GOVERNMENT OF THE VIRGIN ISLANDS

PRESS RELEASE

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Notice To Companies And Limited Partnerships

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VIRGIN ISLANDS INTERNATIONAL

LOCAL FILINGS – DIRECT APPLICATION FOR A CERTIFICATE OF EXCLUSION

Date: 10 November 2026

The International Tax Authority (the “ITA”) reminds the public that companies and limited partnerships that may qualify under the International Tax Authority Act, Revised Edition 2020, as amended (the “ITA Act”), **have the option to apply directly to the ITA for a Certificate of Exclusion from applicable reporting obligations.**

Section 27 of the ITA Act, as introduced by the International Tax Authority (Amendment) Act, 2023, provides for applications for Certificates of Exclusion and their issuance in accordance with the statutory requirements.

Who May Apply

Companies and limited partnerships that can demonstrate they are resident for tax purposes in the Virgin Islands may apply for a Certificate of Exclusion.

Section 2 of the ITA Act provides the following definitions:

- **“resident for tax purposes”** means any company, entity or person who can demonstrate to the Authority that they have no tax liabilities arising outside of the Virgin Islands;
- **“local company”** means any company or limited partnership who is resident for tax purposes in the Virgin Islands and receives a certificate of exclusion from the Authority under section 27.

Under the ITA Act, a company or limited partnership meets the statutory definition of a “local company” when it demonstrates to the ITA that it has no tax liabilities arising outside the Virgin Islands and receives a Certificate of Exclusion following acceptance of its application under section 27.

Both conditions must be satisfied, as meeting the tax-residence requirement alone does not guarantee acceptance of an application or qualification as a “local company.”

Submitting an application

Eligible companies and limited partnerships may submit their applications directly to the ITA through its online Local Filing Application.

Information and Supporting Documents

The following information and documents are required, as applicable:

- **Applicant details:** Name, email address and relationship of the person submitting the application to the entity.
- **Entity details:** Name and incorporation or formation number.
- **Ownership and management:** Details of shareholders or partners, beneficial owners and directors, including their countries of tax residence.
- **Supporting documents:** Share register, register of directors or register of general and limited partners.
- **Business activities:** Description of the entity's activities, including any operations outside the Virgin Islands.

The ITA may request further information or documents where necessary to complete its review.

Review and Issuance of Certificate

Applications will be reviewed in accordance with section 27 of the ITA Act, having regard to the applicable reporting obligations under mutual legal assistance legislation, including those relating to:

- Foreign Account Tax Compliance Act (FATCA);
- Common Reporting Standard (CRS);
- Country-by-Country Reporting (CbCR); and
- Economic Substance (ES) reporting.

Where the ITA accepts an application under section 27(2) of the ITA Act, a Certificate of Exclusion shall be issued, confirming exclusion from reporting obligations under mutual legal assistance legislation.

Submission of an application does not constitute acceptance or relieve an applicant of its applicable statutory obligations. Any Certificate of Exclusion issued under section 27 of the ITA Act is subject to the scope and requirements of the applicable

legislation.

Application Link and Enquiries

To submit an application directly to the ITA, please access the online Local Filing Application using the link below:

Local Filing Application: Click here to apply

For enquiries or assistance, please contact **localfilings@bviita.vg**.

International Tax Authority
British Virgin Islands
https://bviita.vg/

Additional Documents or Media

- notice_local_filings_certificate_of_exclusion_economic_substance.docx