

## GUIDANCE NOTE

<b>Reference</b>	OGC No. 01/2025
<b>Title</b>	Extension of the Deadline for Filing Returns for Corporation Tax
<b>Subtitle</b>	Guidance on Extended Filing Date for Corporation Tax
<b>Purpose</b>	To provide information on the extended deadline for filing returns for Corporation Tax for the Income Year 2024.

### The Filing of Returns for Corporation Tax

The Barbados Revenue Authority (the "Authority") announces the following updates regarding the deadline for filing Corporation Tax returns:

- Initial Extension:** The deadline for filing returns for a company whose fiscal period ends at any time during the period January 1 to September 30 was March 15, 2025. This deadline was extended to March 31, 2025, as communicated during the parliamentary debate on the Government's Budgetary Proposal and Financial Statements for 2025.
- Further Extension:** The Authority now informs all taxpayers that the filing deadline has been further extended to **April 17, 2025**, as approved by the Ministry of Finance, Economic Affairs, and Investment.

The deadlines for filing returns for Corporation Tax for the Income Year 2024 are as follows:

<b>Fiscal Period Ending</b>	<b>Filing Deadline</b>
1st January to 30th September	April 17, 2025 ( <i>per Ministerial extension</i> )
1st October to 31st December	June 15, 2025

We appreciate your understanding and patience during this time.

For any questions or further clarification regarding this guidance, please contact the Contact Centre at **1(246) 429-ETAX or 429-3829**.

**Office of the General Counsel, Policy**  
**Barbados Revenue Authority**  
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