

June 17, 2025

The Barbados Revenue Authority ("the Authority") is providing feedback on its Mutual Agreement Procedure (MAP) Programme. The MAP Programme is a service provided by the Global Relations Unit of the Authority with the support of the Office of the General Counsel to assist taxpayers in resolving cases of double taxation or taxation not in accordance with the provision of the relevant double taxation agreement.

The table below is a summary of the MAP Programme for the period January 1, 2024, to December 31, 2024. The Statistics published below are consistent with the 2024 statistics to be reported by the Authority to the Organisation for Economic Co-operation and Development ("OECD") in May 2025.

MAP RESULTS

Category of Cases	MAP Cases Received	Active Cases or Cases Yet to be reviewed	Objection is not Justified	Withdrawn by Taxpayer	Unilateral Relief Granted	Resolved via Domestic Remedy	Agreement fully eliminating double taxation	Agreement partially eliminating double taxation	No agreement including agreement to disagree	Denied MAP Access	
Attribution/ Allocation (Transfer Pricing MAP Case)											
December 2020	2 (a)	1 (b)	0	0	0	0	0	0	0	1	
Other Cases											
December 2016	1 (c)	0	0	0	0	0	0	0	0	0	
December 2017	1	1 (d)	0	0	0	0	0	0	0	0	



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December 2018	1 (e)	0	0	0	0	0	0	0	0	0
December 2019	1 (f)	1	0	0	0	0	0	0	0	0
December 2020	0	0	0	1	0	0	0	0	0	0
December 2021	0	0	0	0	0	0	1	0	0	0
December 2022	0	0	0	0	0	0	0	0	0	0
December 2023	0	0	0	1 (g)	0	0	0	0	0	0
December 2024	0	0	0	0	0	0	0	0	0	0
TOTAL	6	2	0	2	0	0	1	0	0	1

NOTES

- (a) Barbados received notification of a MAP case which was filed with a foreign competent authority in 2020 and MAP access was denied in 2020.
- (b) An analysis of the Transfer Pricing Case is ongoing to determine whether MAP is justified.
- (c) The 2016 MAP case was closed in 2021.
- $\begin{tabular}{ll} (d) & Dialogue is ongoing with the foreign competent authority. \end{tabular}$
- (e) This 2018 MAP case was closed in 2020.
- (f) In the 2021 MAP Statistics, it was reported that Barbados received two MAP cases in 2019. However, on review, it was noted that one of the MAP cases received was a protective MAP case and therefore ought not to have been included in the MAP statistics.
- (g) Withdrawn by taxpayer on March 4, 2023.

