



BARBADOS
REVENUE AUTHORITY

Top-Up Tax

Filing & Payment Guide

June 2026

Version 1.0

Visit our website bra.gov.bb

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The background features a dark blue gradient with several overlapping, semi-transparent geometric shapes in various shades of blue and orange. These shapes are primarily horizontal and diagonal, creating a sense of depth and movement. There are also several thin, white horizontal lines scattered across the lower half of the image, adding to the abstract design.

Steps to File the Top-Up Tax Return

1. Login to **TAMIS** (<https://tamis.bra.gov.bb>)
2. Go to the **Returns** Tab
3. Click **Add Return**
4. Select **Tax Type** as **Top Up Tax First Year**

Note: In-scope Multinational Enterprise (MNE)



For an in-scope multinational enterprise (MNE) group, the Barbados QDMTT payment timeline is as follows:

Fiscal Year 2024 (First Transitional Year – December 31, 2024 only). Payment of any domestic top-up tax for FY 2024 is due **18 months after year-end, i.e:**



Year-end: 31 December 2024
Due date: 30 June 2026

Fiscal Year 2025 (First Transitional Year – up to November 30, 2025). Payment of any domestic top-up tax for FY 2025 is due **18 months after year-end, for example:**

Year-end: 31 March 2025
Due date: 30 September 2026

Year-end: 30 November 2026
Due date: 31 May 2027


5. Click **Create Return**

Support version 1.1.241.0
Iho version 0.0.178.0JDD GROUP ▾TUT MANAGEMENT INC
1000300422000

Welcome Returns ▾ Account ▾ Tracker Update Details Admin ▾

Add Return

Please select the *Tax Type*, *Year* and then select a return period that you would like to enter a return for. An online return form will be created for you to complete.

**Need Help?**
429-ETAX(3829)

New Return Details

Tax Type: * Top Up Tax First Year ▾



Year: * 2024 ▾

Show return periods that are not yet due

	PERIOD	DUE DATE	STATUS	
<input checked="" type="radio"/>	Annual	30 Jun 2026	Next Due	

View Returns Create Return

6. Click **Start**

Support version 1.1.241.0
Iho version 0.0.178.0JDD GROUP ▾TUT MANAGEMENT INC
1000300422000

[Welcome](#) [Returns ▾](#) [Account ▾](#) [Tracker](#) [Update Details](#) [Admin ▾](#)

Return Filing

[2024](#) [TOP UP TAX FIRST YEAR](#) [ANNUAL](#)

[Details](#) > [Filing](#) > [Documents](#) > [Submission](#)

Return Information



You are about to file a return for:

Tax Type:	Top Up Tax First Year
Year:	2024
Period:	Annual
Return Due Date:	30 Jun 2026
Payment Due Date:	30 Jun 2026

Please fill out this form accurately and to the best of your knowledge. Click the Start button to begin.

[Cancel](#) [Start](#)

7. Complete Lines 10, 20 & 30



Support version 1.1.241.0
lho version 0.0.178.0

JDD GROUP ▾

TUT MANAGEMENT INC
1000300422000

Welcome Returns ▾ Account ▾ Tracker Update Details Admin ▾

Return Filing

2024 TOP UP TAX FIRST YEAR ANNUAL

Details > Filing > Documents > Submission

Return

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Name of MNE Group: *	10	<input style="width: 95%;" type="text"/>
Number of Barbados Entities in MNE Group: *	20	<input style="width: 95%;" type="text"/>
Total Top Up Tax Payable:	30	<input style="width: 95%;" type="text"/>

Previous Cancel Save Draft Next

8. Click **Next**

BARBADOS REVENUE AUTHORITY | TAMIS | Support version 1.1.241.0 / Iho version 0.0.178.0 | JDD GROUP ▾ | TUT MANAGEMENT INC 1000300422000

Welcome Returns ▾ Account ▾ Tracker Update Details Admin ▾

Return Filing

2024 TOP UP TAX FIRST YEAR ANNUAL

Details > **Filing** > Documents > Submission

Return

Page 1 of 1

Name of MNE Group: *	10	JDD GROUP
Number of Barbados Entities in MNE Group: *	20	11.00
Total Top Up Tax Payable:	30	10,000,000.00

Previous Cancel Save Draft **Next**

9. Click **'Add files'** to upload the completed form (**Barbados MNE Group Entity Template** – found on the BRA website www.bra.gov.bb) ensuring all constituent entities within the Barbados MNE Group are listed along with their TAMIS Taxpayer Identification Numbers (TINs). *The total entities on this form must equal the number on the return.

The screenshot displays the TAMIS web application interface. At the top, the Barbados Revenue Authority logo is on the left, and the TAMIS logo is in the center. A red banner above the TAMIS logo indicates 'Support version 1.1.241.0' and 'Iho version 0.0.178.0'. On the right, the user is logged in as 'JDD GROUP' and 'TUT MANAGEMENT INC' with ID '1000300422000'. A navigation bar contains 'Welcome', 'Returns', 'Account', 'Tracker', 'Update Details', and 'Admin'. The main heading is 'Return Filing', with tabs for '2024', 'TOP UP TAX FIRST YEAR', and 'ANNUAL'. Below this is a breadcrumb trail: 'Details > Filing > Documents > Submission'. The 'Documents' section is titled 'Supporting Documents' and contains the following text: 'As part of your tax return you are allowed to upload any document that supports your tax return. The following types of files (and file extensions) are allowed:'. A bulleted list follows: 'PDF (.pdf)', 'Text Files (.txt, .xml)', 'Images (.gif, .jpg, .jpeg, .png, .bmp)', and 'Excel (.xlsx, .xls)'. Below the list, it states: 'You will not be permitted to upload files greater than: 60.0 MB.'. At the bottom of the section, there is an 'Upload attachments:' label and an 'Add files...' button. At the very bottom of the interface, there are four buttons: 'Previous', 'Cancel', 'Save Draft', and 'Next'.

10. Click **Next**

11. Check **Declaration** Box and click **Submit**

The screenshot displays the TAMIS submission interface. At the top left is the Barbados Revenue Authority logo. In the center, there is a red banner with the text "Support version 1.1.241.0" and "Iho version 0.0.178.0". On the top right, it says "TUT MANAGEMENT INC" and "1000300422000". Below the header is a navigation bar with "Details", "Filing", "Documents", and "Submission" (which is highlighted). A progress bar is shown below the navigation bar.

Submission

Return Summary

Please find below a summary of your tax return including the appropriate calculations to confirm your tax payment or refund.

10	Name of MNE Group	JDD GROUP
20	Number of Barbados Entities in MNE Group	11.00
30	Total Top Up Tax Payable	10,000,000.00

Supporting Documents

- No supporting documents were uploaded.

Declaration

Please read and agree to the below declaration before you submit this return.

The information supplied in this return is to the best of my knowledge true and correct.


At the bottom, there are four buttons: "Previous", "Cancel", "Save Draft", and "Submit".

12. The Confirmation page indicates that you have submitted the return.

The screenshot displays the TAMIS system interface. At the top left is the Barbados Revenue Authority logo. In the center, a red banner indicates 'Support version 1.1.241.0' and 'Iho version 0.0.178.0'. On the top right, it shows 'JDD GROUP' and 'TUT MANAGEMENT INC 1000300422000'. A navigation bar contains 'Welcome', 'Returns', 'Account', 'Tracker', 'Update Details', and 'Admin'. The main content area is titled 'Confirmation' and includes a thank-you message. Below this, there are sections for 'RETURN DETAILS' and 'RETURN SUMMARY'. The 'RETURN SUMMARY' section shows a total payment due of 10,000,000.00 with a 'Pay Now' button. At the bottom right, there are 'Home' and 'View Return Details' buttons.

RETURN DETAILS	
Top Up Tax First Year return amount for Annual 2024:	10,000,000.00

RETURN SUMMARY	
Your return shows that you owe tax for this period.	
Total payment due on 30 Jun 2026 :	10,000,000.00

13. Click  or hover your mouse over the **Account** tab and select **Make Payment**.

Top-Up Tax

Payment



Payment Options

Payments may be made using the following methods:

- Online through TAMIS
- Wire Transfer
- Cheque
- In-person

Steps to Pay the Top-Up Tax

Paying Online on the TAMIS Website

See below an example of an online payment using a credit card.

1. The **Make Payment** page shows your total outstanding tax payments.

The screenshot displays the 'Make Payment' page on the TAMIS website. At the top, there is a navigation bar with links for 'Welcome', 'Returns', 'Account', 'Tracker', 'Update Details', and 'Admin'. Below the navigation bar, the page title 'Make Payment' is followed by a sub-header 'Your outstanding balances are listed below. Select the account you wish to make a payment to.' The main content area is titled 'Select an account to make a Payment' and features a table of 'Outstanding Payments'. The table shows a total balance of 25,013,574.02 DR. A single row in the table lists 'Outstanding Payments' with a value of 25,013,574.02 DR, marked as 'Overdue Payments'. To the right of this row are buttons for 'Make a Payment' and 'View Details'. A 'Cancel' button is located at the bottom left of the table area.

Outstanding Payments		Total Balance: 25,013,574.02 DR
All account balances updated Jun 24, 2026		
Outstanding Payments	25,013,574.02 DR	Make a Payment
⚠ Overdue Payments		View Details

[Cancel](#)

2. All outstanding payments will be selected automatically with a **blue tick**. To change this, click the **blue tick** to deselect a tax payment. You may also edit your payment amount in the **Amount** box.


<input checked="" type="checkbox"/>	Jun 30, 2026	TUT		2024	Annual	10,000,000.00	10,000,000.	
<input type="checkbox"/>	Mar 31, 2027	TUTS		2025	Annual	15,000,000.00	0.00	

[Add Additional Payment](#)

Account balances updated Jun 24, 2026

Select one of the following payment options

Pay with Visa or Mastercard Pay in Person

Make a direct online payment using your: 

Pay with Visa or Mastercard

Amount to pay: *

3. Input your card information and **Confirm Payment**.

Payment Details

Billing Name: *


Street Address: *

City: *

ZIP / Postal Code: *

Amount to Pay (BBD): *

Card Details: *



4. A Confirmation page will appear showing your payment details and receipt number. You will also receive a similar email.

Thank you for using TAMIS (Tax Administration Management Information System).

✔ Your Online Visa or Mastercard payment has been successfully processed. A full payment receipt is available to view in your TAMIS account under Accounts / Payments.

Payment Details

Payment Transaction Total: 10,000,000.00
Payment Method: Pay with Visa or Mastercard

Your receipt number is 695376.
Please keep this receipt number for future reference.

What happens next

Your TAMIS account will automatically be updated to reflect the payment(s) made. You can use the "View Payments" button to monitor the status of your payment.

For further clarity on payments, see guidance note OGC No. 8/ 2006 using the link

<https://bra.gov.bb/News/Guidance-Notes/Payment-of-Top-Up-Tax-GloBE-Minimu>

BARBADOS REVENUE AUTHORITY

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Making every contact count

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