



**GUIDANCE ON MUTUAL AGREEMENT PROCEDURES
(BARBADOS)**

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TABLE OF CONTENTS

PREFACE.....	3
INTRODUCTION	3
WHAT IS A DOUBLE TAXATION AGREEMENT AND WHAT IS ITS PURPOSE?	3
WHAT IS MAP?.....	4
LEGAL BASIS FOR A MAP REQUEST	5
WHO MAY REQUEST COMPETENT AUTHORITY ASSISTANCE?.....	6
TYPES OF REQUESTS FOR COMPETENT AUTHORITY ASSISTANCE.....	6
THE ROLE OF TAXPAYERS IN MAP	6
PRE-FILING MEETING.....	7
MAKING A MAP REQUEST	7
REQUEST FOR COMPETENT AUTHORITY ASSISTANCE	7
TIME LIMIT FOR REQUEST	8
FORMAT OF REQUEST	8
REVIEW OF THE MAP REQUEST	11
COMMITMENT OF THE AUTHORITY	11
TIMEFRAME FOR RESOLUTION OF MAP CASES	11
NOTIFICATION OF NON-COMMENCEMENT	12
COMMENCEMENT OF NEGOTIATIONS	12
TAXPAYER UPDATE	12
CONFIRMATION BY TAXPAYER BEFORE COMPETENT AUTHORITY AGREEMENT	12
NOTIFICATION OF AN AGREEMENT	13
COMPETENT AUTHORITY AGREEMENT NOT REACHED	13
WITHDRAWAL OF A REQUEST	13
TERMINATION	14
DOMESTIC APPEALS	14
CONFIDENTIALITY	15
COLLECTIONS	15
INTEREST & PENALTIES	15
MAP PROFILE	15
FURTHER INFORMATION	15

PREFACE

The Government of Barbados, in an effort to improve existing international tax dispute procedures and develop supplementary dispute resolution mechanisms in compliance, has committed to implementing the OECD Base Erosion & Profit Shifting (“BEPS”) Project - Action 14 Minimum Standard - Making Dispute Resolution Mechanisms More Effective, so as to ensure that it resolves treaty-related disputes in a timely, effective and efficient manner. To this end, the Government of Barbados has agreed to the operation of Mutual Agreement Procedures (“MAP”) under its bilateral Double Taxation Agreements.

This Guidance Document, therefore, seeks to provide basic information on the access to MAP, the criteria for MAP, as well as the MAP process, by/for/applicable to both Barbados’ taxpayers and treaty partners alike. Please note however, that this Guidance Document does not, and is not intended to modify, restrict or expand any rights or obligations contained in Barbados’ Double Taxation Agreements.

INTRODUCTION

The Barbados Revenue Authority (“the Authority”) is the sole tax administration in Barbados and provides Competent Authority assistance, at no cost, to taxpayers in the MAP process pursuant to Barbados’ network of Double Taxation Agreements (please visit <https://www.investbarbados.org/> for a list of Barbados’ Double Taxation Agreements).

“Competent Authority” is the term used in tax treaties to identify the position, person or body to whom issues can be addressed within the Contracting State that is one (1) of the two (2) parties to a Double Taxation Agreement. This authority is usually delegated within the country’s tax administration to a level that will administer its MAP programme.

WHAT IS A DOUBLE TAXATION AGREEMENT AND WHAT IS ITS PURPOSE?

A Double Taxation Agreement, also commonly known as a “tax treaty”, can be broadly defined as a legally binding international agreement or instrument between two (2) or more sovereign countries relating to tax matters, more specifically, the avoidance of international double taxation of a person’s income and/or property. Tax treaties create rights and obligations between countries, but also give direct rights to taxpayers once they have entered into force. In most countries, a tax treaty needs to be enacted in much the same way as domestic legislation. However, in cases of a conflict between a treaty and domestic legislation however, the provisions of the tax treaty always prevail.

The primary purpose of Barbados' tax treaties is to eliminate double taxation and prevent fiscal evasion. A tax treaty however also provides for the use of MAP in order to resolve tax disputes. It also serves, in effect, to allocate tax revenues on transactions taking place between residents of Barbados and another Contracting State. As a result, a tax treaty may provide rules determining: (1) the country in which a taxpayer is resident; (2) the types of income or capital to which tax may be applied; (3) the treatment given to specific types of income; (4) the allowable rates of withholding tax on specific types of cross-border payments; and (5) the manner in which issues of taxation which have not been accorded the appropriate tax treatment in accordance with the tax treaty are to be resolved (i.e. the MAP process).

WHAT IS MAP?

MAP is a procedure conducted by the Competent Authorities of Contracting States pursuant to the provisions of a Double Taxation Agreement. The MAP process allows the Competent Authorities to interact with each other with a view to resolving international tax disputes. It is therefore a mechanism, independent from the ordinary legal remedies available under domestic law, through which the Competent Authorities of the Contracting States may resolve differences or difficulties regarding the interpretation or application of a particular Double Taxation Agreement on a mutually agreed basis. This is of fundamental importance in determining the correct application and interpretation of Double Taxation Agreements, notably to ensure that taxpayers entitled to the benefits of the Agreement are not subject to taxation by either of the Contracting States which is not in accordance with the terms of the Agreement.

It must be noted however, that while there is an obligation on the part of the Competent Authorities to use their best efforts to reach an agreement, the MAP Article in most Double Taxation Agreements does not compel Competent Authorities to actually reach an agreement. There may therefore be rare instances in which the tax dispute is not resolved and a compromise is necessary in order to eliminate double taxation or some other disadvantage. Notwithstanding the foregoing however, the MAP Article typically outlines three (3) main areas where Contracting States will endeavour to resolve the tax dispute. These are:

- (1) **Situations where a taxpayer believes that the actions one (1) or both Contracting States have resulted or will result in taxation not in accordance with the provisions of the Double Taxation Agreement** (this usually involves cases of double taxation; the existence of a Permanent Establishment including the amount of profits attributable to

the permanent establishment or the application of withholding tax provisions to their income; and instances of Dual Residency where an individual is considered a resident for tax purposes of two (2) countries under their respective domestic laws);

- (2) **Questions of interpretation or application of the Double Taxation Agreement; and**
- (3) **The elimination of double taxation in cases not otherwise provided for in a Double Taxation Agreement.**

MAP is also used to resolve disputes relating to Advance Pricing Arrangements (“APAs”) so as to decide upon an appropriate set of criteria for the determination of transfer pricing for controlled transactions. **Please note however, that the Authority currently does not have an APA programme and is therefore unable to adjudicate MAP requests concerning APAs.**

LEGAL BASIS FOR A MAP REQUEST

Article 25 of the OECD’s Model Tax Convention on Income and on Capital provides a mechanism to resolve disagreements arising when the actions of one or both of the Contracting States result in taxation not in accordance with the provisions of the Double Taxation Agreement. Pursuant to Article 25(2) of the OECD’s Model Tax Convention on Income and on Capital, the Authority will endeavour to resolve such cases by mutual agreement with the Competent Authority of the other Contracting State. Therefore, a taxpayer may request assistance from the Authority in order to resolve the issue.

Generally, Barbados’ Double Taxation Agreements state that the taxpayer must approach the Competent Authority of their country of residence in order to request MAP assistance. However, Barbados has signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“the MLI”), and one of its provisions, which Barbados has adopted, allows taxpayers to approach the Competent Authority of either jurisdiction to request MAP assistance under a Double Taxation Agreement. This new rule will only apply in treaties where Barbados’ treaty partner has also adopted the provision and has ratified the MLI. Where both Contracting States have elected to apply the new rule, the taxpayer will be able to approach the Competent Authority of either jurisdiction in order to request MAP assistance. Taxpayers are however advised to consult the relevant Double Taxation Agreement and the relevant MLI provisions when making a MAP request.

WHO MAY REQUEST COMPETENT AUTHORITY ASSISTANCE?

A person who is **tax resident in Barbados**, or in some cases, a person who **is a national of Barbados**, may request Competent Authority assistance where he/she/it considers that the actions of Barbados' tax administration or the tax administration of the other Contracting State to one of Barbados' tax treaties, have resulted or will result in taxation not in accordance with the treaty. Before submitting a MAP request, the taxpayer should review the applicable Double Taxation Agreement and the MLI to determine whether they may request Competent Authority assistance from Barbados.

TYPES OF REQUESTS FOR COMPETENT AUTHORITY ASSISTANCE

Where a person considers that the actions of one (1) or both tax administrations have resulted or will result in taxation not in accordance with one of Barbados' tax treaties, the person may request Competent Authority assistance under the MAP Article of the treaty. In most cases, such an action is an adjustment to, or a formal written proposal to adjust, income related to a transaction to which the resident taxpayer is a party. Generally, taxpayers must approach the Competent Authority of their country of tax residence so as to make a request for relief under the treaty.

The Authority will not deny a MAP request on the basis that it is a transfer pricing case nor on the basis that the case concerns the application of treaty anti-abuse provisions or the application of domestic law anti-abuse provisions conflicting with the provisions of a treaty.

The Authority may initiate MAP proceedings and subsequent negotiations without a specific request from a taxpayer, in any situation where there is taxation not in accordance with a Double Taxation Agreement/tax treaty, in order to protect the interests of resident taxpayers. Where there is uncertainty as to whether the treaty covers an item of income or where there is uncertainty as to the characterisation or classification of an item of income, arising in another jurisdiction, a taxpayer may also approach the Authority for clarification.

The MAP request may also be for a multi-year resolution for recurring issues.

THE ROLE OF TAXPAYERS IN MAP

MAP negotiations between the Authority and the Competent Authorities of other Contracting States constitute a government-to-government process in which there is generally no direct involvement of the taxpayer. Therefore, the taxpayer's involvement in the MAP process is limited to presenting its view of the case and assisting the Competent Authority with the

gathering of facts. Taxpayers are therefore expected to co-operate fully with the Authority by providing all necessary information and assistance when requested.

Once a MAP request has been accepted by the Authority, the taxpayer is responsible for supplying the Authority with the complete and accurate information required to resolve the case. **The onus is therefore on the taxpayer to keep the Authority informed of any and all material changes in the information or documentation previously submitted as part of, or in connection with the request, as well as any new information or documentation which becomes known or is created after the request is filed and which is relevant to the issue(s) under consideration.** Without proper information and the relevant documentation, the Authority may be unable to resolve the tax dispute expeditiously and the risk of unrelieved double taxation significantly increases.

The failure of the taxpayer to co-operate with the Authority during any part of the MAP process may have direct consequences for whether relief can be provided under the MAP. By way of an example, the Authority may request additional information beyond that which was previously requested or supplied, and it is to the taxpayer's benefit to be fully co-operative and transparent so as to ensure an efficient MAP process. It is therefore important for taxpayers to note, that the timely provision of requested information is essential to enabling the Authority to reach an equitable and expeditious conclusion of the matter.

PRE-FILING MEETING

Any taxpayer requesting MAP assistance from the Authority, shall make a request for a meeting prior to the filing of the formal MAP request. All requests for a pre-filing meeting should be directed to the Revenue Commissioner. Where the outcome of the pre-filing meeting merits consideration for MAP assistance, the Revenue Commissioner shall inform the taxpayer to submit the formal request.

MAKING A MAP REQUEST

➤ Request For Competent Authority Assistance

MAP cases are initiated through a taxpayer's request for Competent Authority assistance. In order to commence a request for Competent Authority assistance, the taxpayer must formally notify the Authority that it believes that there has been an action on the part of the Authority or that of the other Contracting State through one of Barbados' tax treaties, which has resulted or will result in taxation not in accordance with the treaty. Assistance by the Authority in

resolving this issue is generally provided under the MAP Article contained in Barbados' tax treaties.

The Revenue Commissioner of the Authority has been designated by the Minister of Finance to be the Competent Authority of Barbados, and as a result, all requests for MAP assistance should be addressed to the Revenue Commissioner. Administratively however, the requests for MAP assistance are managed by the International Relations Unit, and all MAP requests should therefore be sent to the attention of the following:

Revenue Commissioner
Barbados Revenue Authority
4th Floor, Weymouth Corporate Centre
Roebuck Street
ST. MICHAEL, BB11080
Barbados, W.I
Attention: International Relations Unit

➤ Time Limit For Requests

Where the tax treaty specifies a time limit for the notification of the Competent Authority, the MAP request **must** be made within the stipulated timeframe. The time limit is usually specified in the MAP Article of the particular tax treaty and is typically within a **three (3) year** period of the first notification by the tax administration to the taxpayer of the action which has resulted or is likely to result in double taxation. **It is important to note that failure to observe the time limit may result in the rejection of a MAP request.** However, to the extent possible, the Competent Authority will interpret the time limit in such a way as to not disadvantage the taxpayer.

The time limit, however, usually commences from the date on which the relevant Notice of Assessment or the equivalent notification is issued to the taxpayer by Authority or the tax administration of the other Contracting State.

➤ Format of Request

There is no prescribed form for requesting Competent Authority assistance. However, the taxpayer must provide the following relevant information in order for the request to be deemed acceptable:

- a) the name, address and taxpayer identification number of the resident taxpayer;

- b) if a company, the incorporation documents (i.e. the Articles of Incorporation, the Certificate of Incorporation/Registration/Amendment and the Company By-Laws, and any other licences, if applicable);
- c) the name and address of the tax administration involved which has made or is proposing to make the relevant adjustment;
- d) the tax treaty Article(s) which the taxpayer asserts is not being correctly applied by the tax administration, and the taxpayer's interpretation of the application of the Article;
- e) for transfer pricing cases, the name, address and taxpayer identification number of any related foreign taxpayer(s) involved, and any relevant transfer pricing documentation;
- f) the situation or structure of the transactions, issues or related parties involved, and the relationship between the resident taxpayer and any related foreign taxpayer(s) also involved (**N.B.** applicants for MAP should also keep the Authority informed of any changes in these situations, structures or relationships which occur **after** the request has been filed with the Authority);
- g) the Taxation Years or Income Years involved;
- h) a summary of the facts and an analysis of the issues for which Competent Authority assistance is being requested, including any specific issues raised by the tax administration affecting the taxpayer and the related amounts of tax (these amounts should be shown in both currencies and should be supported by calculations, if applicable);
- i) a statement indicating whether the taxpayer has filed a Notice of Objection, a Notice of Appeal, or any comparable document in relation to the issue;
- j) a copy of any other relevant Competent Authority request(s) and all associated documents filed, or to be filed, with the foreign Competent Authority, including copies of any correspondence from the other tax administration, and copies of any briefs, objections, etc. submitted in response to the action or proposed action of the other tax administration (and if applicable, English translations of all copies of documents which are in a foreign language);
- k) if consent has not already been provided for a person to act as the authorised representative of the taxpayer, a signed statement that the representative is authorised to so act for and on behalf of the taxpayer in making the request;
- l) a statement indicating whether the taxpayer or a predecessor has made a prior request to the Authority for Competent Authority assistance on the same or a related issue;
- m) any other facts which the taxpayer may consider relevant;

- n) a copy of any settlement or agreement reached with the tax administration of the other Contracting State which may affect the MAP process; and
- o) the taxpayer's views on any possible bases on which to resolve the issues involved.

In order to facilitate the administration of the MAP request, the taxpayer should submit a hard copy of the request addressed as outlined above (with all accompanying documents), as well as an electronic copy via email to: graeme.stoute@bra.gov.bb. The request should be signed by the taxpayer, or by an authorised person acting for and on behalf of the taxpayer, confirming that the information provided to the Authority is true and correct. **The taxpayer is solely responsible for the completeness and accuracy of the information contained in the MAP request, as the completeness and accuracy of the information has a direct impact on the time required for the Authority to carry out the MAP process. Further, to resolve a MAP case in an expeditious manner, the Authority requires sufficient details to analyse, understand and ultimately prepare to discuss a position with both the taxpayer and the Competent Authority of the other Contracting State.**

Where a taxpayer has failed to provide the required information in his/her/its MAP request, the Authority will make a formal request for the required information or documentation from the taxpayer to be provided within four (4) weeks from the date of the said request. The Authority will also undertake a search of its own internal records to obtain any additional information which may be helpful to the taxpayer's case and will supply copies of the same to the taxpayer where necessary.

While the Authority will not deny a MAP request simply due to the failure of a taxpayer to provide all of the required documentation in its initial request, a MAP request may be denied where the taxpayer has failed to provide **accurate** information or has made false statements or misrepresentations. Per the Income Tax Act, Cap. 73 of the Laws of Barbados "(Income Tax Act") it is an offence to provide the Authority with false or deceptive information.

The Authority will notify all taxpayers whether their requests for Competent Authority assistance have been accepted or denied within a reasonable period of time, usually four (4) weeks. Where a request for MAP assistance is denied however, the Authority will also provide the taxpayer with reasons for its decision.

REVIEW OF THE MAP REQUEST

After receiving a MAP request, the International Relations Unit of the Authority will evaluate the request to determine whether the request is indeed justified. Where there are deficiencies or discrepancies in the request however, the International Relations Unit of the Authority will request the taxpayer to take remedial action.

The Authority will only accept a MAP request if:

- (a) the issue or transaction relates to the tax administration of Barbados or in respect of a matter involving a Double Taxation Agreement to which Barbados is a party.
- (b) it is evident that the action(s) of one (1) or both of the tax administrations has resulted or will result in taxation not in accordance with the Double Taxation Agreement;
- (c) the taxpayer notifies the Authority within the stipulated timeframe that the action(s) of the tax administration(s) has resulted or will result in taxation not in accordance with the provisions of the applicable Double Taxation Agreement; and
- (d) the issue is not one which the Authority and/or the Competent Authority of the other Contracting State have decided, as a matter of policy, not to consider.

THE COMMITMENT OF THE AUTHORITY

The Authority is committed to ensuring the good faith interpretation and application of Barbados' tax treaties. Therefore, the Authority endeavours, **if the objection appears to it to be justified**, and if it is not itself able to arrive at a satisfactory solution, to resolve the case by MAP with the Competent Authority of the other Contracting State. This, of course, is always with a view to the avoidance of taxation which is not in accordance with the particular Double Taxation Agreement/Tax Treaty.

For the Authority to fully carry out this commitment, it will make every effort to reach a mutually satisfactory resolution of the issue(s) involved, through engaging in fair, principled, reasoned and objective discussion with the taxpayer or the Competent Authority of the other Contracting State, with each case being decided on its own merits.

TIMEFRAME FOR RESOLUTION OF MAP CASES

The Authority aims to resolve MAP cases (including the implementation of any MAP agreement or solution) **within twenty-four (24) months of receiving the complete MAP request**. However, while the Authority will work to achieve a timely resolution of all MAP

cases, the complexity of the issues involved in each case will ultimately determine the actual time needed to resolve the case. In any event, the Authority will attempt to resolve all MAP requests received as quickly as possible and will keep the taxpayer informed of the status of the request.

Where the particular tax treaty specifies a time limit for implementation of: (1) an agreement reached between the Authority and the foreign Competent Authority, or (2) an arbitration decision, this time limit shall take precedence over any domestic time limits.

NOTIFICATION OF NON-COMMENCEMENT

The Authority shall notify the taxpayer when a proposal for MAP assistance will not be initiated with the Competent Authority of another Contracting State and the Authority shall provide reasons to the taxpayer for the rejection of the taxpayer's request.

COMMENCEMENT OF NEGOTIATIONS

The Authority shall notify the taxpayer of the commencement of MAP negotiations on his/her/its behalf with the Competent Authority of another Contracting State. The Authority is cognisant of the fact that some MAP requests may be resolved by unilateral action on the part of the Authority and in such circumstances, will endeavour to resolve the MAP request. However, where the Authority is not itself able to arrive at a satisfactory solution, it will engage the other Competent Authority to set in motion the bilateral stage of the MAP process.

TAXPAYER UPDATE

The Authority shall update the taxpayer on an ongoing basis on the status of the MAP request, to the extent that the update does not interfere with the MAP process.

CONFIRMATION BY TAXPAYER BEFORE COMPETENT AUTHORITY AGREEMENT

Where the Authority recognises that an agreement will be reached with the other Competent Authority, the Authority shall notify the taxpayer in writing of the contents of the proposed agreement. The taxpayer shall then confirm in writing his/her/its acceptance of the said agreement within four (4) weeks of the receipt of the proposed agreement. The Authority shall only reach an agreement with the other Competent Authority after confirmation of the taxpayer's acceptance of the proposed agreement.

It is important to note that MAP agreements are not considered precedents neither for the taxpayer nor the Authority with respect to assessments/re-assessments relating to subsequent

Income Years, nor for MAP negotiation on the same issues in the future. This is due to the fact that the Competent Authorities have negotiated an agreement which takes into account the particular facts of the case/the taxpayer, the differences in the provisions of the tax laws in each jurisdiction and the effect of the economic indicators on the particular transaction(s) at the relevant time.

A taxpayer will not be allowed to only partially accept the terms of an agreement reached, since the original MAP request would have been for assistance in respect of all of the issues and Income Years involved. As such, the Competent Authorities would have considered all of the issues and Income Years involved in the negotiations, and where a taxpayer is not totally satisfied with the agreement, the taxpayer is not bound to accept it and may reject the agreement. If this occurs, the Competent Authorities will consider the case closed and will advise the taxpayer accordingly thereafter.

NOTIFICATION OF AN AGREEMENT

Where an agreement has been reached in the MAP process, the Authority shall notify the taxpayer in writing of the date and contents of the said agreement within four (4) weeks of the Competent Authority meeting.

Where an agreement has been reached between the Authority and the other Competent Authority, the Authority will give effect to the mutual agreement and seek to ensure its implementation without delay. All mutual agreements will be implemented notwithstanding any domestic limitation periods.

COMPETENT AUTHORITY AGREEMENT NOT REACHED

In the event that the Authority is unable to reach an agreement with the other Competent Authority, and in the absence of mandatory binding arbitration, the Authority will notify the taxpayer in writing within four (4) weeks of the date of the Competent Authority meeting, setting out the reasons for an agreement not being reached. Except for cases involving arbitration, the Authority is not obliged to engage in further discussions with the other Competent Authority where the Authority or the other Competent Authority believes that an agreement cannot be reached.

WITHDRAWAL OF A REQUEST

A taxpayer may withdraw his/her/its request for MAP at any time before a MAP agreement is reached. The withdrawal shall be made to the Authority in writing and shall articulate the

reasons for withdrawing the request. After receiving the written notice of withdrawal, the Authority will notify the Competent Authority of the other Contracting State of the termination of the MAP assistance by the taxpayer.

TERMINATION

The Authority reserves the right to propose to the Competent Authority of the other Contracting State that the MAP process be terminated under the following circumstances:

- (a) the subject of the MAP request is not within the scope of the MAP Article under the applicable Double Taxation Agreement/tax treaty;
- (b) the application for MAP assistance or the attachments thereto contain incorrect/false information;
- (c) the taxpayer has failed to provide the requested documentation necessary for effective and efficient MAP assistance;
- (d) the taxpayer does not accept the proposed agreement reached by the Competent Authorities via the MAP process;
- (e) it is recognised that continuation of the MAP process will not reach an agreement; and
- (f) any other reasons not mentioned above.

DOMESTIC APPEALS - BARBADOS REVENUE APPEALS TRIBUNAL & SUPREME COURT OF BARBADOS

A taxpayer may request MAP assistance irrespective of the remedies provided by Barbados' domestic law. Where a taxpayer has filed a MAP request with the Authority, the taxpayer will not be deprived of his/her/its right to file an appeal under Section 59 of the Income Tax Act, where the actions of the Barbados tax administration have resulted or will result in taxation not in accordance with the provisions of the particular tax treaty. It is important to note that the usual procedures outlined under the Act for the filing of an appeal will still be applicable in this case. However, while the domestic legal remedies are still available to a taxpayer, the Authority may require that the taxpayer agree to the suspension of these remedies if the MAP request is accepted.

Finally, notwithstanding the foregoing, the Authority will be bound by any decision issued by the Barbados Revenue Appeals Tribunal or by the Supreme Court of Barbados.

CONFIDENTIALITY

All information and documentation obtained or generated during the MAP process is protected by the confidentiality provisions of the Income Tax Act the confidentiality provisions contained in any other Laws of Barbados referenced within treaty provisions and the provisions of the applicable Double Taxation Agreement/tax treaty. The Authority is therefore committed to ensuring the confidentiality of all taxpayers' information and documentation under the provisions of the Double Taxation Agreement/tax treaty and the respective domestic laws.

COLLECTIONS

An application for Competent Authority assistance does not suspend the taxpayer's obligation to pay his/her/its tax liability coupled with any interest and penalties thereon, nor does it suspend any form of collection action which may be taken by the Authority.

INTEREST AND PENALTIES

The Authority may write to the Ministry of Finance, Economic Affairs and Investment recommending that the penalties and interest be waived and seeking the Ministry's permission to waive same.

MAP PROFILE

More information on the application of MAP in Barbados can be found in the Barbados MAP Profile published on the OECD's website at <https://www.oecd.org/tax/dispute/country-map-profiles.htm>

FURTHER INFORMATION

If you have any comments, feedback or queries about this Guidance Document, or the services rendered by the Barbados Revenue Authority, please feel free to contact us via telephone at (246) 535-8369 or via email at graeme.stoute@bra.gov.bb. You may also write to us at the address noted above in the "Making A Request" section of this Guidance Document.