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**GUIDANCE NOTE**  
**OGC No. 01/2025**

<b>Reference</b>	<b>OGC No. 01/2025</b>
<b>Title</b>	<b>Income Tax (Country-by-Country Reporting) Act, 2021-27</b>
<b>Sub Title</b>	<b>Filing Extension for the Submission of Country-by-Country Reports</b>
<b>Purpose</b>	<b>Notify Multinational Enterprise Groups of the filing extension for the submission of Country-by-Country Reports.</b>

**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 **Friday, January 31, 2025**, to facilitate the submission of Country-by-Country (“CbC”) Reports for any MNE Group whose fiscal year ended between October 1 - November 30, 2023.

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](mailto:compauth@bra.gov.bb).

**Global Relations Unit**  
**Barbados Revenue Authority**  
**January 2025**