



4th Floor, Weymouth Corporate Centre, Roebuck Street, Bridgetown, Barbados, BB11080  
Tel: (246) 535-8600 | Fax: (246) 535-8641 | Email: [bramail@bra.gov.bb](mailto:bramail@bra.gov.bb)

December 8, 2020

**Guidance Note**  
**PPG NO. 008/2020**

**Land Tax Act Cap 78A**

**Re: Application of New Procedures for Land Adjudication and other Land Tax matters**

Background

The Barbados Revenue Authority (“The Authority”) is continuing to streamline its processes to enhance service delivery. Accordingly, the Authority is adjusting the procedures associated with various Land Tax matters. The updated requirements are outlined below and are effective immediately:

1. *Land Adjudications*
2. *Application for a Land Tax Clearance Certificate*
3. *Land Tax Demand Notices*
4. *Payments*

**Land Tax Adjudications**

The land adjudication process will now take place electronically. All documents related to land adjudication matters must be scanned and emailed to the Authority via email address [landadj@bra.gov.bb](mailto:landadj@bra.gov.bb).

**Documents required to be submitted to facilitate for the adjudication process include:**

- a. a completed, signed and dated Notice of Change of Ownership
- b. a conveyance or lease;
- c. a completed, signed and dated 12A Application Form;
- d. a Land Tax Clearance Certificate;
- e. a survey plan; and
- f. any other supporting documents.

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### **PPG NO. 008/2020**

The Adjudicated Change of Ownership Form and Location Certificate shall be collected from the Customer Service outlet located in the Bridge Street Mall, Bridgetown or alternatively we can email the adjudicated form to your attention. Please note that **only the original** and not the stamped email adjudicated copy **is acceptable** to the Registrar of Titles. We will work to have emailed authorization available by December 31, 2020.

Completed documents will typically be ready for collection within one working day after submission. An email notifying the relevant party as to when the documents are ready for collection will be sent.

#### **Application for a Land Tax Clearance Certificate**

Application for a Land Tax Clearance Certificate shall be made online by email to [tcc@bra.gov.bb](mailto:tcc@bra.gov.bb)

The taxpayer or his authorized representative shall collect the original certificate from the Customer Service outlet located in the Bridge Street Mall, Bridgetown or alternatively we can email a copy of the certificate to your attention. Please note that **only the original** and not the email Land Tax Clearance Certificate **is acceptable** to the Registrar of Titles. We will work to have emailed authorisation available by December 31, 2020.

#### **Land Tax Demand Notices**

The Authority is currently updating its register to facilitate the issuing the Land Tax Demand Notices by electronically. Please send your future requests to [landtaxbills@bra.gov.bb](mailto:landtaxbills@bra.gov.bb) along with the attached completed form so that we may update our records.

#### **Payments**

Land taxes payment methods are online banking, [www.ezpay.gov.bb](http://www.ezpay.gov.bb), [SurePay online](#) any SurePay location, via some commercial banks or at any of our cashier locations.

**Policy and Planning**  
**Barbados Revenue Authority**  
**December 8, 2020**