

Jurisdiction's Name:	BARBADOS						
<b>Information on Tax Identification Numbers</b>							
<b>Section I – TIN Description</b>							
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>							
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>							
<p><b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Individuals</td> <td style="width: 25%;">[Yes/No]</td> <td style="width: 25%;">Entities</td> <td style="width: 25%;">[Yes/No]</td> </tr> </table> <p><b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b></p>				Individuals	[Yes/No]	Entities	[Yes/No]
Individuals	[Yes/No]	Entities	[Yes/No]				
<p><b>Response:</b>          Individuals are not automatically issued a TIN. Resident individuals are required to register with the Barbados Revenue Authority where Section 52 of the Income Tax Act, Cap. 73 of the Laws of Barbados applies i.e. where the taxpayer is required to file a tax return under certain prescribed circumstances.</p> <p><b>Section 52 of the Income Tax Act provides</b></p> <p><b><u>FOR COMPANIES</u></b></p> <p><i>"Every company and every other person who has carried on a business in an income year, whether or not an assessable income has been derived by that person in that income year, shall deliver to the Commissioner a return of his assessable income for that income year together with such additional information as is prescribed, all in the prescribed form on or before</i></p> <p style="padding-left: 40px;"><i>(a) in the case of a company whose fiscal period ends at any time during the period</i></p>							

- (i) *1st January to 30th September in any year (both dates inclusive) in respect of income year 1990 and every subsequent income year, the 15th March,*
- (ii) *1st October to 31st December in any year (both dates inclusive), in respect of income year 1990 and every subsequent income year, 15th June; and*

**FOR INDIVIDUALS**

- (b) *in the case of any other person, the 30th April*

*in the year following that income year or within such further period as the Commissioner may in writing allow on a written application made to the Commissioner before the date prescribed by this section in such following income year.*

(2) *Every person who is not required to file a return of his assessable income for an income year under subsection (1) and who was in that income year*

- (a) *an owner of land;*
- (b) *an owner of property, other than land, from which an assessable income was derived;*
- (c) *a trust or estate;*
- (d) *an individual whose spouse either had no income or had the income described in section 38B(6) for an income year, and*
  - (i) *who wholly supported that spouse; or*
  - (ii) *whose assessable income from employment exceeded the amount applicable to the period specified in section 38B(1)(a) whose spouse was habitually living with the individual; and*
- (e) *an individual, other than an individual described in paragraph (d), whose assessable income exceeds the amount applicable to the period specified in section 38B(1)(a)*
- (f) *an individual referred to in paragraph (b) of subsection (1) of section 38B whose assessable income exceeds \$40,000 with effect from income year 2007;"*

**Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

**Response:** Entities are not automatically issued a TIN. However, per **Section 52 (1) of the Income Tax Act**, every company is required to file a corporation tax return and thus must register with the Barbados Revenue Authority and receive a TIN prior to filing.

## **Section II - TIN Structure**

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

### **Response:**

Barbados' TIN is a unique 13 digital number. The number is randomly generated by the system. Each TIN starts with the number "1". There are no letters, symbols or other characters in the TIN. There are no slashes (/) or dashes (-).

## **Section III - Where to find TINs**

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

### **Response:**

To verify a TIN the third party must request that the taxpayer provide one of the following documents received from the Barbados Revenue Authority -

1. Tax return;
2. Tax Clearance Certificate; or
3. Letter Confirmation Registration.

## **Section IV - TIN information on the domestic website**

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

### **Response:**

There is no domestic website where further information on TINs can be found. For further information, jurisdictions should reach out directly to the Barbados Revenue Authority via its International Relations Unit.

## **Section V - Contact point for further information**

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

**International Relations Unit  
Barbados Revenue Authority  
4<sup>th</sup> Floor, Weymouth Corporate Centre  
Roebuck Street  
St. Michael  
Email: [comauth@bra.gov.bb](mailto:comauth@bra.gov.bb)**

**Contact: Mr. Graeme Stoute  
Team Leader - International Relations Unit  
Email: [graeme.stoute@bra.gov.bb](mailto:graeme.stoute@bra.gov.bb)**

