

GUIDANCE NOTE

Reference	OGC No. 3/2026
Title	Filing and Payment of Corporation Tax Returns – Administrative Extension for Income Year 2025
Subtitle	Guidance on Corporation Tax Filing and Payment Extensions for Income Year 2025
Purpose	This guidance informs taxpayers with fiscal year-ends between 1 January and 30 September 2025, both dates inclusive, of the extended filing and payment deadlines for Corporation Tax for the Income Year 2025, and clarifies that any return submitted and/or payment made within the extended period will be treated as on time, with no penalties applying solely due to this administrative extension.

Extension of Filing and Payment Deadline for Corporation Tax

The Barbados Revenue Authority (the "Authority") hereby announces that the deadline for the submission of Corporation Tax (CIT) returns for the Income Year 2025, originally due in March 2026, has been extended for companies with fiscal year-ends between 1 January and 30 September 2025, both dates inclusive.

1. Extended Deadlines

Requirement	Original Deadline	Extended Deadline
Final Payment of Corporation Tax for 2025	15 March 2026	27 March 2026
Submission of CIT Return	15 March 2026	15 April 2026

The final payment must be made by the extended payment deadline, even if the filing deadline is later.

2. Using the Updated Return in TAMIS

To ensure that the correct 2025 CIT return reflecting the extended deadlines is used, taxpayers should follow these steps:

- Delete any draft versions of the return saved in TAMIS.
- Clear cached data so the system can pull in the updated return.
- Companies that have already submitted their 2025 CIT returns or encounter any technical issues when accessing or submitting returns in TAMIS should email bramail@bra.gov.bb for assistance.

Guidance Note: Extension of Filing and Payment Deadline for Corporation Tax, OGC No. 3/2026, 16 March 2026.

3. Compliance

Any return submitted and/or final payment made within the extended period will be treated as having been submitted and/or made on time for compliance purposes, and no penalties will apply solely as a result of this administrative extension.

Taxpayers are encouraged to ensure that returns are submitted and final payments are made on or before the applicable deadlines.

**Policy Unit
Office of the General Counsel and Policy
Barbados Revenue Authority
16 March 2026**