



BOSSs to VIRRGIN
INTERNATIONAL TAX AUTHORITY



VIRRGIN Filing — Quick Reference

Economic Substance Declarations — T601 & T602



Key Dates & Penalties

- BOSSs shuts down 26 Dec 2025; VIRRGIN opens 2 Jan 2026
- Periods ending Jun 2025: file in BOSSs by 26 Dec 2025, or in VIRRGIN by Jun 2026
- Periods ending Dec 2025: file in VIRRGIN by Jun 2026
- Late or missed filings incur fines and penalties

Where to Start

- Economic Substance Declaration — T601
- Financial Period Change Request — T602
- Economic Substance Search

T602 — Financial Period Change

- Open the Financial Period Change Request
- Enter the new period start and end dates
- Attach the request letter and add remarks
- Save to submit the change

T601 — Pick a Declaration Type

- Entity Conducting a Relevant Activity
- Provisional Treatment Application
- Claim of Non-Residence
- Entity Not Conducting a Relevant Activity

No Relevant Activity

- Describe the corporate and legal entity activities
- Add supporting comments and documents, then Save

Provisional Treatment / Non-Residence

- Confirm financial period, entity and registered-office details
- Add ultimate and immediate parent entities
- Record beneficial owners, TINs and jurisdictions

Relevant Activity — Holding

- Report gross income and confirm pure equity holding status
- Enter total and BVI expenditure

Relevant Activity — Intellectual Property

- Flag high-risk IP entity; report gross income by royalty and asset type
- Direction and management: board meetings and quorum in BVI
- Add CIGA, outsourcing, employees and expenditure

Relevant Activity — All Others

- Banking, insurance, fund management, finance & leasing, shipping, distribution/service centre, headquarters
- Report gross income, direction & management, expenditure, employees, outsourcing and CIGA

Bulk Filing

- Choose Bulk filing; download, complete and upload the Excel template
- System lists companies eligible vs. not eligible (with reasons)
- Track batch status: Ready for Review, In Progress, Rejected, Completed
- Review sub-batches, confirm and submit; outcome sent by email

Coming Soon

- CRS amendments (from 1 Jan 2026): new reporting fields, self-certifications, updated due diligence
- CARF: reporting for crypto exchanges, brokers and dealers; legislation 2027, first exchanges 2028

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