

**GUIDANCE NOTE
PPG No. 09/2022**

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

Country by Country Reporting

The Barbados Revenue Authority (“the Authority”) advises multinational enterprise (“MNE”) Groups that the Country-by-Country (CbC) Reporting Module of Automatic Exchange of Information (“AEOI”) web portal will be open from today, **Friday, September 23, 2022**, to facilitate the registration and filing of CbC Reports for any fiscal year beginning on or after January 1, 2021. **Please note, that only constituent entities filing a CbC Report are required to register and file via the AEOI web portal.**

Per Section 6(1) of the Income Tax (Country-by-Country Reporting) Act 2021-27 (“the Act”), CbC Reports must be filed with the Authority no later than 12 months after the last day of the reporting fiscal year of the MNE Group.

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

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
September 2022**