BARBADOS REVENUE AUTHORITY
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GUIDANCE NOTE
OGC No. 11/2026
Refunds payable to Deceased Taxpayers

Reference	**OGC No. OGC No. 11/2026**
Title	**Refunds payable to Deceased Taxpayers**
Subtitle	**Guidance on the Process of Administering Refunds Payable to Deceased Taxpayers**
Purpose	**This note serves to inform the public about the application process for administering tax returns payable to deceased taxpayers.**

Refunds payable to Deceased Taxpayers

The Barbados Revenue Authority ("the Authority") advises that the legal personal representatives of deceased taxpayers may apply for the refunds payable to the deceased. To facilitate proper administration, the following requirements apply:

1. Eligibility

The application for the refund may only be made by the legal personal representative(s) of the deceased taxpayer. The legal personal representative is the executor/executrix or the administrator/ administratrix of the estate of the deceased.

2. Grant of Representation

The grant of representation gives legal authority to the legal personal representative(s) to administer the estate of the deceased. The applicant must provide a certified copy of one of the following grants of representation which has been issued by the Registrar of the Supreme Court:

(a) Grant of Probate/ Letters Testamentary

This grant of representation is issued when the deceased dies leaving a valid will and names a person(s) to administer his or her estate. This grant enables the executor(s)/ executrix/ executrices the power to administer the estate of the deceased.

(b) Letters of Administration

This grant of representation is issued when the deceased dies without leaving a valid will. This enables the administrator(s)/ administratrix/ administratrices to administer the deceased's estate.

(c) Letters of Administration with Will Annexed/ Cum Testamento Annexo

This grant of representation is issued when the deceased dies, leaving a valid will but there is an issue concerning the appointment of the executor(s)/executrix/ executrices named in the will.

(d) Other Grants of Representation

Even though the grants of representation mentioned above at **2 (a), (b) and (c)** are the most common types of grants to be issued, there are other grants of representation which may be issued by the Court. Where another type of grant is issued, the applicant must ensure that he or she is the named legal personal representative.

3. Identification

The legal personal representative(s) must provide certified copies of at **least two (2)** valid sources of identification. Copies of the sources of identification must be certified by any Member of Parliament, Magistrate, Judge, Justice of the Peace, Minister of Religion, Police Officer (Gazetted Rank), Bank Manager, Medical Practitioner, Attorney-at-Law, School Principal or Senior Civil Servant.

The following are considered valid sources of identification:

(a) National Identification Card
(b) Driver's License
(c) Passport
(d) Birth Certificate

In some circumstances, the legal personal representative may need to provide additional documentation to confirm identity, especially where the name differs from that appearing on the grant of representation. The identification provided must be sufficient to establish that the applicant is the legal personal representative.

The Authority reserves the discretion to request additional proof of identification where necessary.

4. **Submission**

Application forms for the payment of the refunds can be found on the Authority's website. Upon completion of the application form, the applicant must submit the form to the Authority's headquarters situate at Weymouth Corporate Centre, Roebuck Street, St. Michael by hand, post or other delivery, addressed to the Revenue Commissioner **with attention** directed to the Office of the General Counsel.

5. **Processing of Payment**

Should the Authority be satisfied with the application form, the approved refund(s) will be issued either by way of a cheque to the payee named in the application form or by a direct deposit to the bank account specified therein, in accordance with the option selected by the applicant.

Office of the General Counsel
Barbados Revenue Authority

July 14, 2026