

Digital Tax Administration Programme

Barbados — Strengthening Revenue Digitalisation

A Digital World Networks Programme · Technology: TaxOnline Investments Ltd · Legal: COTAC Barbados

ACTIVE DEVELOPMENT — REGIONAL LEADER

BARBADOS — MOST LIKELY FIRST MOVER IN THE ENGLISH-SPEAKING CARIBBEAN

According to Dawgen Global's definitive March 2026 Caribbean DST analysis, **Barbados is the Caribbean jurisdiction most actively engaged with digital economy tax policy** at both the domestic and international levels. It has signalled clear intent to implement a framework consistent with the OECD Two-Pillar Solution — and **legislative action within the 2026–2027 fiscal cycle is plausible**. Caribbean PM Mia Mottley has estimated that digital platforms earn **US\$11.6 billion annually** across the Caribbean while paying no taxes and contributing nothing to regional economies. For the Barbados Revenue Authority, the question is not whether to act — it is whether the right technology infrastructure will be in place when legislation arrives.

FIVE REASONS BARBADOS ACTS FIRST

IDB Technical Cooperation — Active

- 1 The IDB is funding a Technical Cooperation project to support the BRA in: identifying digital tax challenges, establishing national and international best practices, analysing institutional capacity, and building staff capacity. A direct entry point for TaxOnline as a technology partner.

BRA VAT Enforcement Already Active

- 2 Barbados VAT legislation specifically names external digital service providers — the most advanced enforcement posture in the English-speaking Caribbean. The legal framework is in place; the digital infrastructure must now follow.

OECD Two-Pillar — Closest to Full Compliance

- 3 Barbados is the regional jurisdiction closest to full OECD framework compliance. Its corporate tax reform programme directly builds the legislative infrastructure that supports a standalone DST — positioning Barbados as the natural CARICOM benchmark.

Barbados Diaspora — Already Inside the Global DST Ecosystem

- 4 Barbados has a commercially active diaspora in the UK and North America. Digital advertising targeting that diaspora already pays the UK's 2% DST location fee. When Barbados enacts its own measures, the market is already integrated from the advertiser side.

CARTAC Preparation Pipeline — 12–24 Month Signal

- 5 CARTAC's digital economy tax assessment programme has been active in Barbados. CARTAC engagement is a reliable leading indicator: formal policy development historically follows within 12–24 months. The preparation window is now.

CARICOM/OECD/World Bank Regional E-Invoicing Workshop — 193 Participants · 20 Countries · 2026

CARICOM · COTA · OECD · IMF/CARTAC · World Bank · Inter-American Center of Tax Administrations

Jamaica GCT on digital services active. Barbados VAT on digital services enforced. Regional legislative momentum is structural — not temporary.

351 Industry Networks · 642 Cities Worldwide · 11,199+ Digital Solutions · 188 Countries

WHAT TAXONLINE DELIVERS — PROVEN TRACK RECORD

103%

VAT Income Increase
(Russia, 4 years)

+42%

VAT Revenue Growth
(Azerbaijan, 5 years)

US\$100B+

Taxes Collected
Across 16 Countries

Zero

Government Capital
Investment (PPP)

PRIORITY SOLUTIONS FOR THE BARBADOS REVENUE AUTHORITY

DETAX — VAT for the Digital Economy

Purpose-built system to capture VAT from non-resident digital service providers. Directly addresses the gap Barbados VAT law already covers. Aligns with OECD Two-Pillar Solution compliance requirements.

POSTAX — B2B & B2C E-Invoicing

Real-time invoice reporting aligned with CARICOM/OECD DCTR frameworks. Eliminates invoice fraud, brings cash transactions into the tax net. Proven: 103% VAT income increase in Russia.

Fiscal Data Operator

Centralised cryptographic receipt storage. BRA gains real-time visibility of all retail transactions. Proven in Russia (1B+ receipts/day) and Tajikistan.

VAT Return Operator

Consumer VAT refunds and loyalty bonuses for registering receipts. Drives organic public compliance — citizens actively report unregistered transactions. Tourism-sector optimised for Barbados hotels, restaurants, retail.

Mobile Transaction Tracking

Real-time monitoring of all mobile money flows. Automated tax compliance for mobile operators. Fully operational within 13–18 weeks of deployment.

Government Business Intelligence

Real-time BRA dashboards: collection trends, risk scoring, fraud detection. Big Data analytics aligned to IDB-mandated BRA modernisation goals. Policy impact forecasting for finance ministry reporting.

PROGRAMME PARTNERSHIP STRUCTURE

Digital World Networks

Programme operator and Caribbean commercial lead. Government engagement, partner mobilisation and full programme delivery.

TaxOnline Investments Ltd

London-registered technology provider (Co. No. 13126630). Zero-investment PPP model. 16 countries, US\$100B+ taxes collected.

CGF Law, Barbados

Gillian M.H. Clarke SC (34 yrs, Chambers Global Top Ranked) & Sabrina Maynard. BRA and government relations lead.

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