

GUIDANCE NOTE
PPG No. 08/2023

Income Tax (Country by Country Reporting) Act, 2021-27

List of Jurisdictions that Barbados intends to have a Qualifying Competent Authority Agreement with and jurisdictions that Barbados has a Qualifying Competent Authority Agreement.

The public is asked to take note of those jurisdictions, which, as at October 17, 2023, Barbados intends to have a Qualifying Competent Authority Agreement (*exchange relationship*) with and the jurisdictions that Barbados has a Qualifying Competent Authority Agreement with to facilitate the Exchange of Country-by-Country Reports under the Multilateral Competent Authority Agreement.

	Jurisdictions	Intended Exchange Relationships	Exchange Relationships Activated
1	Andorra	✓	✓
2	Anguilla	✓	✓
3	Argentina	✓	✓
4	Aruba	✓	✓
5	Australia	✓	✓
6	Austria	✓	✓
7	Azerbaijan	✓	✓
8	The Bahamas	✓	
9	Bahrain	✓	✓
10	Belgium	✓	✓
11	Belize	✓	✓
12	Bermuda	✓	✓
13	Brazil	✓	✓
14	British Virgin Islands	✓	
15	Bulgaria	✓	✓
16	Canada	✓	
17	Cayman Islands	✓	✓
18	Chile	✓	✓
19	Colombia	✓	✓
20	Costa Rica	✓	✓
21	Croatia	✓	✓
22	Curacao	✓	✓
23	Cyprus	✓	
24	Czech Republic	✓	✓
25	Denmark	✓	✓

26	Estonia	✓	✓
27	Finland	✓	✓
28	France	✓	✓
29	Gabon	✓	
30	Georgia	✓	
31	Gibraltar	✓	
32	Germany	✓	✓
33	Greece	✓	✓
34	Guernsey	✓	✓
35	Haiti	✓	
36	Hong Kong (China)	✓	✓
37	Hungary	✓	✓
38	Iceland	✓	✓
39	India	✓	✓
40	Indonesia	✓	
41	Ireland	✓	✓
42	Isle of Man	✓	✓
43	Israel	✓	✓
44	Italy	✓	✓
45	Japan	✓	✓
46	Jersey	✓	
47	Kazakhstan	✓	
48	South Korea	✓	✓
49	Latvia	✓	✓
50	Liechtenstein	✓	✓
51	Lithuania	✓	✓
52	Luxembourg	✓	✓
53	Macau	✓	✓
54	Malaysia	✓	✓
55	Maldives	✓	
56	Malta	✓	✓
57	Mauritius	✓	✓
58	Mexico	✓	✓
59	Monaco	✓	
60	Morocco	✓	
61	Netherlands	✓	✓
62	New Zealand	✓	✓
63	Nigeria	✓	✓
64	Norway	✓	✓
65	Oman	✓	✓
66	Pakistan	✓	

67	Panama	✓	✓
68	People's Republic of China	✓	✓
69	Peru	✓	✓
70	Poland	✓	✓
71	Portugal	✓	✓
72	Qatar	✓	✓
73	Romania	✓	✓
74	Russian Federation	✓	✓
75	San Marino	✓	✓
76	Saudi Arabia	✓	✓
77	Senegal	✓	
78	Seychelles	✓	✓
79	Singapore	✓	✓
80	Slovak Republic	✓	✓
81	Slovenia	✓	✓
82	South Africa	✓	✓
83	Spain	✓	✓
84	Sweden	✓	
85	Switzerland	✓	✓
86	Tunisia	✓	✓
87	Turkey	✓	
88	Turks and Caicos Islands	✓	✓
89	United Arab Emirates	✓	
90	United Kingdom	✓	✓
91	Uruguay	✓	✓
92	United States of America *		

*Please note that the United States of America is not party to the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports and therefore Barbados is required to negotiate a bilateral Qualifying Competent Authority Agreement to facilitate the exchange of Country-by-Country Reports.

The above-noted list of jurisdictions remains valid, and shall be amended as other jurisdictions log notifications to "opt-in" to send and receive information.

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Barbados Revenue Authority
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