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GUIDANCE NOTE
OGC No. 07/2024

Reference	OGC No. 07/2024
Title	Income Tax (Country-by-Country Reporting) Act, 2021-27
Sub Title	Filing Extension for the Submission of Country-by-Country Notifications
Purpose	Notify Multinational Enterprise Groups of the filing extension for the submission of Country-by-Country Notifications.

Filing Extension for the Submission of Country-by-Country Notifications

The Barbados Revenue Authority (“the Authority”) advises Multinational Enterprise (“MNE”) Groups that an extension has been granted until **Tuesday, December 31, 2024**, to facilitate the submission of Country-by-Country (“CbC”) Notifications for any MNE Group whose fiscal year ends between October 1 - November 30, 2024 (both dates inclusive).

The electronic platform which facilitates the submission of Country-by-Country Notifications is currently undergoing maintenance. The Authority will issue a further communication once service resumes.

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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