BARBADOS
REVENUE AUTHORITY
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GUIDANCE NOTE
OGC No. 11/2026
Nomination of Refunds

Reference	**OGC No. 11/ 2026**
Title	**Nomination of Refunds**
Subtitle	**Guidance on the Refund Nomination Process for Business or Corporate Taxpayers**
Purpose	**This note serves to inform the public about the application process through which business or corporate taxpayers may nominate another person(s) to receive refunds on their behalf.**

Nomination of Refunds

The Barbados Revenue Authority ("the Authority") advises that taxpayers operating under a registered business name or incorporation may nominate person(s) to receive refunds on their behalf. To facilitate proper administration, the following requirements apply:

1. Eligibility

The application for the nomination of the refund may only be made by an authorized representative of the taxpayer.

2. Nomination

A nomination of a tax refund enables taxpayers to direct their refunds to third parties, without transferring the legal ownership of the refund. This means that the taxpayers retain legal ownership of the refund and may opt for another person(s) to receive their refund.

In completing the application form, the taxpayer must give the full name, address and contact details of the nominee (i.e. the person receiving the refund) and to outline the reason why the taxpayer cannot personally receive the tax refund.

3. **Refund Details**

The taxpayer must outline the tax type (for example, value added tax or corporate income tax), the tax period(s) and the refund amount(s), if known.

4. **Identification**

The taxpayer must provide a certified copy of valid sources of identification.

For a registered business, the following identification will be required:

(a) The Application for Business Registration and the Certificate of Registration;
(b) Proof of identification of the Nominee; and
(c) If there is an authorized representative, the evidence of authorization.

For a company, the following will be required, as applicable:

(a) The Certificate and Articles of Incorporation;
(b) The most recent Notice of Directors;
(c) The Shareholder Register;
(d) The Directors' or Shareholders' Resolution;
(e) Proof of identification of the Nominee; and
(f) Proof of identification and authorization of the authorized representative.

Copies of proof of identification of the nominee and authorized representative 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.

Copies of the business or company documents, **with the exception** of the Directors' or Shareholders' Resolution and the Shareholder Register, must be certified by Business Barbados (formerly the Corporate Affairs and Intellectual Property Office).

In some circumstances, the taxpayer may need to provide additional documentation to confirm identity. The Authority reserves the discretion to request additional proof of identification, where necessary.

5. **Submission**

Application forms for the payment of the refunds can be found on the Authority's website. Upon completion of the application form, the taxpayer 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.

6. **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