



GUIDANCE ON MUTUAL AGREEMENT PROCEDURES  
(BARBADOS)

March 9, 2026

## Table of Contents

Document Control .....	3
Revision History .....	3
PREFACE.....	4
INTRODUCTION.....	4
THE COMMITMENT OF THE BRA.....	4
WHAT IS A DOUBLE TAXATION AGREEMENT AND WHAT IS ITS PURPOSE?.....	5
WHAT IS MAP? .....	5
WHO MAY REQUEST COMPETENT AUTHORITY ASSISTANCE? .....	6
TYPES OF REQUESTS FOR COMPETENT AUTHORITY ASSISTANCE.....	7
THE ROLE OF TAXPAYERS IN MAP.....	7
PRE-FILING MEETING.....	8
MAKING A MAP REQUEST .....	8
Time Limit for Requests .....	9
Format of Request.....	9
TIMEFRAME FOR RESOLUTION OF MAP CASES.....	11
REJECTION OF MAP CASE .....	12
COMMENCEMENT OF NEGOTIATIONS .....	12
TAXPAYER UPDATE .....	12
CONFIRMATION BY TAXPAYER BEFORE COMPETENT AUTHORITY AGREEMENT ..	12
NOTIFICATION OF AN AGREEMENT .....	13
COMPETENT AUTHORITY AGREEMENT NOT REACHED .....	14
WITHDRAWAL OF A REQUEST.....	14
TERMINATION.....	14
DOMESTIC APPEALS – BARBADOS REVENUE APPEALS TRIBUNAL & SUPREME .....	14
COURT OF BARBADOS.....	14
COLLECTIONS.....	15

INTEREST AND PENALTIES .....	16
CONFIDENTIALITY .....	16
MAP PROFILE .....	16
FURTHER INFORMATION .....	16

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## PREFACE

The Government of Barbados, in an effort to improve existing international tax dispute procedures and develop supplementary dispute resolution mechanisms in compliance, has committed to implementing the OECD Base Erosion & Profit Shifting (“BEPS”) - Action 14, – Making Dispute Resolution Mechanisms More Effective, so as to ensure that it resolves tax treaty-related disputes in a timely, effective and efficient manner. To this end, the Government of Barbados has agreed to the operation of Mutual Agreement Procedures (“MAP”) under its bilateral Double Taxation Agreements (“DTA”).

This guidance document, therefore, seeks to provide basic information on access to MAP, the criteria for MAP, as well as the MAP process, by/for applicable to both Barbados’ taxpayers and treaty partners alike. Please note however, that this guidance document does not, and is not intended to modify, restrict or expand any rights or obligations contained in Barbados’ Double Taxation Agreements.

## INTRODUCTION

The Barbados Revenue Authority (“BRA”) is the sole tax administrator in Barbados and is the delegated Competent Authority with respect to the implementation of Barbados’ Double Taxation Agreements duly appointed by the Minister of Finance

Please see the full list of Barbados Tax treaties at [Barbados Double Taxation Agreements](#)

## THE COMMITMENT OF THE BRA

The Barbados Competent Authority is committed to ensuring the good faith interpretation and application of Barbados’ tax treaties. The Barbados Competent Authority endeavors to resolve matters in an equitable manner in accordance with the [Income Tax Act](#) Cap. 73 of the Laws of Barbados, the Barbadian legal jurisprudence and the relevant double taxation agreement having regard to the appropriate persuasive commentary in the Organization for Economic Co-operation and Development’s (“OECD”) Model Tax Convention on Income and/or the United Nations Model Double Taxation Convention Between Developed and Developing Countries, where appropriate. It is with these in mind that we work assiduously to bring the case to an amicable resolution.

Therefore, if the application appears to be justified, and if the Competent Authority is not itself able to arrive at a satisfactory solution, the Competent Authority will make every effort to reach a mutually satisfactory resolution of the issue(s) involved, through engaging in fair, principled, reasoned and

objective discussion with the taxpayer or the Foreign Competent Authority of the other contracting party, with each case being decided on its own merits.

#### WHAT IS A DOUBLE TAXATION AGREEMENT AND WHAT IS ITS PURPOSE?

A DTA can be broadly defined as, a legally binding international agreement or instrument between two (2) or more Jurisdictions relating to tax matters, more specifically, the avoidance of international double taxation of a person's income and/or property. The primary purpose of Barbados' tax treaties is to eliminate double taxation and prevent fiscal evasion. A tax treaty however, also provides for the use of MAP in order to resolve tax disputes. Tax treaties create rights and obligations between countries, but also give direct rights to taxpayers once they have entered into force.

It also serves, in effect, to allocate tax revenues on transactions taking place between residents of Barbados and another contracting party. As a result, a tax treaty may provide rules determining:

- (1) the Jurisdiction in which a taxpayer is resident;
- (2) the types of income or capital to which tax maybe applied;
- (3) the treatment given to specific types of income;
- (4) the allowable rates of withholding tax on specific types of cross-border payments; (5) the manner in which issues of taxation which have not been accorded the appropriate tax treatment in accordance with the tax treaty are to be resolved (i.e. the MAP process).

#### WHAT IS MAP?

MAP is a procedure conducted by the Barbados Competent Authority with its contracting partners pursuant to the provisions of a DTA. The Barbados Competent Authority negotiates/discusses cases with other Competent Authorities, which may arise due to misinterpretation or application of the tenant of a DTA.

The MAP process allows the Competent Authorities to interact with each other with a view to resolving international tax disputes. It is therefore, a mechanism independent from the ordinary legal remedies available under domestic law, through which the Competent Authorities of the contracting party may resolve differences or difficulties regarding the interpretation or application of a particular DTA on a mutually agreed basis. This allows an avenue for a resolution for a misinterpretation of application of the tenants of the treaty. It ensures the rights and benefits of the taxpayer are protected by the DTA.

It must be noted however, that while there is an obligation on the part of the Barbados Competent Authority to use their best efforts to reach an agreement, the MAP Article in most DTAs do not compel Competent Authorities to reach an agreement. Therefore, there may be rare instances in which the tax dispute is not resolved and a compromise is necessary in order to eliminate double taxation or some other disadvantage. Notwithstanding the foregoing, the MAP Article typically outlines three (3) main areas where Contracting Parties will endeavor to resolve the tax dispute.

These are:

- (1) Situations where a taxpayer believes that the actions of one (1) or both Contracting Parties have resulted or will result in taxation not in accordance with the provisions of the DTA (this usually involves cases of double taxation; the existence of a Permanent Establishment (“PE”) including the amount of profits attributable to the permanent establishment or the application of withholding tax provisions to their income; and instances of Dual Residency where an individual is considered a resident for tax purposes of two (2) countries under their respective domestic laws);
- (2) Questions of interpretation or application of the DTA; and
- (3) The elimination of double taxation in cases not otherwise provided for in a DTA.

MAP is also used to resolve disputes relating to Advance Pricing Arrangements (“APAs”) to decide upon an appropriate set of criteria for the determination of transfer pricing for controlled transactions. Please note however, that the BRA currently does not have an APA programme and is therefore unable to adjudicate MAP requests concerning APAs.

#### WHO MAY REQUEST COMPETENT AUTHORITY ASSISTANCE?

A person who is tax resident in Barbados, or in some cases, a person who is a national of Barbados, may request Barbados Competent Authority assistance where they consider that the actions of Barbados Competent Authority (for example the BRA audit team) or the Competent Authority of the other Contracting Party, have resulted, or will result in taxation not in accordance with the treaty. Before submitting a MAP request, the taxpayer should review the applicable DTA and the Multilateral Instruments to determine whether they may request assistance from the Barbados Competent Authority.

## TYPES OF REQUESTS FOR COMPETENT AUTHORITY ASSISTANCE

Where a person considers that the actions of one (1) or both tax administrations have resulted or will result in taxation not in accordance with the tax treaty relied upon, the person may request assistance under the MAP Article of the applicable treaty.

MAP assistance applications may be filed in respect of:

- Bona fide self-initiated adjustment
- Transfer pricing adjustments
- Determination of the existence of tax residency
- Attribution of profits to profits to PE, whether or not the PE is admitted by the taxpayer
- Characterization or re-characterization of an expense, payment, item of income, or other receipt as a deductible expense or taxable income, as appropriate (e.g.,)
- Cases where the Barbados Revenue Authority has applied anti-abuse legislation

The Barbados Competent Authority may initiate MAP proceedings and subsequent negotiations without a specific request from a taxpayer, in any situation where there is taxation not in accordance with the DTA.

The MAP request may also be for a multi-year resolution for recurring issues.

While most MAP requests are bilateral, there may be a situation where a MAP request is made involving more than two jurisdictions, and depending on the facts of the particular case and the treaty partners involved, it may be possible to initiate a multilateral MAP. The taxpayer may request a multilateral process in all jurisdictions and provide authorisations with respect to the exchange of information among all competent authorities involved before the BRA explores the possibility of a multilateral request. This request may also be initiated from a foreign competent authority.

## THE ROLE OF TAXPAYERS IN MAP

MAP negotiations between the Barbados Competent Authority and the other Contracting Party constitute a government to-government process in which there is generally no direct involvement of the taxpayer. Therefore, the taxpayer's involvement in the MAP process is limited to presenting its view of the case and assisting the Barbados Competent Authority with the gathering of facts. Taxpayers are therefore expected to co-operate fully with the Competent Authority by providing all necessary information and assistance when requested.

Once the Barbados Competent Authority has accepted a MAP request, the taxpayer is responsible for supplying the Competent Authority with the complete and accurate information required to resolve the case. The onus is therefore on the taxpayer to keep the Competent Authority informed of any and all material changes in the information or documentation previously submitted as part of, or in connection with the request, as well as any new information or documentation which becomes known or is created after the request is filed, which is relevant to the issue(s) under consideration. Without proper information and the relevant documentation, the Barbados Competent Authority may be unable to resolve the tax dispute expeditiously, and the risk of unrelieved double taxation significantly increases.

The failure of the taxpayer to co-operate with the Barbados Competent Authority during any part of the MAP process may have direct consequences for whether relief can be provided under MAP. By way of an example, the Barbados Competent Authority may request additional information beyond that which was previously requested or supplied, and it is to the taxpayer's benefit to be fully co-operative and transparent to ensure an efficient MAP process. It is therefore important for taxpayers to note that the timely provision of requested information is essential to enabling the Barbados Competent Authority to reach an equitable and expeditious conclusion of the matter.

#### PRE-FILING MEETING

Any taxpayer requesting MAP assistance from the Competent Authority, may request a meeting for guidance prior to the filing of the formal MAP request. All requests for a pre-filing meeting should be addressed to the Revenue Commissioner. Where the outcome of the pre-filing meeting merits consideration for MAP assistance, the Barbados Competent Authority shall inform the taxpayer to submit the formal request.

#### MAKING A MAP REQUEST

In order to facilitate the administration of the MAP request, the taxpayer should submit a hard copy of the request addressed as outlined below (with all accompanying documents), as well as an electronic copy via email to: [Compauth@bra.gov.bb](mailto:Compauth@bra.gov.bb).

All MAP assistance request should be addressed to The Revenue Commissioner who is the chief executive officer of the Barbados Revenue Authority as appointed by the Minister of Finance. Administratively however, the Global Relations Unit manages the requests for MAP assistance, and all MAP requests, should therefore be sent to the attention of the following:

Revenue Commissioner  
Barbados Revenue Authority  
4<sup>th</sup> Floor, Weymouth Corporate Centre  
Roebuck Street  
Bridgetown  
ST. MICHAEL BB11080  
Barbados, W.I  
Attention: Global Relations Unit

### Time Limit for Requests

Where the DTA specifies a time limit to notify the Competent Authority, the MAP request must be made within the stipulated timeframe. The time limit is usually specified in the MAP Article of the particular tax treaty, which is typically within a (2) two or three (3) year period of the first notification by the tax administration to the taxpayer of the action, which has, resulted or is likely to result in double taxation or taxation not in accordance to the treaty.

- ❖ It is important to note that failure to observe the time limit will result in the rejection of a MAP request.
- ❖ The time limit, however, usually commences from the date on which the relevant Notice of Assessment or the equivalent notification is issued to the taxpayer by the Barbados Revenue Authority or the other Contracting Party.

Where the DTA does not expressly prescribe a time limit to notify the Competent Authority, a request for MAP assistance must be submitted within three (3) years from the date of the first notification of the action, which has, resulted or is likely to result in double taxation or taxation not in accordance to the treaty.

### Format of Request

The Barbados Competent Authority considers an application, where the taxpayer has provided the below information. It is the responsibility of the applicant to ensure the completeness and accuracy of the information provided so as to promote the swift resolution of the case. There is no prescribed

form for requesting Competent Authority assistance. However, the taxpayer must provide the following relevant information in order for the request to be deemed acceptable:

- a) the name, address and taxpayer identification number of the applicant;
- b) the name and address of the tax administration involved which has made or is proposing to make the relevant adjustment;
- c) the tax treaty Article(s) which the taxpayer asserts are not being correctly applied by the tax administration, and the taxpayer's interpretation of the application of the Article;
- d) for transfer pricing cases, the name, address and taxpayer identification number of any related foreign taxpayer(s) involved, and any relevant transfer pricing documentation;
- e) the situation or structure of the transactions, issues or related parties involved, and the relationship between the resident taxpayer and any related foreign taxpayer(s) also involved (N.B. applicants for MAP should also keep the Barbados Competent Authority informed of any changes in these situations, structures or relationships which occur after the request has been filed with the Competent Authority);
- f) the Taxation Years or Income Years involved;
- g) a summary of the facts and an analysis of the issues for which Competent Authority assistance is being requested, including any specific issues raised by the tax administration affecting the taxpayer and the related amounts of tax (these amounts should be shown in both currencies and should be supported by calculations, if applicable);
- h) a statement indicating whether the taxpayer has filed a Notice of Objection, a Notice of Appeal, or any comparable document in relation to the issue;
- i) a copy of any other relevant Competent Authority request(s) and all associated documents filed, or to be filed, with the foreign competent authority, including copies of any correspondence from the other tax administration, and copies of any briefs, objections, etc. submitted in response to the action or proposed action of the other tax administration (and if applicable, English translations of all copies of documents which are in a foreign language);
- j) Authorization letter giving agency to a third party representing the taxpayer in the MAP case.
- k) a statement indicating whether the taxpayer or a predecessor has made a prior request to the Barbados Competent Authority for foreign competent authority assistance on the same or a related issue;
- l) Any other facts pertinent to making a determination.
- m) a copy of any settlement or agreement reached with the foreign competent authority of the which may affect the MAP process; and

- n) The taxpayer's views on any possible bases on which to resolve the issues involved.

The request should be signed by the taxpayer, or by an authorized person acting for and on behalf of the taxpayer, confirming that the information provided to the Barbados Competent Authority is true and correct. The taxpayer is solely responsible for the completeness and accuracy of the information contained in the MAP request, as the completeness and accuracy of the information has a direct impact on the time required for the Competent Authority to carry out the MAP process. Further, to resolve a MAP case in an expeditious manner, the BRA requires sufficient details to analyze, understand and ultimately prepare to discuss a position with both the taxpayer and the Competent Authority of the other Contracting State.

Where a taxpayer has failed to provide adequate information in their MAP request, the Barbados Competent Authority will make a formal request for the required information or documentation from the taxpayer to be provided within four (4) weeks from the date of the said request. The Barbados Revenue Authority will also undertake a search of its own internal records to obtain any additional information, which may be helpful to the taxpayer's case and will supply copies of the same to the taxpayer where necessary.

While the Barbados Competent Authority will not deny a MAP request simply due to the failure of a taxpayer to provide all of the required documentation in its initial request, a MAP request may be denied where the taxpayer has failed to provide accurate information or has made false statements or misrepresentations. Per the Income Tax Act, Cap. 73 of the Laws of Barbados "(Income Tax Act") it is an offence to provide the Barbados Competent Authority with false or deceptive information.

The Barbados Competent Authority will notify all taxpayers whether their requests for Competent Authority assistance have been accepted or denied within a reasonable period, usually four (4) weeks. Where a request for MAP assistance is denied however, the Barbados Competent Authority will also provide the taxpayer with reasons for its decision.

#### TIMEFRAME FOR RESOLUTION OF MAP CASES

The Barbados Competent Authority aims to resolve MAP cases (including the implementation of any MAP agreement or solution) within twenty-four (24) months of receiving the complete MAP request. However, while the BRA will work to achieve a timely resolution of all MAP cases, the complexity of the issues involved in each case will ultimately determine the actual time needed to resolve the case.

In any event, the BRA will attempt to resolve all MAP requests received as quickly as possible and will keep the taxpayer informed of the status of the request.

Where the particular tax treaty specifies a time limit for implementation of either:-

1. an agreement reached between the BRA and the foreign Competent Authority, or
2. an arbitration decision, this time limit shall take precedence over any domestic time limits.

#### REJECTION OF MAP CASE

The Barbados Competent Authority will notify the relevant Contracting Party of its decision to reject a case and allow the foreign competent authority the opportunity to comment before communicating in writing the decision to the taxpayer. A case may be rejected if it is deemed not justifiable or inadmissible due to failure to meet preliminary considerations, which include determining whether a DTA is in place, whether the person involved is a tax resident or national of Barbados, and whether the case has been presented within the required period. The Competent Authority will seek to complete this exercise within four weeks; however, additional time may be required to allow the other Contracting Party sufficient opportunity to adequately review the Barbados Competent Authority's decision and the information provided by the taxpayer, and may result in the Barbados Competent Authority accepting the MAP case.

#### COMMENCEMENT OF NEGOTIATIONS

The Barbados Competent Authority shall notify the taxpayer of the commencement of MAP negotiations on their behalf with the other Contracting Party. Barbados Competent Authority is cognizant of the fact that some MAP requests may be resolved by unilateral action on the part of the Barbados Competent Authority and in such circumstances, will endeavor to resolve the MAP request. However, where Barbados Competent Authority is not itself able to arrive at a satisfactory solution, the Competent Authority will engage with the other Contracting Party to set in motion the bilateral stage of the MAP process.

#### TAXPAYER UPDATE

Barbados Competent Authority shall update the taxpayer on an ongoing basis on the status of the MAP request, to the extent that the update does not interfere with the MAP process.

#### CONFIRMATION BY TAXPAYER BEFORE COMPETENT AUTHORITY AGREEMENT

Where BRA recognizes that an agreement will be reached with the other Contracting Party, the Barbados Competent Authority shall notify the taxpayer in writing of the contents of the proposed

agreement. The taxpayer shall then confirm in writing of their acceptance of the said agreement within four (4) weeks of the receipt of the proposed agreement. The Barbados Competent Authority will only reach an agreement with the other Contracting Party after confirmation of the taxpayer's acceptance of the proposed agreement.

It is important to note that MAP agreements are not considered precedents neither for the taxpayer nor for the Barbados Revenue Authority with respect to assessments/re-assessments relating to subsequent Income Years, nor for MAP negotiation on the same issues in the future. This is due to the fact that the Barbados Competent Authority have negotiated an agreement which takes into account the particular facts of the case, the differences in the provisions of the tax laws in each jurisdiction and the effect of the economic indicators on the particular transaction(s) at the relevant time.

A taxpayer will not be allowed to, partially accept the terms of an agreement reached, since the original MAP request would have been for assistance in respect of all of the issues and Income Years involved. As such, the Competent Authorities would have considered all of the issues and Income Years involved in the negotiations, and where a taxpayer is not completely satisfied with the agreement, the taxpayer is not bound to accept it and may reject the agreement. If this occurs, the Competent Authorities will consider the case closed and will advise the taxpayer accordingly thereafter.

#### NOTIFICATION OF AN AGREEMENT

Where an agreement has been reached in the MAP process, the Barbados Competent Authority will notify the taxpayer in writing of the date and contents of the said agreement within four (4) weeks of the Competent Authority meeting.

Where an agreement has been reached between the Barbados Competent Authority and the other Contracting Party, the Barbados Competent Authority will give effect to the mutual agreement and seek to ensure its implementation immediately. All mutual agreements will be implemented notwithstanding any domestic limitation periods.

- ❖ After an agreement has been reached, the Barbados Revenue Authority will endeavor to undertake an assessment of the taxpayer pursuant to Sections 53 and 54 of the Income Tax Act, Cap 73.
- ❖ The Competent Authority shall give effect to the mutual agreement and take the necessary steps to ensure its implementation immediately, in accordance with section 70 of the Income Tax Act, Cap. 73
- ❖ Where a double taxation is on the part of the Barbados Revenue Authority and funds have been collected the Tax-payer may follow procedure as stated in Section 68 (1) of the Income Tax Cap 73.

### COMPETENT AUTHORITY AGREEMENT NOT REACHED

In the event that the Barbados Competent Authority is unable to reach an agreement with the other Contracting Party, and in the absence of mandatory binding arbitration, the Barbados Competent Authority will notify the taxpayer in writing within four (4) weeks of the date of the Competent Authority meeting, setting out the reasons for an agreement not being reached. Except for cases involving arbitration, is not obliged to engage in further discussions with the other Contracting Party where the Barbados Competent Authority or the other Contracting Party believes that an agreement cannot be reached.

### WITHDRAWAL OF A REQUEST

A taxpayer may withdraw his/her/its request for MAP at any time before a MAP agreement is reached. The withdrawal shall be made to the Barbados Competent Authority in writing and shall articulate the reasons for withdrawing the request. After receiving the written notice of withdrawal, the Barbados Competent Authority will notify the Competent Authority of the other Contracting Party of the termination of the MAP assistance by the taxpayer.

### TERMINATION

The Barbados Competent Authority reserves the right to propose to the Competent Authority of the other Contracting Party that the MAP process be terminated under the following circumstances:

- (a) The subject of the MAP request is not within the scope of the MAP Article under the applicable Double Taxation Agreement/tax treaty;
- (b) The application for MAP assistance or the attachments thereto contain incorrect/false information;
- (c) The taxpayer has failed to provide the requested documentation necessary for effective and efficient MAP assistance;
- (d) The taxpayer does not accept the proposed agreement reached by the Competent Authorities via the MAP process;
- (e) It is recognized that continuation of the MAP process will not reach an agreement;
- (f) Any other reasons not mentioned above.

### DOMESTIC APPEALS – BARBADOS REVENUE APPEALS TRIBUNAL & SUPREME COURT OF BARBADOS

Where the actions of the Barbados Revenue Authority have or appear to be inconsistent with its domestic legislation or with the provisions of a particular DTA, a taxpayer may seek resolution

through domestic remedies pursuant to Section 59 of the Income Tax Act, Cap. 73. In addition, the taxpayer may request the initiation of a MAP in accordance with the provisions of the applicable DTA.

Where a taxpayer has initiated domestic proceedings prior to requesting MAP assistance, or where domestic remedies are initiated after the MAP process has begun but before a decision has been rendered by a tribunal or court, the Barbados Competent Authority will require that the MAP proceedings be suspended until a final determination has been issued by the relevant tribunal or court. During such instances, the Barbados Competent Authority will notify the foreign competent authority that the case has been suspended pending the outcome of domestic remedies. The Barbados Revenue Authority is bound by the decision issued by a tribunal or court. The Barbados Revenue Authority will not deviate or undermine a decision given by court or tribunal.

Where a court or tribunal has rendered a decision and the taxpayer subsequently activates or reactivates the MAP process, the Barbados Competent Authority will provide the foreign competent authority with details of the court's decision and the rationale for that outcome. However, the Barbados Competent Authority does not have the authority to alter or override a decision of a Barbados court. Consequently, any relief from double taxation or taxation not in accordance with the relevant DTA would generally only be possible in the other contracting state, at the discretion of the foreign competent authority.

However, notwithstanding that, the Barbados Competent Authority is bound by a decision of a tribunal or court, where the outcome of the MAP differs materially, the Barbados Competent Authority may, in limited circumstances, elect not to pursue enforcement of a favorable judgment in order to give effect to the spirit and intent of the provisions of the relevant DTA. In such circumstances, ministerial intervention under a relevant statutory enactment may be required to grant relief to the taxpayer.

Further, the Barbados Competent Authority is not bound by decisions issued by foreign courts or tribunals. .

## COLLECTIONS

An application for Competent Authority assistance does not suspend the taxpayer's obligation to pay their tax liability coupled with any interest and penalties thereon, nor does it suspend any form of collection action, which may be taken by the Barbados Revenue Authority.

### INTEREST AND PENALTIES

The Barbados Revenue Authority may write to the Ministry of Finance, Economic Affairs and Investment recommending that the penalties and interest be waived and seeking the Ministry's permission to waive it. Please note that where an application for MAP assistance has been rejected. The Barbados Revenue Authority will only support a waiver of the period during the deliberation of the MAP case.

### CONFIDENTIALITY

All information and documentation obtained or generated during the MAP process is protected by the confidentiality provisions of the Income Tax Act the confidentiality provisions contained in any other Laws of Barbados referenced within treaty provisions and the provisions of the applicable Double Taxation Agreement. The Barbados Competent Authority is therefore committed to ensuring the confidentiality of all taxpayers' information and documentation under the provisions of the Double Taxation Agreement and the respective domestic laws.

### MAP PROFILE

More information on the application of MAP in Barbados can be found in the Barbados MAP Profile published on the OECD's website at <https://www.oecd.org/tax/dispute/countrymap-profiles.htm>

### FURTHER INFORMATION

If you have any comments, feedback or queries about this Guidance Document, or the services rendered by the BRA, please feel free to contact us via email at [compauth@bra.gov.bb](mailto:compauth@bra.gov.bb). You may also write to us at the address noted above in the "Making a MAP Request" section of this Guidance Document.