

The Virgin Islands Consortium

BIR Announces Wide-Ranging Tax Amnesty Covering Delinquencies Through 2023

The 90-day tax amnesty will give residents and businesses a chance to settle overdue gross receipts and income taxes through 2023, with penalties waived once outstanding liabilities and, when required, interest are paid in full.

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The V.I. Bureau of Internal Revenue is opening a new 90-day tax amnesty window, giving individuals and businesses a limited opportunity to resolve overdue obligations without facing the usual penalties. The action is supported by a recent bill sponsored by Senator Kenneth Gittens, which has since been [signed into law](#) by Governor Albert Bryan Jr.

BIR Director Joel Lee announced the initiative on Friday, calling attention to the wide range of delinquent accounts that will be eligible for relief once the program begins later this month.

The amnesty period is scheduled to start on Monday, November 17, 2025, and will remain available through Tuesday, February 17, 2026. During that time, taxpayers with outstanding gross receipts, as well as corporate and individual income taxes, can come forward to settle their unpaid liabilities. According to the Bureau, the program applies to all delinquent periods up to tax year 2023. For gross receipts, that means coverage through December 2023.

Under the terms outlined by Director Lee, gross receipts taxpayers who participate must pay the outstanding tax, after which "interest and penalties will be waived." Corporate and individual income tax filers are also eligible for penalty waivers, though the structure differs slightly. For those taxpayers, the amnesty covers up to the 2023 tax year, and participants must pay both the outstanding tax and the interest that has accrued; penalties will then be removed.

Information on how to participate is available through the Bureau's Delinquent Accounts and Returns Branch. Taxpayers with questions about eligibility or payment requirements are encouraged to call 340-715-1040 for assistance.