

## REGULATORY DEADLINES - 2026

Month	BVI	BELIZE	SEYCHELLES	NEVIS	BAHAMAS	MARSHALL ISLAND	PANAMA
January		<p><b><u>Deadline: January 30<sup>th</sup>.</u></b> Economic Substance (applicable to Companies and Limited Liability Companies) incorporated before January 1<sup>st</sup>, 2020.</p>	<p><b><u>Deadline: January 30<sup>th</sup>.</u></b> Submission of accounting records covering the period between the 1<sup>st</sup> of July and the 31<sup>st</sup> of December of the previous year.</p>		<p><b><u>Deadline: January 31<sup>st</sup>.</u></b> For the renewal of the Business License.</p> <p><b><u>Deadline: January 31<sup>st</sup>.</u></b> <i>VAT Amendments</i>, for the Registered Agents: submission of an annual declaration to the Comptroller (<i>Real Property Declaration Form</i>)</p>		
February							
March		<p><b><u>Deadline: March 31<sup>st</sup>.</u></b> Submission of the Annual Tax Return (applicable to Companies and Limited Liability Companies).</p> <p><b><u>Deadline: March 31<sup>st</sup>.</u></b> Submission of the Annual Attestation Report (applicable to Limited Liability Companies and Trusts)</p> <p><b><u>Deadline: March 30<sup>th</sup></u></b> Submission of the</p>	<p><b><u>Deadline: March 13<sup>th</sup>.</u></b> Submission of the CRS Survey</p>		<p><b><u>Deadline: March 31<sup>st</sup>.</u></b> Payment of the Business License Tax.</p>		

		accounting records for the previous year.					
<b>April</b>				<b>Deadline: April 15<sup>th</sup>. Submission of the CIT-101 for the base year (calendar).</b>			<b>Deadline: April 30<sup>th</sup>. Provision to the Registered Agent of the legal entity's accounting records as of December 31<sup>st</sup> of the previous year.</b>
<b>May</b>							
<b>June</b>	<b>June 30<sup>th</sup>: Start of ESA filing period for entities incorporated before 1<sup>st</sup> January 2019 (they have 6 months to file)</b>		<b>Deadline: June 30<sup>th</sup>. Submission of the Financial Summary for the previous year.</b>				
<b>July</b>			<b>Deadline: July 30<sup>th</sup>. Submission of accounting records covering the period</b>				

			between the 1 <sup>st</sup> of January and the 30 <sup>th</sup> of June of the current year.				
August							
September	<b><u>Deadline: September 30<sup>th</sup>.</u></b> Submission of Annual Financial Return for entities with a calendar Financial Year End.				<b><u>Deadline: September 30<sup>th</sup>.</u></b> Submission of the CESRA (ESA) for calendar year entities.		
October							
November							
December	<b><u>Deadline: December 29<sup>th</sup>.</u></b> ESA filing for entities incorporated before 1 <sup>st</sup> January, 2019.						

Important Notes:

**BELIZE AND BAHAMAS:**

- ESA (BELIZE) / CESRA (BAHAMAS): Entities incorporated after January 2020 have their deadline for submission with their anniversary date. One day before the anniversary date (twelve months after the start of the fiscal period), from this date, the ESA form may be uploaded to the authority’s platform.
- BAHAMAS: The Value Added Tax (Amendment) Act, 2024 (the “VAT Amendments”): Registered Agents are required to submit an annual declaration (*Real Property Declaration Form*) to the Comptroller by the 31st of January, confirming:
  - a) whether or not a company holds or has sold, transferred, assigned or otherwise disposed of any interest in any real property situated in The Bahamas over the last 12 months.
  - b) the nature of the company’s interest in any real property in the Bahamas under paragraph (a); and

c) the particulars as may be determined by the Comptroller, of all changes in the legal or beneficial interest of any of the shares of the company which has an interest in real property in the Bahamas in the last 12 months.

**NEVIS:**

- CIT-101: Companies are required to file 3 1/2 months after the end of their fiscal year. Filing is based on the regular periods, which normally run from 1st January to 31st December. Companies desirous of using a different reporting period commencing any month outside of January and concluding 12 months later must request permission from the Comptroller of Inland Revenue.

**MARSHALL ISLANDS:**

- All ESA reports must be filed through the RMI's secure online portal and must be submitted *within 12 months of the anniversary date of the Non-resident Domestic Entities (NRDEs) or Foreign Maritime Entities (FMEs) incorporation.*