

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

<b>1 January</b>	<ul style="list-style-type: none"><li>■ 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.</li></ul>	<b>31 July</b>	Incubator funds submit semi-annual report for 1 January to 30 June.
<b>31 January</b>	<ul style="list-style-type: none"><li>■ Approved Investment Managers, Incubator Funds and Approved Funds must file their annual return with the FSC;</li><li>■ Incubator Funds must file their semi-annual report for the period ending 31/12.</li></ul>	<b>30 September</b>	<ul style="list-style-type: none"><li>■ Deadline for companies with a FYE of 31 December to file their annual financial return with their Registered Agent;</li><li>■ Deadline for financial institutions to file CRS additional information with the ITA.30 November 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.</li></ul>
<b>31 March</b>	<ul style="list-style-type: none"><li>■ Deadline for BVI funds and licensed entities to pay annual renewal fees to the FSC;</li><li>■ Investment business licensees must file annual return and compliance report for the FYE 31/12 with the FSC;</li><li>■ Certain regulated entities must file AML/CFT returns for the FYE 31/12 with the FSC;</li><li>■ 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).</li></ul>	<b>29 December</b>	Deadline for filing economic substance return where the financial period ends 29 June.
<b>1 April</b>	Deadline for financial institutions to register under FATCA.	<b>31 December</b>	<ul style="list-style-type: none"><li>■ Deadline to file register of members and register of beneficial owners at the Registry</li><li>■ De-registration deadline for entities incorporated January to June to avoid the imposition of 2027 fees.</li><li>■ DNFBPS annual return filing with the FIA.</li></ul>
<b>30 April</b>	<ul style="list-style-type: none"><li>■ Deadline for financial institutions to register under CRS;</li><li>■ Deadline for limited partnerships to pay annual fees to the Registrar.</li></ul>	<h2>GLOSSARY OF TERMS</h2>	
<b>31 May</b>	<ul style="list-style-type: none"><li>■ Companies incorporated from 1 January to 30 June must pay their annual fees to the Registrar;</li><li>■ Deadline for financial institutions to file FATCA and CRS reports for the 2025 reporting period with the ITA.</li></ul>	<b>AML/CFT</b>	Anti-Money Laundering/ Countering Financing of Terrorism.
<b>1 June</b>	Deadline for FATCA and CRS reporting entities to pay annual fees.	<b>CRS</b>	Common Reporting Standard
<b>30 June</b>	<ul style="list-style-type: none"><li>■ 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;</li><li>■ Deadline for annual returns under the Mutual Funds legislation;</li><li>■ Deadline for filing economic substance return where the financial period ends 31 December.</li></ul>	<b>DNFBPS</b>	Designated Non-Financial Businesses and Professions
		<b>FATCA</b>	Foreign Account Tax Compliance Act
		<b>FSC</b>	Financial Services Commission
		<b>FYE</b>	Financial Year End
		<b>ITA</b>	International Tax Authority
		<b>Registrar</b>	In respect of companies, the Registrar of Corporate Affairs and for partnerships the Registrar of Limited Partnerships.