



BARBADOS REVENUE AUTHORITY

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GUIDANCE NOTE

Reference	OGC No. 2/2026
Title	Notification for Top-Up Tax
Subtitle	Guidance on Top-Up Tax Notification Further Extended
Purpose	This guidance provides information on the notification requirements for Top-Up Tax and informs taxpayers that the previously granted administrative extension for submitting the notification has been extended.

Notification Deadline for Top-Up Tax Further Extended

The Barbados Revenue Authority advises entities subject to the notification requirements under *Section 45 of the Corporation Top-Up Tax Act, 2024-16* that the administrative extension previously granted for the submission of the Top-Up Tax Notification has been further extended.

Entities that are required to notify the Authority that they are a qualifying entity for the purposes of Top-Up Tax, and whose notification would otherwise have been due during calendar year 2025 or on or before 6 March 2026, may now submit their notification **no later than 31 March 2026**.

Any notification submitted within this extended period will be treated as having been submitted on time for compliance purposes, and no penalty will apply solely by reason of this administrative extension.

Notification must be effected through the completion and submission of the Top-Up Tax Registration Form via the Global Relations Portal of the Barbados Revenue Authority, accessible at: <https://globalrelations.bra.gov.bb>

Entities must first register on the Portal and obtain login credentials to access and complete the registration form.

Any queries regarding Top-Up Tax may be submitted to topuptax@bra.gov.bb.

The Barbados Revenue Authority encourages all affected entities to ensure their notifications are submitted within the extended timeframe.

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