

JANUARY							FEBRUARY						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
28	29	30	31	1	2	3	25	26	27	28	29	30	31
4	5	6	7	8	9	10	1	2	3	4	5	6	7
11	12	13	14	15	16	17	8	9	10	11	12	13	14
18	19	20	21	22	23	24	15	16	17	18	19	20	21
25	26	27	28	29	30	31	22	23	24	25	26	27	28
1	2	3	4	5	6	7	1	2	3	4	5	6	7
MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	29	30	31	1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
29	30	31	1	2	3	4	26	27	28	29	30	1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
MAY							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
26	27	28	29	30	1	2	31	1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28	29	30	1	2	3	4
31	1	2	3	4	5	6	5	6	7	8	9	10	11
JULY							AUGUST						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
28	29	30	1	2	3	4	26	27	28	29	30	31	1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31	1	23	24	25	26	27	28	29
2	3	4	5	6	7	8	30	31	1	2	3	4	5
SEPTEMBER							OCTOBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
30	31	1	2	3	4	5	27	28	29	30	1	2	3
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30	1	2	3	25	26	27	28	29	30	31
4	5	6	7	8	9	10	1	2	3	4	5	6	7
NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
25	26	27	28	29	30	31	29	30	1	2	3	4	5
1	2	3	4	5	6	7	6	7	8	9	10	11	12
8	9	10	11	12	13	14	13	14	15	16	17	18	19
15	16	17	18	19	20	21	20	21	22	23	24	25	26
22	23	24	25	26	27	28	27	28	29	30	31	1	2
29	30	1	2	3	4	5	3	4	5	6	7	8	9

## KEY COMPLIANCE DEADLINES

1 January

- Companies and limited partnerships incorporated/registered before 2 January 2025 must file register of members/ limited/ general partners (as applicable) and beneficial ownership information with the relevant Registrar.

31 January

- Approved Investment Managers, Incubator Funds and Approved Funds must file their annual return with the FSC;
- Incubator Funds must file their semi-annual report for the period ending 31/12.

31 March

- Deadline for BVI funds and licensed entities to pay annual renewal fees to the FSC;
- Investment business licensees must file annual return and compliance report for the FYE 31/12 with the FSC;
- Certain regulated entities must file AML/CFT returns for the FYE 31/12 with the FSC;
- Deadline for approved investment managers, investment business licensees and public funds to apply for an exemption from filing audited financial statements for the FYE 31/12 (or unaudited financial statements in the case of an approved investment manager).

1 April

- Deadline for financial institutions to register under FATCA.

30 April

- Deadline for financial institutions to register under CRS;
- Deadline for limited partnerships to pay annual fees to the Registrar.

31 May

- Companies incorporated from 1 January to 30 June must pay their annual fees to the Registrar;
- Deadline for financial institutions to file FATCA and CRS reports for the 2025 reporting period with the ITA.

1 June

- Deadline for FATCA and CRS reporting entities to pay annual fees.

30 June

- Deadline for submission of audited (private, professional, public investment funds)/unaudited accounts (approved funds, incubator funds and approved managers) to the FSC for 31 December FYE;
- Deadline for annual returns under the Mutual Funds legislation;
- Deadline for filing economic substance return where the financial period ends 31 December.

31 July

- Incubator funds submit semi-annual report for 1 January to 30 June.

30 September

- Deadline for companies with a FYE of 31 December to file their annual financial return with their Registered Agent;
- Deadline for financial institutions to file CRS additional information with the ITA.
- Companies incorporated from 1 July to 31 December must pay their annual fees to the Registrar; must deregister by this date to avoid fees for 2027.

29 December

- Deadline for filing economic substance return where the financial period ends 29 June.

31 December

- Deadline to file register of members and register of beneficial owners at the Registry
- De-registration deadline for entities incorporated January to June to avoid the imposition of 2027 fees.
- DNFBPS annual return filing with the FIA.

## GLOSSARY OF TERMS

### AML/CFT

Anti-Money Laundering/ Countering Financing of Terrorism.

### CRS

Common Reporting Standard

### DNFBPS

Designated Non-Financial Businesses and Professions

### FATCA

Foreign Account Tax Compliance Act

### FSC

Financial Services Commission

### FYE

Financial Year End

### ITA

International Tax Authority

### Registrar

In respect of companies, the Registrar of Corporate Affairs and for partnerships the Registrar of Limited Partnerships.