material impact on the fund must be notified to the BVI FSC within 14 days.
	Any exceeding by an approved or incubator fund of the applicable threshold of maximum value of net assets or total number of investors over a period of two consecutive months must be notified to the BVI FSC within 7 days of the end of the second month.

³² As footnote 30.

³³ As footnote 31.

GENERAL FILING REMINDERS	
BVI FSC-registered approved investment managers	Any change to the information submitted with the original application for approval must be notified to the BVI FSC within 14 days of the change, together with a written declaration.
	Any matter which has, or is likely to have, a material impact or significant regulatory impact with respect to the manager or its conduct of approved business must be notified to the BVI FSC.