

**GUIDANCE NOTE**  
**OGC No. 23/2025**

**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 February 27, 2026, 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.

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

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

67	Montenegro	✓	✓
68	Montserrat	✓	✓
69	Morocco	✓	
70	Netherlands	✓	✓
71	New Zealand	✓	✓
72	Nigeria	✓	✓
73	Norway	✓	✓
74	Oman	✓	✓
75	Pakistan	✓	
76	Panama	✓	✓
77	Papua New Guinea	✓	✓
78	People's Republic of China	✓	✓
79	Peru	✓	✓
80	Poland	✓	✓
81	Portugal	✓	✓
82	Qatar	✓	✓
83	Romania	✓	✓
84	Russian Federation	✓	✓
85	San Marino	✓	✓
86	Saudi Arabia	✓	✓
87	Senegal	✓	
88	Seychelles	✓	✓
89	Singapore	✓	✓
90	Slovak Republic	✓	✓
91	Slovenia	✓	✓
92	South Africa	✓	✓
93	Spain	✓	✓
94	Sweden	✓	✓
95	Switzerland	✓	✓
96	Thailand	✓	✓
97	Tunisia	✓	✓
98	Turkey	✓	✓
99	Turks and Caicos Islands	✓	✓
100	United Arab Emirates	✓	✓
101	United Kingdom	✓	✓
102	Ukraine	✓	✓
103	Uruguay	✓	✓
104	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.

**Global Relations Unit**  
**Barbados Revenue Authority**  
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