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GUIDANCE NOTE
OGC No. 16/2025

Reference	OGC No. 16/2025
Title	Foreign Account Tax Compliance Act and the Common Reporting Standard
Sub Title	Extension on the re-opening of the Barbados Revenue Authority's Automatic Exchange of Information Web Portal
Purpose	The Barbados Revenue Authority has granted an extension to facilitate amendments and/or corrections of Foreign Account Tax Compliance Act and the Common Reporting Standard prior year reports.

Income Tax (Automatic Exchange of Information) Regulations, 2017

Further to **Guidance Note OGC No. 14/2025**, which informed Reporting Barbados Financial Institutions ("RBFIs") that the Automatic Exchange of Information ("AEOI") web portal would be re-opened from Monday, October 20 to Friday, November 14, 2025, to facilitate amendments and/or corrections to prior-year Foreign Account Tax Compliance Act ("FATCA") and Common Reporting Standard ("CRS") reports, please be advised that the Barbados Revenue Authority ("the Authority") has approved a further extension to December 12, 2025, for the submission of such amendments and/or corrections.

All correspondence and queries regarding the contents of this Guidance Note should be sent to the Global Relations Unit of the Authority via email at compauth@bra.gov.bb.

Global Relations Unit
Barbados Revenue Authority
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