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GUIDANCE NOTE
P&F No. 12/2022

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 an extension has been granted until **Tuesday, January 31, 2023**, to facilitate the submission of Country-by-Country (“CbC”) reports for any MNE Group whose first reporting fiscal year ends on December 31, 2021.

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
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