





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

Category of Cases	MAP Cases Received	Active Cases or Cases Yet to be reviewed	Objection is not Justified	Withdrawn by Taxpayer	Unilateral Relief Granted	Resolved via Domestic Remedy	Agreement fully eliminating double taxation	Agreement partially eliminating double taxation	No agreement including agreement to disagree	Denied MAP Access
<b>Other Cases</b>										
December 2016	1 (b)	0	0	0	0	0	0	0	0	0
December 2017	1	1 (c)	0	0	0	0	0	0	0	0
December 2018	1 (d)	0	0	0	0	0	0	0	0	0
December 2019	2 (e)	2	0	0	0	0	0	0	0	0
December 2020	0	0	0	1	0	0	0	0	0	0
December 2021	0	0	0	0	0	0	1	0	0	0
<b>TOTAL</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

**NOTES**

- (a) An analysis of the Transfer Pricing Case is ongoing to determine whether MAP is justified.
- (b) The 2016 MAP case was closed in 2021.



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)

- (c) Preparing the necessary case brief before re-commencing negotiations with the foreign Competent Authority
- (d) This 2018 close was closed in 2020.
- (e) Both 2019 MAP cases are active.