



4th Floor, Weymouth Corporate Centre, Weymouth, Barbados, BB 11129
Tel: (246)535-8312 | Fax: (246) 535-8376 | Email: compauth@bra.gov.bb

GUIDANCE NOTE
P&F No. 02/2023

Income Tax (Country-by-Country Reporting) Act, 2021-27

Filing Extension for the Submission of Country-by-Country Reports

The Barbados Revenue Authority (“the Authority”) advises Multinational Enterprise (“MNE”) Groups that a further extension has been granted until **Friday, March 31, 2023**, to facilitate the submission of Country-by-Country (“CbC”) reports for MNE Groups whose first reporting fiscal year ended on December 31, 2021, and January 31, 2022, respectively.

To access the AEOI web portal visit our website at <https://aeoiportal.bra.gov.bb:8443>

Kindly note that constituent entities of an excluded MNE Group are NOT required to register via the AEOI web portal.

All correspondence and queries regarding the contents of this Guidance Note should be sent to the Global Relations Unit via email at compauth@bra.gov.bb.

Global Relations Unit
Barbados Revenue Authority
January 2023