

# Frequently Asked Questions

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2022

Policy and Forecasting Unit  
Barbados Revenue Authority

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Question/Query	Response
<p>1. Who should persons contact directly regarding outstanding refunds and other general queries?</p>	<p>Please direct your questions and queries to our Contact Centre via telephone at <b>+(246) 429-ETAX + (246) 429-3829</b> or via email at <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>.</p>
<p>2. How can an employer upload PAYE deductions on behalf of employees (part time/full time) where employees have not submitted their Tax Identification Numbers ("TINs") to the employer?</p>	<p>Employers should acquire the TIN prior to the employee commencing employment. Employers are advised to direct employees who do not have a TIN to our Contact Centre for assistance in registration.</p> <p>PAYE returns are to be uploaded monthly. If you have not received information that you require to complete your uploads you should reach out to our Contact Centre via telephone at <b>+(246) 429-ETAX + (246) 429-3829</b> or via email at <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>.</p>
<p>3. Is there an option in TAMIS to register a company separately from an individual?</p>	<p>Yes, a company and an individual must register separately in TAMIS for Income Tax purposes.</p>
<p>4. How to create a web user for a non individual taxpayer</p>	<p>If you are trying to create a web user account in TAMIS, the option exists to allow you to create an account either "as an individual" or "not an individual" for companies, partnerships etc.</p> <p>We recommend that you create an admin account e.g. "admin@companyname" and create a generic email address "admin@companyname.com" to apply for a web user. This facilitates continuity so that the company maintains access to the account should the employee responsible for the account leave his/her employment. As such, another employee can access the account.</p> <p>If you need assistance please call our Contact Centre via telephone at <b>+(246) 429-ETAX + (246) 429-3829</b> or via email at <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>.</p>

Question/Query	Response
<p>5. What is the process for having queries resolved in the Authority?</p>	<p>The Authority has established a Contact Centre which facilitates the tracking of queries. Please direct your questions and queries to our Contact Centre via telephone at <b>+(246) 429-ETAX +(246) 429-3829</b> or via email at <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>. All queries are logged and escalated as necessary.</p>
<p>6. What is the deadline for hotels to pay 2020-21 land tax?</p>	<p>The deadline for the payment of Land Tax is the 31<sup>st</sup> day of March of every year (end of the financial year). For example, the payment of Land Tax on a Land Tax Demand Notice issued for Financial Year 2021/2022 is 31<sup>st</sup> day of March 2022.</p> <p>Rebates are provided in respect of the hotel sector, agriculture sector and for pensioners</p> <p>For all tax queries relating to hotels please send your email to <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>. However, kindly use the following format for the subject of the email:</p> <ul style="list-style-type: none"> <li>• <b>Hotel Queries _ Name of Entity _ Purpose.</b></li> <li>• <b>For example: Hotel Queries _ Merry Street Hotel Co. _ Tax Clearance Certificate</b></li> </ul>
<p>7. Where I am experiencing financial difficulties in paying my taxes, who do I reach out to?</p>	<p>You can reach out to the Tax Collections Unit via email at <a href="mailto:settletax@bra.gov.bb">settletax@bra.gov.bb</a></p>
<p>8. When can I expect tax refunds due from 2011 to 2019?</p>	<p>The Authority is currently reviewing all outstanding amounts due to and from taxpayers. Please call the Contact Centre via telephone at <b>+(246) 429-ETAX +(246) 429-3829</b> or via email at <a href="mailto:refunds@bra.gov.bb">refunds@bra.gov.bb</a> to follow up on your tax refund.</p>
<p>9. Can credits (refunds) for one tax type be applied to cancel out debts for another tax type or will a refund be issued?</p>	<p>The Authority is unable to facilitate offsetting refunds against liabilities for different tax types. For example, applying a VAT refund against Land Tax payment.</p> <p>The offset of refunds of the same tax type against various periods may be permitted upon application.</p>

Question/Query	Response
<p>10. When would taxpayer information such as previous PAYE returns (prior to May 2018) from the E-Tax portal be imported or consolidated into TAMIS?</p>	<p>Reconciliations will take place in the E-tax system and will not be migrated to TAMIS.</p> <p>Please note that 2018 PAYE data was migrated. If you become aware of any errors, kindly reach out to the Contact Centre to have your account reviewed.</p>
<p>11. What are the requirements, for tax purposes, when a company wishes to dissolve?</p>	<p>A tax clearance certificate (TCC) is required for dissolution purposes. When a company wishes to dissolve, all outstanding tax returns should be filed and amounts paid prior to requesting the tax clearance certificate. Any approved refunds due will be deposited to the bank account on file. The Authority reserves the right to conduct a tax audit before the TCC is issued.</p>
<p>12. What should I do if I require a tax clearance certificate but there are late filing penalties and/or interest on my account even though I have paid and filed my taxes on time?</p>	<p>The Authority will reverse penalties and interest that were applied incorrectly. Taxpayers should reach out to Contact Centre for assistance in this matter.</p>
<p>13. When will 2020 Personal Income Tax refunds be paid?</p>	<p>These tax refunds have been paid. Please reach out to the Contact Centre via telephone at <b>+(246) 429-ETAX + (246) 429-3829</b> or via email at <a href="mailto:refunds@bra.gov.bb">refunds@bra.gov.bb</a> if you have not received your payment.</p>
<p>14. Who should I contact regarding penalties that need to be reversed?</p>	<p>The Authority will reverse penalties and interest that were applied incorrectly. Taxpayers should reach out to Contact Centre for assistance via telephone at <b>+(246) 429-ETAX + (246) 429-3829</b> or via email at <a href="mailto:bramail@bra.gov.bb">bramail@bra.gov.bb</a>.</p>
<p>15. Can a business apply for a tax amnesty from the BRA?</p>	<p>You may reach out to the Authority via <a href="mailto:settletax@bra.gov.bb">settletax@bra.gov.bb</a> to enter into a payment plan.</p>

Question/Query	Response
<p>Queries in respect of corporate tax filings:</p>	
<p>16. What if my company did not carry on business or has not filed Corporation Tax Returns?</p>	<p>A number of taxpayers have contacted the Authority to indicate that their companies have not carried on business. For these companies, we recommend as follows:</p> <p>Where a company has not carried on business, at the time of registration, the company is required to upload an Affidavit declaring that the said company has not carried on business for the income years prior to 2017.</p> <p>Thereafter, once the registration is completed the company can proceed with filing the Corporation Tax returns for income year 2017 to present via TAMIS.</p> <p>If the company is no longer operational, the taxpayer should seek to dissolve the company by filing Articles of Dissolution and accompanying documentation with the Registrar of Companies. Companies must however be in a state of "good standing", having complied with all filing requirements of the Companies Act, Cap. 308 of the Laws of Barbados for a regular dissolution to occur.</p> <p>A company that has been dissolved, should send the Certificate of Dissolution to the Authority. In this instance, no registration or tax filing/s with the Authority will be required once the company has filed its final tax return prior to dissolution.</p> <p>Companies that are not in "good standing" (i.e. they are in breach of various provisions of the Companies Act) are liable to be "struck off" from the Companies Register. For more information on the striking off process, companies should email <a href="mailto:caipo.deregister@barbados.gov.bb">caipo.deregister@barbados.gov.bb</a>.</p>
<p>17. What is the deadline for companies to register and file all outstanding Corporation Tax returns (re: Q16)?</p>	<p>For companies that received a failure to file letter, the deadline has been extended from December 15, 2021 to March 15, 2022.</p>

Question/Query	Response
<p>18. Where a company has not registered with the Authority nor filed tax returns, will penalties and interest be charged. ?</p>	<p>There will be a remit of penalties and interest where these filings are brought up to date by March 15, 2022.</p>
<p>19. What if the company is registered with the Authority and has carried on business, but did not file Corporation Tax Returns?</p>	<p>A company that has carried on business is required to comply with the ordinary provisions of the Income Tax Act, Cap. 73 of the Laws of Barbados including the requirement to file Corporation Tax returns for all income years from the date of incorporation via TAMIS.</p> <p>For corporation tax returns prior to income year 2010, please prepare manual returns, attach and upload same along with the 2010 submission. All payments should be made under income year 2010.</p>
<p>20. Do registered companies only have to file their Corporation Tax returns to income year 2020 and then stop?</p>	<p>No. Companies will continue to file their Corporation Tax returns by the prescribed date until the company is either dissolved or struck off from the Companies Register by the Registrar of CAIPO.</p>
<p>21. Should a company register and file Corporation Tax returns where the company is in receipt of a Certificate of Dissolution?</p>	<p>No. The company is terminated upon issuance of a Certificate of Dissolution. However, the Certificate of Dissolution ought to be provided to the Authority so that the company can be removed from its database.</p> <p>Please note however that a tax clearance certificate is required as part of the process to effect a dissolution and therefore the requisite filings will need to be updated prior to the issuance of said certificate.</p>



Question/Query	Response
<p>22. Is an exempt insurance company required to register and file Corporation Tax returns?</p>	<p>In accordance with Section 18 of the Exempt Insurance Act, Cap. 308A of the Laws of Barbados, exempt insurance companies were not required to file Corporation Tax returns but rather, submit audited financial statements. However, effective January, 1<sup>st</sup> 2019, the Exempt Insurance Act, Cap. 308A was repealed. Notwithstanding this, entities registered under that Act and grandfathered were allowed to continue rights and privileges until June 30<sup>th</sup>, 2021.</p> <p>Exempt insurance companies are required to register with the Authority and file Corporation Tax returns.</p>
<p>23. What if the company is registered in TAMIS but subsequently did a name change with the International Business Unit/Corporate Affairs Registry and not in TAMIS?</p>	<p>The company is required to update its details to reflect the legal name of the entity and upload the relevant amended corporate documents to support this.</p>
<p>Queries in respect of withholding tax on the payment of Directors fees:</p>	
<p>24. What are the obligations of companies in respect of Directors?</p>	<p>In order for a resident Director to satisfy his tax obligation, a company is required to withhold the income tax at source (and pay it into the Authority).</p> <p>It is worth noting that the now-repealed International Business legislation once provided for exceptions to the obligation to withhold the income tax at source from non-residents depending on the provisions in the enabling legislation.</p>

Question/Query	Response
<p>25. How are taxes deducted in respect of resident directors' fees accounted for?</p>	<p>A return in the prescribed form should accompany the payment in accordance with Regulation 67 of the Income Tax Regulations, 1969. The Authority advises that such payments be recorded through the PAYE Upload form that is used for employees. Tax Tables are available on our website.</p> <p>For entities that have no other employees and pay resident directors, PAYE returns should be submitted only for the months for which the directors have been paid.</p>
<p>26. What are the penalties in respect of failing to deduct and pay withholding tax on directors' fees.</p>	<p>Companies which fail to remit, deduct or withhold income tax at source will be liable to pay penalties pursuant to Section 67 of the Income Tax Act, Cap. 73.</p> <p>A full remit of penalties and interest in respect of companies that failed to withhold income tax prior to January 1<sup>st</sup>, 2022 has been granted.</p>
<p>27. What applies for resident and non-resident Directors?</p>	<p>With regard to a resident director in his personal capacity, in calculating the assessable income for an income year, amounts received in the year as directors' or other fees are included in assessable income. As such, directors have an obligation to report the gross amount of directors' fees upon filing their income tax return in a particular year.</p> <p>Generally, income from services performed in Barbados is subject to tax, and therefore where a non-resident director performs services in Barbados, such services are subject to withholding tax as per Section 64E of the Income Tax Act, Cap. 73.</p> <p>Submissions for non-resident directors should be included on the company's withholding tax form, (using the company's TIN).</p>