



Barbados extends Top-Up Tax notification deadline

Tax Insights
PwC Barbados Tax and Legal Services

February 2026



In brief

What happened?

The Barbados Revenue Authority (BRA) released the digital Corporation Top-Up Tax Registration Form for use by taxpayers for registration and notification of top-up tax filing obligations. A notification filing extension to **6 March 2026** has been granted to taxpayers with notifications due on or before 28 February 2026.

The Revenue Commissioner further announced the deadline for submission of Qualified Domestic Minimum Top-Up Tax (QDMTT) return and GloBE Information Return (GIR) as **18 months after the end of the respective fiscal year**.

In detail

Background

Under Section 45 of the Corporation Top-Up Tax Act, 2024, all qualifying entities are required to notify the Barbados Revenue Authority (BRA) that they are in scope for the Top-Up Tax. This notification should ordinarily be submitted within 12 months after the end of the first fiscal year in which the entity qualifies.

A qualifying entity generally refers to an entity located in Barbados that is part of a Multinational Enterprise (MNE) Group meeting the criteria set under Pillar Two / GloBE rules including €750M consolidated revenue in at least two of the four preceding fiscal years.

Extended Deadline

The BRA has announced an administrative concession extending the notification deadline. A Top-Up Tax notification otherwise due on or before 28 February 2026, may now be submitted no later than 6 March 2026.

Notifications due on or before 28 February 2026 that are submitted within this extended period will be treated as having been filed on time for compliance purposes.

Filing Method

Notification is made through the completion and electronic submission of the Top-Up Tax Registration Form via the BRA's Global Relations Portal. -Up Tax Registration Form via the BRA's Global Relations Portal

Implications for qualifying entities

Taxpayers will be required to provide information on the qualifying entities subject to the notification filing. Taxpayers should therefore be prepared to provide data for the registration process that includes:

- full details of the MNE Group total consolidated revenue for the four years preceding the current year of assessment, and
- details relating to the Ultimate Parent Entity and all Intermediate Parent Entities of qualifying entities in Barbados for which the notification is being made.

The BRA has not yet released the QDMTT return or GIR form. Taxpayers should gather data needed for the top-up tax calculation and related compliance requirements.

Take-Away

- Determine whether your group has qualifying entities in Barbados subject to Top-Up Tax.
- Ensure the entity is registered on the BRA Portal by 6 March 2026 if you fall within the extension period.
- Maintain internal readiness for further QDMTT and Pillar Two compliance requirements as they evolve.

Let's talk

Should you have any questions or require any assistance, please contact any member of our Tax and Legal Services team.



Sophia Weekes
Partner, Tax
T: +1 246 626 6758
E: sophia.weekes@pwc.com



Amanda Layne
Director, Tax
T: +1 246 626 6879
E: amanda.layne@pwc.com



Javier Lemoine
Director, Tax
T: +1 246 626 6661
E: javier.lemoine@pwc.com



Keron Cox
Senior Manager
T: +1 246 626 6820
E: keron.cox@pwc.com



Feona Horsford
Senior Manager
T: +1 246 626 6628
E: feona.horsford@pwc.com



Laurel Odle
Senior Manager
T: +1 246 626 6731
E: laurel.odle@pwc.com



Lewis Haynes
Manager
T: +1 246 626 6706
E: lewis.r.haynes@pwc.com