BARBADOS
REVENUE AUTHORITY
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GUIDANCE NOTE
OGC No. 12/2026
Nomination of Refunds

Reference	**OGC No. 12/2026**
Title	**Nomination of Refunds**
Subtitle	**Guidance on the Refund Nomination Process for Individual Taxpayers**
Purpose	**This note serves to inform the public about the application process through which individual taxpayers may nominate another person(s) to receive refunds on their behalf.**

Nomination of Refunds

The Barbados Revenue Authority ("the Authority") advises that taxpayers 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 the taxpayer or 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 or the authorized representative of 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. <u>Refund Details</u>

The taxpayer or the authorized representative of the taxpayer must outline the tax type (for example, income tax), the tax period(s) and the refund amount(s), if known.

4. <u>Identification</u>

The taxpayer or the authorized representative of the taxpayer 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 taxpayer or the authorized representative of 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. <u>Submission</u>

Application forms for the payment of the refunds can be found on the Authority's website. Upon completion of the application form, the taxpayer or the authorized representative of 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. <u>Processing of Payment</u>

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