

2026

British Virgin Islands compliance calendar

01 January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

02 February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
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03 March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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04 April

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05 May

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31						

06 June

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07 July

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08 August

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30	31					

09 September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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20	21	22	23	24	25	26
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10 October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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25	26	27	28	29	30	31

11 November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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29	30					

12 December

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Public holidays    Key compliance dates

Key compliance dates

31 January 2026

Approved Funds and Approved Managers: submit Annual Return (1 Jan–31 Dec 2025). Send completed returns to [bvifundservices@harneysfiduciary.com](mailto:bvifundservices@harneysfiduciary.com) at least 2 days before the deadline.

Incubator Funds: submit Semi-Annual Report (1 Jul–31 Dec 2025) and Annual Return (1 Jan–31 Dec 2025). Send completed returns to [bvifundservices@harneysfiduciary.com](mailto:bvifundservices@harneysfiduciary.com) at least 2 days before the deadline.

All licensees under the Banks and Trust Companies Act: annual FSC renewal fees due. Invoices issued mid-Nov 2025; payments must reach us by 15 Jan 2026.

BVI Trust and Corporate Services Providers (all licence classes): submit the Trust and Corporate Services Provider Annual Return (replacing Schedule 3) for 1 Jan–31 Dec 2025 via the FSC website. Send the completed form, excel file and supporting documents to [tcsreturns@bvifsc.vg](mailto:tcsreturns@bvifsc.vg).

**31 March 2026**

SIBA entities (funds, approved managers, investment licensees): annual FSC renewal fees due. Invoices issued mid-Nov 2025; payments must reach us by 15 Jan 2026.

Banks and Trust Companies Act licensees, SIBA Investment Licensees and Approved Managers: file the AML/CFT Return for 1 Jan–31 Dec 2025 via <https://amlreturns.bvifsc.vg/>. New users can register on the login page.

Banks and Trust Companies Act licensees and SIBA Investment Licensees: file the Compliance Officer’s Report with training register for 1 Jan–31 Dec 2025. Submit to [prudentialsupervision@bvifsc.vg](mailto:prudentialsupervision@bvifsc.vg).

SIBA investment business licensees: file the Investment Business Annual Return for 1 Jan–31 Dec 2025. Submit the form, excel file and supporting documents to [investmentreturns@bvifsc.vg](mailto:investmentreturns@bvifsc.vg).

**1 April 2026**

BVI FATCA defined financial institutions deadline to complete their annual FATCA registration with the BVI Internal Tax Authority (the “ITA”) and pay the registration fee.

**30 April 2026**

Financial institutions under the BVI CRS definition deadline to complete annual CRS registration with the BVI ITA and pay registration fee.

BVI Limited Partnerships deadline for payment of annual fees to the Registrar of Companies.

31 May 2026

Financial institutions submit FATCA and CRS Annual Returns under BVI FATCA CRS definition.

Annual fees for companies incorporated between 1 January and 30 June due to the registrar to companies.

**30 June 2026**

SIBA investment business licensees and all Mutual Funds (including Foreign Funds and SPCs): submit Audited Financial Statements for 1 Jan–31 Dec 2025. Send completed financials to [bvifundservices@harneysfiduciary.com](mailto:bvifundservices@harneysfiduciary.com) at least 2 business days before the deadline.

Approved Funds, Incubator Funds and Approved Managers: submit Unaudited Financials for 1 Jan–31 Dec 2025. Send completed financials to [bvifundservices@harneysfiduciary.com](mailto:bvifundservices@harneysfiduciary.com) at least 2 business days before the deadline.

Private, Professional and Public Funds: file the Mutual Fund Annual Return for 1 Jan–31 Dec 2025 on the FSC portal <https://returns.bvifsc.vg/>. New users must create an account on the platform.

31 July 2026

Incubator Fund: submit Semi-Annual Report for 1 Jan–30 Jun 2026. Send the completed report to [bvifundservices@harneysfiduciary.com](mailto:bvifundservices@harneysfiduciary.com) at least 2 business days before the deadline.

**30 September 2026**

Deadline for submitting Financial Annual Return to your Registered Agent for BVI companies with a fiscal year ending December 31.

**30 November 2026**

Deadline for companies incorporated between July 1 and December 31 to pay annual fees to the Registrar of Companies.

**31 December 2026**

Deadline to file Register of Members and Register of Beneficial Owners at the Registry of Corporate Affairs.