VIRGIN ISLANDS

LIMITED PARTNERSHIP (FINANCIAL RETURN) (AMENDMENT) ORDER, 2026

ARRANGEMENT OF SECTIONS

SECTION

1. Citation and commencement
2. Schedule revoked and substituted

VIRGIN ISLANDS

STATUTORY INSTRUMENT 2026 NO. 72

LIMITED PARTNERSHIP ACT

(REVISED EDITION 2020)

Limited Partnership (Financial Return) (Amendment) Order, 2026

[Gazetted 30th October, 2026]

The Financial Services Commission, in exercise of the powers conferred by section 54A(2)(b) of the Limited Partnership Act, Revised Edition 2020, makes the following Order:

Citation and commencement

1. (1) This Order may be cited as the Limited Partnership (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 Limited Partnership (Financial Return) Order, 2025, S.I. No. 97 of 2025, 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 limited partnership's financial year end)*

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

STATEMENT OF FINANCIAL POSITION

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 limited partnership in list form, for example:* *Cash* *Cash equivalent* *Where it is held in a bank or other institution, please provide the bank/institution details (including name and jurisdiction).*	
(ii) Trade and other receivables	*This category represents the trade receivables arising from core revenue-generating operations and other receivables, including tax refunds and interest. Where the value of the limited partnership's total trade and other receivables comprise 25% or more of the limited partnership's total assets, please provide details of each trade and other receivable and give a valuation of each type of trade and other receivables in list form.*	
(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 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 held for use in operations by the limited partnership. 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*	

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

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

LIABILITIES
Trade and other payables
Borrowings
Other liabilities

	US$
TOTAL LIABILITIES	**-**

PARTNERS' CAPITAL
General partners' capital/
Limited partners' capital

	US$
TOTAL PARTNERS' CAPITAL	**-**

INCOME STATEMENT

INCOME (*Please categorise the income of the limited partnership and provide a value for each item.)*

EXPENSES (*Please categorise the operating expenses of the limited partnership and provide a value for each item.)*

UNREALISED GAIN/(LOSS)

REALISED GAIN/(LOSS)

	US$
NET INCOME BEFORE INTEREST	**-**

	US$
INTEREST INCOME	

INTEREST EXPENSE	-
	US$”.
NET INCOME AFTER INTEREST	**-**

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

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