VIRGIN ISLANDS

BVI BUSINESS COMPANIES (FINANCIAL RETURN) (AMENDMENT) ORDER, 2026

ARRANGEMENT OF SECTIONS

SECTION

1. Citation and commencement
2. Schedule revoked and substituted

VIRGIN ISLANDS

STATUTORY INSTRUMENT 2026 NO. 71

BVI BUSINESS COMPANIES ACT

(REVISED EDITION 2020)

BVI Business Companies (Financial Return) (Amendment) Order, 2026

[Gazetted 30th October, 2026]

The Financial Services Commission, in exercise of the powers conferred by section 98A(2)(b) of the BVI Business Companies Act, Revised Edition 2020, makes the following Order:

Citation and commencement

1. (1) This Order may be cited as the BVI Business Companies (Financial Return) (Amendment) Order, 2026.

(2) This Order shall come into force on the 2nd day of November, 2026.

Schedule revoked and substituted

2. The BVI Business Companies (Financial Return) Order, 2023, S.I. No. 18 of 2023, is amended by revoking the Schedule and substituting the following Schedule:

"SCHEDULE

[Section 3(1)]

ANNUAL FINANCIAL RETURN[1]

FINANCIAL INFORMATION FOR YEAR ENDING, *(insert company's financial year end)*

BALANCE SHEET/
STATEMENT OF FINANCIAL
POSITION

[1] This return should be completed by the company and provide an assessment of the company's financial position as at the end of the company's financial year.

Category		Details	Value (US$)
ASSETS			
(i)	Cash and cash equivalents	*This category represents physical cash held, bank deposits and short-term, highly liquid investments easily convertible to cash. Please outline and give a valuation of each type of cash or cash equivalent held by the company in list form, for example:* *Cash* *Cash equivalents* *Where it is held in a bank or other institution, please provide the bank/institution details (including name and jurisdiction).*	
(ii)	Loans and receivables	*This category represents the principal amount of money lent to another party that the company expects to receive back (e.g. related party loans, third party loans), plus accrued interest. Where the value of the company's total loans and receivables comprise 25% or more of the company's total assets, please provide details of each loan and receivable and give a valuation of each type of loan and receivable in list form, for example:* *Related party loans* *Third party loans* *Other*	
(iii)	Investments and other financial assets	*This category represents non-operating, liquid or long-term holdings meant to generate income through interest, dividends, or appreciation. They differ from core business assets (inventory/equipment) by representing contractual rights or ownership (such as shares, bonds, mutual funds, derivatives, virtual assets or investments in other*	

		companies (other than stocks, mutual funds)). Please give a valuation of each type of investment and other financial asset in list form, for example: *Shares* *Bonds* *Mutual funds* *Real Estate Investment Trusts (REITs)* *Derivatives* *Virtual assets* *Other*	
(iv)	Tangible fixed assets	*This category represents physical, long term, non-current resources owned by the company to generate income, such as property, machinery and vehicles. Please give a valuation of each type of tangible fixed asset in list form, for example:* *Property (land and buildings)* *Machinery* *Vehicles* *Furniture and fixtures* *Equipment (computers, printers, etc.)* *Other*	
(v)	Intangible assets	*This category represents non-monetary assets without physical substance, including intellectual property assets*[2] *and goodwill. Please give a valuation of each type of intangible asset in list form, for example:* *Intellectual property (patents, copyrights, trademarks)* *Goodwill* *Software* *Other*	
(vi)	Other assets	*This item accounts for other assets that do not fit in the standard items above. Please give a valuation of*	

[2] "Intellectual property asset" has the meaning given by section 2 of the Economic Substance Act, Revised Edition 2020.

	each type of asset that did not fit above in list form.	
TOTAL ASSETS		

LIABILITIES
Accounts payable
Long-term debts
Other liabilities

US$

TOTAL LIABILITIES

US$

SHAREHOLDERS' EQUITY

INCOME STATEMENT

REVENUE (*Please categorise the revenue of the company and provide a value for each item. This categorisation will be specific to the type of company that is reporting. Some examples of revenue would be gains, sales revenue, interest income, etc.)*

COST OF SALES

US$

GROSS PROFIT -

EXPENSES
Operating expenses (*Please categorise the expenses of the company and provide a value for each item. The categorisation will depend on the operations of the entity that is reporting. Some examples include equipment, interest expense, sales commissions, cost of goods sold, etc.)* -
Other expenses
Income tax expense

US$

TOTAL EXPENSES -

NET INCOME **US$"**.

Issued by the Financial Services Commission this 30th day of October, 2026.

(Sgd.) Kenneth Baker
Managing Director/CEO
Financial Services Commission