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奥杰的 BVI 周年财务申报表 (AFR) 工具 (第 1 页)

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Ogier's BVI Annual Financial Return (AFR) Tool (Page 2)

Our free and easy-to-use Tool is available to anyone who needs to create a BVI annual financial return (**AFR**), whether you are an Ogier client or not. You can share this free version of our Tool with friends, and colleagues simply using the social media icons on our dedicated webpage: [Create your BVI annual financial return | Ogier](#).

If you'd like to know more about AFRs or becoming an Ogier Global client use [contact our team](#)

Ogier Guidance

1. Every company shall, in respect of each year, file with its registered agent an annual financial return (**AFR**) containing the information in this form in accordance with s98A(1) of the BVI Business Companies Act, Revised Edition 2020.
2. The requirement to file an annual return relates to the company's fiscal or financial year, however that is determined and applied by the company (s98A(7) of the BVI Business Companies Act, Revised Edition 2020).
3. The earliest date an annual return becomes due (as opposed to the latest date it must be filed by) is 1 January 2024 for a company that has a calendar year as its financial year. The company has until 30 September 2024 to file that annual return. If a company's financial year end is different, it has nine calendar months from that date to file its annual financial return.
4. The reference to the denomination US\$ may be substituted for any other currency in which a company operates or prepares its financial statements.
5. Certain types of company are exempted under s98A of the BVI Business Companies Act:
 - (a) a listed company, being a company any securities of which are approved for listing on a recognised exchange;
 - (b) a company regulated under BVI financial services legislation that provides financial statements to the FSC in accordance with the

奥杰的 BVI 周年财务申报表 (AFR) 工具 (第 2 页)

我们的免费为需要创建 BVI 周年财务申报表 (AFR) 的人士提供简单易用的工具，不论您是否奥杰的客户。您可以透过我们专页上的社交媒体图标分享此免费版的工具给您的朋友和同事：[创建您的 BVI 周年财务申报表 | 奥杰](#)。

如欲进一步了解 AFR 或成为奥杰的客户，请[联系我们](#)。

奥杰指南

1. 根据《英属维尔京群岛商业公司法》（2020 年修订版）第 98A(1) 条，每家公司应就每一财务年度向其注册代理提交周年财务申报表 (AFR)，该申报表需包含本表格中的信息。
2. 公司可决定采用财政年度或财务年度以作周年财务申报表之用（《英属维尔京群岛商业公司法》（2020 年修订版）第 98A(7) 条）。
3. 就以日历年作为财务年度的公司，其周年财务申报表的最早到期日是 2024 年 1 月 1 日，该等公司必须在 2024 年 9 月 30 日（即提交申报表的截止日期）或之前提交其相关申报表。就不以日历年作为其财务年度的公司，则该等公司须在其财务年结日起的 9 个月内提交周年财务申报表至其注册代理。
4. 公司可把美元（US\$）替换至其运营或准备财务报表时所使用的任何其他货币单位。
5. 根据《英属维尔京群岛商业公司法》第 98A 条，部分类型的公司可获豁免：
 - (a) 上市公司，即其任何证券已在受认可交易所上市的公司；
 - (b) 受英属维尔京群岛金融服务法例监管的公司（包括：受监管的共同基金、私人投资基金和

requirements of the financial services legislation (this includes regulated mutual funds, private investment funds and approved managers);

(c) a company that files annual tax returns (with its financial statements) with the BVI Inland Revenue; and

(d) a company in liquidation, except where the company's annual financial return becomes due before the commencement of the liquidation, in which case the company's liquidation is not complete until the company files the annual financial return.

6. There are also exemptions for a group of companies:

(a) where a company is part of a group that prepares and maintains consolidated accounts, the BVI company can file the group consolidated accounts with its Registered Agent if it shows the accounts of the BVI company (this may be rare); or

(b) where there is more than one BVI company in a group, a single filing showing the annual financial returns attributable to each of the BVI companies, can also be made.

7. BVI limited partnerships are not required to complete an annual financial return

Derived from s98A BVI Business Companies Act 2004 (as amended) and the BVI Business Companies (Financial Return) Order, 2023.

Instructions for using the Tool

What does the Tool do?

Our Tool is a questionnaire with auto-calculation features. It is designed to generate a correctly formatted AFR document for a BVI company. You can even customise the currency in the AFR as needed.

Can I complete the questionnaire in multiple sessions?

获准的管理人），而该等公司依照金融服务立法的要求向金融服务委员会提交财务报表；

(c) 须向英属维尔京群岛税务局提交年度税务申报表（及财务报表）的公司；及

(d) 正在清盘中的公司，除非公司的周年财务申报表在清盘开始前已到期，否则公司须在提交周年财务申报表后才可完成清盘

6. 就集团公司的豁免：

(a) 如英属维尔京群岛公司属于某个集团的一部分，而该集团会准备和保管合并财务报表，在该合并财务报表能展示相关英属维尔京群岛公司账目的情况下，则该英属维尔京群岛公司可向其注册代理提交集团合并财务报表（此情况可能比较罕见）；或

(b) 如某个集团中有多于一家英属维尔京群岛公司，则可向注册代理提交能展示属于每家英属维尔京群岛公司的周年财务申报表的单一备案。

7. 英属维尔京群岛有限合伙企业无需提交周年财务申报表

摘自 2004 年《英属维尔京群岛商业公司法》（修订）第 98A 条及 2023 年《英属维尔京群岛商业公司（财务申报表）令》。

本工具的使用说明

奥杰 BVI AFR 线上工具有什么用途？

我们的线上工具是一个具有自动计算功能的问卷，旨在为 BVI 公司生成一份符合格式要求的 AFR 档案。您可选择适用于您的公司的货币。

我可以分开多次作答完成问卷吗？

No. Ensure you have a stable internet connection as all the information required must be entered in one session. Navigating away from our Tool or closing the web page will result in you losing the data entered and you will need to start again from the beginning.

If you leave any sections blank, you will not be able to progress to the next page.

Completing the form

Feel free to use the **Preview** button at any time to check the data you have entered is in the correct place. When you have finished entering all your data and checking that your entries are accurate, click on **Save & Close** at the top right of the form. This will generate a PDF of your completed BVI AFR. Download and save to your device.

What about my data?

With this version of our digital Tool we do not collect any personal information from which you can be identified and any data collected will be treated in accordance with our [Privacy Policy](#). We will collect data around website and Tool usage in order to help us carry out services effectively and efficiently.

Need further help?

For more information on BVI AFRs see our dedicated [BVI AFR page](#). For further help with bookkeeping, accounting, or preparing an annual return, reach out to our [accounting and financial reporting experts](#) – for them to provide you with a tailored quote.

Ogier offers a wide range of services for BVI companies – visit [Ogier Global](#) and [BVI legal services](#). We have specialist BVI-qualified lawyers who can advise you on corporate law, dispute resolution, banking, finance and restructuring and insolvency matters. To [find out more](#) or if you're interested in becoming an Ogier client [Contact us](#).

What do I do next?

Click on the arrow below, type in the Company name, press the **Enter** key, and then fill in each box before moving on to the next page.

不可以。所有信息必须在同一次登录中输入完成，一旦您从我们的线上工具离开或关闭网页，您将会失去所有已输入的数据，并需要从新作答，因此请确保您已连接稳定的互联网。

如您留空任何部分，您将无法进入下一页。

填写表格

随时使用「**预览**」按钮，以检查您输入的数据是否正确。当您完成并检查所有已输入的数据准确无误后，点击表格右上方的「**保存并关闭**」，便可输出一份 PDF 格式的 AFR，请下载并保存到您的设备上。

我的数据将如何被存储？

我们不会在此版本的线上工具收集任何可以识别您身份的个人信息，且所收集的任何数据均会按照我们的[隐私政策](#)处理。我们将收集有关网站和工具使用的数据，以协助我们提供有效和高效的服务。

需要更多协助？

请浏览我们的 [BVI AFR 专页](#)，以获取更多关于 BVI AFR 的信息。如果您在簿记、会计或准备周年财务申报表方面需要协助，请联系我们的[会计和财务报告团队](#) – 该团队将会因应您的需求为您提供客制化报价和服务。

奥杰为 BVI 公司提供全面的服务 – 欢迎浏览我们的网页以了解更多关于[奥杰环球](#)和 [BVI 法律服务](#)的信息。我们的 BVI 律师团队的法务服务范畴涵盖公司法、争议解决、银行、金融及重组和破产事务。如欲[进一步了解我们的服务](#)或成为奥杰的客户，请[联系我们](#)。

下一步？

点击下方箭头，输入公司名称，然后按「**输入**」键。在进入下一页前，请先回答当前页面中的所有问题。

Insert company's financial year end: (A year under s98A(7) of the BVI Business Companies Act 2004 (as amended) is a calendar year, unless the company's financial year starts other than on 1 January in which case, a year will be the company's stated fiscal year. For a company that has a calendar year as its fiscal year (1 January - 31 December), the earliest date the first annual return can become due (as opposed to when it must be filed by) is 1 January 2024; that company would have until 30 September 2024 to file an annual return. A company with a fiscal year, which is not also a calendar year, has 9 calendar months from its fiscal year end to file its annual return. Its first annual return will be due in 2024 but, depending when its fiscal year ended, the deadline to file an annual return may be in 2025.)

Select currency: (Use US\$ or select the currency your company operates in or prepares its financial statements. See **Ogier Guidance** above for more information.)

填写公司的财务年结日：（根据 2004 年《英属维尔京群岛商业公司法》（修订）第 98A(7) 条，除非公司的财务年度并不始于 1 月 1 日，否则一年是指日历年。财政年度为日历年（即 1 月 1 日至 12 月 31 日）的公司，其首份周年财务申报表的最早到期日（与必须提交的日期相对）为 2024 年 1 月 1 日，公司必须在 2024 年 9 月 30 日或之前提交。而财政年度不同于日历年的公司，则须在其财政年度年结日后 9 个月内提交周年财务申报表。该份周年财务申报表将在 2024 年到期，但提交期限可能在 2025 年，视乎其财政年度年结日而定。

选择货币：（采用美元或选择 贵公司在财务报表上采用的货币，请详**奥杰指南**）

Ogier's BVI Annual Financial Return (AFR) Tool (Page 3)

PLEASE DO NOT CLOSE OR NAVIGATE AWAY FROM THIS PAGE OR ALL DATA ENTERED WILL BE LOST

Key reminders

1. Double-check your answers for completeness and accuracy – you can use the **Preview** button to help you.
2. Click **Save & Close** to generate a PDF of your completed BVI AFR form
3. Save the PDF document to your device. Give the file a name that includes the company name and year the return covers, so you can easily identify it.
4. Submit your BVI AFR as directed by your Registered Agent – clicking **Save & Close** does not constitute a submission.

Ogier Global clients using this free version of the Tool, if you need any assistance, please reach out to your regular Ogier Global contact.

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奥杰的 BVI 周年财务申报表 (AFR) 工具 (第 3 页)

请勿关闭或离开此页面，否则所有已输入的数据将丢失

重要提示

1. 您可使用「预览」功能协助您仔细检查您的答案是否完整和准确。
2. 点击「保存并关闭」以生成一份 PDF 格式的 BVI AFR。
3. 把该 PDF 文件保存到您的设备上，请使用包含公司全名和相关的 AFR 年份作文件命名，以资识别。
4. 提交 BVI AFR 给您的注册代理。请注意，点击「保存并关闭」并不构成提交。

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