



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

GUIDANCE NOTE
OGC No. 01/2025

Reference	OGC No. 01/2025
Title	Income Tax (Country-by-Country Reporting) Act, 2021-27
Sub Title	Filing Extension for the Submission of Country-by-Country Reports
Purpose	Notify Multinational Enterprise Groups of the filing extension for the submission of Country-by-Country Reports.

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

The Barbados Revenue Authority ("the Authority") advises Multinational Enterprise ("MNE") Groups that an extension has been granted until **Friday, January 31, 2025**, to facilitate the submission of Country-by-Country ("CbC") Reports for any MNE Group whose fiscal year ended between October 1 – December 31, 2023.

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

Global Relations Unit
Barbados Revenue Authority
January 2025