



## Filling in your BVI annual financial return

The BVI annual financial return is a compulsory document that must be filed by all BVI incorporated companies, with their registered agent on an annual basis, unless otherwise exempted.

The following entities are exempted and therefore not required to file an annual return with their registered agent:

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If you are an Ogier client and want to discuss whether your company falls within one of the exempted categories, get in touch with your regular Ogier contact. If you're not an Ogier client but would like to become one, please [complete our contact form](#) below.

All BVI companies, unless otherwise exempted, are required to file with their registered agent an annual financial return (AFR) containing specified financial information.

The BVI Business Companies (Financial Return) Order 2023, which came into effect on 2 March 2023, sets out the requirements for an AFR including: its content, format, how to calculate the due date and filing deadline for your BVI company, and who is exempt.

## Related briefings

- [2022 Amendments to BVI the Business Companies Act | Ogier](#)
- [BVI Business Companies - Annual Financial Return | Ogier](#)
- [BVI Annual Financial Return Solutions | Ogier](#)

Annual returns are due at the end of a company's financial year. A company's financial year is either the calendar year (default) or the 12-month period which the company has expressly adopted.

For companies which have a calendar year financial period, the first annual return was due on 1 January 2024 (due date).

Companies are required to file their annual financial returns with their registered agent within nine months of their due date. Therefore, companies with a calendar year financial period are required to file their first annual return with their registered agent, **no later than 30 September 2024**.

If a BVI company fails to file its return on a timely basis, its registered agent is obligated to notify the Registrar within 30 days of the filing deadline. The non-complying BVI company will then be subject to penalties or may even be struck off by the Registrar.

If you are an Ogier client and want to discuss this further, speak to your regular Ogier contact. If you're not an Ogier client but would like to become one, [fill in our contact form](#) below.

Our team of highly qualified and experienced professionals in Ogier Global can support you with:

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Those in control of BVI companies should make themselves aware of the annual financial return filing requirements because a failure to file properly or in time could affect a company's good standing with the Registry of Corporate Affairs.

If you are a controller of a BVI company and uncertain about the company's filing obligations, you should seek advice from our professionals to help you clarify the requirements.

For BVI legal advice, contact Michael Killourhy or Simon Schilder, or [use our contact us form](#) below.

Yes, absolutely. If you've liked using the Ogier BVI AFR tool to create your annual return and you've found this web page helpful, you can share it with your network by using the email and social media icons on the left of the page.

[Instructions for creating your BVI annual return - Arabic](#)

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