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Caribbean Digital Tax Administration Programme

Next-Generation Revenue Solutions for Caribbean Tax Authorities

22 Caribbean Territories	**US$100B+** Taxes Collected Globally	**29%** Average VAT Gap	**4** Proprietary Tax Platforms

The Caribbean digital economy is entering a period of rapid tax formalisation. Barbados — the regional leader — is moving toward DST legislation within the 2026–2027 fiscal cycle. Jamaica has already enacted GCT on digital services. CARICOM, the OECD, the IMF/CARTAC, and the World Bank held a regional e-invoicing workshop in 2026 with 193 participants from 20 countries. Through DWN's Caribbean network, this programme brings TaxOnline's proven digital tax platforms directly to Caribbean revenue authorities. The PPP model means **zero capital investment** from government.

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THE CARIBBEAN DIGITAL TAX MOMENT — NOT IF, BUT WHEN

In March 2026, Dawgen Global's definitive Caribbean tax analysis confirmed what digital economy observers have tracked for several years: every significant Caribbean jurisdiction is moving toward some form of digital services taxation. The question is no longer whether — it is **when**, and whether revenue authorities will have the systems in place to collect efficiently when legislation arrives.

CARIBBEAN JURISDICTION STATUS — DIGITAL TAX READINESS

BARBADOS — Active Development — Regional Leader

Most likely first mover in English-speaking Caribbean. The BRA already enforces VAT on non-resident digital service providers. Legislative action within the 2026–2027 fiscal cycle is plausible. Active IDB Technical Cooperation project to modernise the BRA. Barbados is the Caribbean's benchmark jurisdiction for digital tax implementation.

JAMAICA — Partial Framework — Active Development

Most developed digital economy tax framework in the English-speaking Caribbean. GCT extended to cover digital services from non-resident providers. Announced GCT on additional digital services in 2026 budget, expected to raise J$4.2B annually by 2027/28. JRA capacity being strengthened for digital economy tax administration.

TRINIDAD & TOBAGO — Partial Framework — Monitoring

VAT theoretically applicable to some digital services but enforcement against non-resident platforms limited. Hosts the Caribbean's largest and most digitally active businesses — highest DST exposure when legislation arrives. Energy sector revenues have historically reduced urgency, but the fiscal calculus is shifting.

OECS MEMBER STATES — Early Stage — Coordination Pathway

St. Lucia, Antigua & Barbuda, St. Kitts & Nevis, Dominica, Grenada, St. Vincent, Montserrat. Likely coordinated approach through OECS Commission and ECCB. Individual VAT frameworks exist; formal legislation awaits regional harmonisation.

GUYANA — Early Development — Rapidly Evolving

Fiscal landscape transformed by oil revenues. GRA undergoing significant institutional strengthening with IMF support. Digital economy tax on the reform agenda. Long-term probability of DST legislation is high.

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REGIONAL DIGITAL TAX MOMENTUM — KEY DRIVERS

CARICOM/OECD/World Bank Regional E-Invoicing Workshop (2026): 193 participants from 20 countries. Co-organised by CARICOM, COTA, OECD, IMF/CARTAC, and the World Bank Group. Examined Digital Continuous Transactional Reporting (DCTR) frameworks. Live implementation experience from Belize and Mauritius. Strong regional commitment to collaboration and advancement of digital tax administration formally established.

IDB Technical Cooperation — Barbados (Active): The Inter-American Development Bank is funding a Technical Cooperation project to support the Barbados Revenue Authority in: (i) identifying challenges in digital tax administration; (ii) analysing institutional capacity and governance; (iii) disseminating knowledge and building capacity. This programme creates a direct entry point for proven technology partners.

Jamaica GCT on Digital Services — Active Framework: Jamaica's finance minister announced GCT on 'digital services and intangibles supplied from abroad and consumed in Jamaica.' Expected to raise J$300M initially, rising to J$4.2B in 2027/28. Arrangement comes into force in Q4 of the 2026/27 fiscal year. Jamaica is the Caribbean's most advanced benchmark for DST implementation.

CARTAC Technical Assistance — Preparation Pipeline: The IMF's Caribbean Technical Assistance Centre is actively supporting Caribbean revenue authorities in assessing digital economy tax readiness — conducting diagnostics, training staff, and developing policy frameworks. CARTAC engagement is a reliable leading indicator of approaching legislation: within 12–24 months of CARTAC involvement, formal policy development follows.

OECD Two-Pillar Solution — Mandatory Compliance Pathway: The majority of Caribbean jurisdictions are members of the OECD/G20 Inclusive Framework on BEPS. This membership creates formal commitment to implementing internationally-agreed minimum tax standards. Barbados is the regional jurisdiction closest to full Pillar Two compliance — building the legislative infrastructure that directly supports a standalone DST.

Fiscal Pressure — Digital Economy as Political Solution: For finance ministers across the region, digital services taxation offers a politically palatable route to broadening the tax base: it targets foreign technology corporations rather than local businesses or citizens. Barbados PM Mia Mottley estimated US$11.6B in annual digital economy revenues across the Caribbean — with zero tax contribution. The fiscal pressure to act is structural and growing.

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ABOUT TAXONLINE INVESTMENTS LTD

TaxOnline Investments Ltd is a London-registered provider of next-generation IT solutions that help governments around the world improve their tax collection, reduce the shadow economy, ensure customer protection, and improve the functions of Ministries of Finance and Tax and Revenue departments. Headquartered at 85 Great Portland Street, London (Company No. 13126630), TaxOnline's team of specialists brings deep experience in taxation system implementation and advisory across European, CIS, and African countries — with an expanding Caribbean mandate through Digital World Networks.

Headquarters	85 Great Portland Street, London, United Kingdom
Company No.	13126630 — Companies House, England & Wales
Specialisation	Next-generation IT solutions for tax and revenue authorities
Experience	Implementation and advisory across European, CIS, and African countries
Portfolio	4 proprietary platforms: TNT, POSTAX, DETAX, SMETAX + Core Tax System
Approach	Strategic advisory from digitalisation strategy through to full implementation
Focus	Expanding the formal tax base without increasing statutory tax rates
Website	www.taxonline.expert

GLOBAL TRACK RECORD

16	**150+**	**US$100B+**	**50**
Countries Implemented	Projects Since 2011	Taxes Collected Across All Markets	Solutions in Product Portfolio

WHAT TAXONLINE DELIVERS FOR THE CARIBBEAN

- Proven e-invoicing and fiscal data infrastructure — directly aligned with CARICOM/OECD DCTR frameworks
- DETAX: purpose-built VAT for the digital economy — captures revenue from non-resident digital platforms
- PPP model: **zero capital investment** from government — all costs recovered from system revenues
- 16-month end-to-end implementation — from strategy through deployment and ongoing support
- Scalable across CARICOM: one implementation in Barbados creates a replicable model for the region
- London-registered, institutionally credible — appropriate for engagement with revenue authorities and development banks

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CORE TAX ADMINISTRATION SOLUTIONS

TaxOnline's proprietary platform portfolio covers the full spectrum of tax administration digitalisation. Each solution is purpose-built for deployment by governments and revenue authorities. For the Caribbean market, **DETAX** and **POSTAX** represent the immediate priority — directly addressing the DST and e-invoicing requirements now forming in regional policy.

DETAX — VAT for the Digital Economy

Priority Platform for the Caribbean

A purpose-built system for the control and collection of VAT from digital service economy providers — capturing tax revenue from streaming services, software subscriptions, digital advertising, and platform intermediation. Directly addresses the gap that Barbados, Jamaica, and CARICOM are now legislating to close. Enables seamless compliance for non-resident digital platforms and provides revenue authorities with real-time visibility of digital economy transaction flows.

- Non-resident digital platform registration & remittance
- Real-time VAT liability calculation & reporting
- Aligned with OECD Two-Pillar Solution compliance requirements
- Fully operational within the 2026–2027 Caribbean legislative window

POSTAX — Online Invoicing & E-Invoicing

Aligned with CARICOM/OECD DCTR Framework

Real-time invoice reporting and monitoring system covering cash-based invoices, non-cash invoices, and eInvoice systems — fully compliant with international eInvoicing standards. Eliminates paperless invoice fraud and brings informal cash transactions into the tax net, providing tax authorities with real-time visibility of transaction flows across the economy.

- B2B and B2C e-invoicing with real-time fiscal transmission
- Digital Continuous Transactional Reporting (DCTR) compliant
- Eliminates invoice fraud and informal cash transactions
- Proven: 103% VAT income increase in Russia over 4 years

TNT — Track & Trace for Excise Goods

Combats Illicit Trade in Caribbean Markets

A comprehensive marking and tracking system for excise goods — tobacco, alcohol, pharmaceuticals — and general retail goods, enabling tax authorities to monitor the full supply chain, reduce illicit trade, and capture excise revenue that currently evades collection. Caribbean small island economies are particularly vulnerable to illicit trade given their open port infrastructure.

- 35+ product category coverage including tobacco, alcohol, pharmaceuticals
- DataMatrix code marking — tamper-proof and uncounterfeitable
- Real-time supply chain monitoring from import through retail
- US$8.6B in additional government revenue (Russia, 4 years)

SMETAX — Self-Employment Tax Solution

Formalising the Caribbean Informal Economy

Mobile-first platform for self-employed and informal sector workers to manage tax obligations. The ILO estimates 2 billion people globally work in the informal sector. Across the Caribbean, the informal economy represents a significant portion of economic activity that is currently entirely outside the tax base. SMETAX creates simple, low-friction pathways for informal workers to register and file.

- Mobile app-based tax registration and filing for sole traders
- Automated tax calculation with user-friendly digital dashboard
- Brings informal sector participants into the formal tax base
- Deployed for 10M+ solopreneurs globally

Advisory & Digitalisation Strategy

TaxOnline advises Ministries of Finance and Revenue Authorities on creating tax digitalisation strategies, identifying additional revenue streams, and defining requirements for full implementation supervision.

BARBADOS — PRIORITY MARKET & IMMEDIATE OPPORTUNITY

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 has made concrete legislative preparations. **Legislative action within the 2026–2027 fiscal cycle is plausible.**

IDB Technical Cooperation — Active: The IDB is funding a Technical Cooperation project to support the BRA in: identifying digital tax administration challenges, laying groundwork for modernisation through national and international best practices, analysing institutional capacity, and building staff capacity. This creates a direct entry point for TaxOnline as a technology partner.

BRA VAT Enforcement — Already Active: The Barbados Revenue Authority already enforces VAT obligations on non-resident digital service providers — the most advanced enforcement posture in the English-speaking Caribbean. Barbados VAT legislation specifically names external digital services. The legal framework is in place; the digital infrastructure must now follow.

Corporate Tax Reform — Full OECD Alignment: Barbados is the regional jurisdiction closest to full compliance with the OECD framework. This alignment work directly builds the legislative infrastructure that supports a standalone DST. Barbados's corporate tax reform programme positions it as the natural test case for CARICOM-wide digital tax implementation.

Barbados Diaspora — Digital Advertising Exposure: Barbados has a commercially active diaspora in the UK and North America. Digital advertising targeting the Barbadian diaspora is already subject to the UK's 2% DST location fee. When Barbados enacts its own digital economy measures, the domestic market is already integrated into the global DST ecosystem from the advertiser side.

CARTAC Preparation Pipeline: CARTAC's digital economy tax assessment programme has been active in Barbados. CARTAC engagement is a reliable leading indicator of approaching legislation — historically preceding formal policy development by 12–24 months. The preparation window is now.

CGF Law — Barbados Legal & Government Relations Partner

With CGF Law as our Barbados legal and government relations partner, the programme has direct access to the BRA and relevant government stakeholders. Gillian M.H. Clarke SC (34 years corporate law, Chambers Global Top Ranked 23 years, LexMundi Director) and Sabrina Maynard provide the institutional credibility and regulatory relationships that a government-facing technology programme requires.

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PROGRAMME LEADERSHIP & DELIVERY TEAM

Gillian M.H. Clarke SC

Senior Partner — CGF Law, Barbados | Legal & Government Relations

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Gillian M.H. Clarke SC brings 34 years of corporate law practice to the programme as CGF Law's senior partner and our Barbados legal partner for government relations. A Chambers Global Top Ranked attorney for 23 consecutive years, Gillian holds a Legal Education Certificate from Norman Manley Law School, Jamaica (1988), and serves as a Director of LexMundi — the world's leading network of independent law firms. She is also a CEDR Accredited Mediator, underscoring her experience in complex multi-party commercial negotiations. Her institutional standing with the Barbados Revenue Authority and government ministries is central to the programme's engagement strategy.

Sabrina Maynard

Partner — CGF Law, Barbados | Legal & Government Relations

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Sabrina Maynard is a Partner at CGF Law, Barbados, and serves alongside Gillian Clarke as the programme's Barbados legal team. With expertise in corporate law and regulatory matters in Barbados, Sabrina provides practical legal support for programme engagement with the BRA and relevant government stakeholders. Her role includes supporting contract structuring for the TaxOnline partnership, regulatory compliance, and direct liaison with Barbados government institutions as the programme advances through its engagement phases.

David Harris

Managing Director — Digital World Networks

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David Harris is the Managing Director of Digital World Networks, a global digital infrastructure platform operating across 351 industry verticals and 642 cities worldwide. From Coral Gables, Florida, David oversees the DWN Caribbean and Africa programme portfolios — including the digital tax administration programme in partnership with TaxOnline. DWN's 15-programme portfolio spans government digital transformation, clean energy, water infrastructure, cybersecurity, transportation, and agricultural digitalisation — with active engagement across 13 technology partners across the Caribbean and Africa.

PROGRAMME TERRITORIES — 22 CARIBBEAN NATIONS & TERRITORIES

The Caribbean Digital Tax Administration Programme operates across all 22 CARICOM member states and associated Caribbean territories. DWN and CGF Law maintain active institutional relationships with revenue authorities, ministries of finance, and government digital transformation offices across the region.

- Antigua & Barbuda
- Bahamas
- Barbados
- Belize
- Dominica
- Grenada
- Guyana
- Haiti
- Jamaica
- Montserrat
- St. Kitts & Nevis
- Saint Lucia
- St. Vincent & the Grenadines
- Suriname
- Trinidad & Tobago

CARICOM Full Members (15)

- Anguilla
- Bermuda
- British Virgin Islands
- Cayman Islands
- Turks & Caicos
- Dominican Republic
- Puerto Rico

CARICOM Associate Members & Extended Caribbean (7)

THE CARICOM MULTIPLIER EFFECT

A successful TaxOnline implementation in Barbados creates an immediately replicable model for the entire CARICOM region. The BRA's experience — including IDB co-funding, legislative alignment with the OECD Two-Pillar framework, and proven VAT enforcement against non-resident providers — provides a blueprint that regional revenue authorities can adapt to their own contexts. The OECS member states, in particular, are likely to follow a coordinated adoption path once the Barbados implementation is established. DWN's regional infrastructure across 642 cities and 188 countries provides the commercial network to support that expansion.

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PUBLIC-PRIVATE PARTNERSHIP MODEL — ZERO GOVERNMENT INVESTMENT

TaxOnline proposes a Public-Private Partnership (PPP) model for the end-to-end management of the tax digitalization programme. Under this model, all costs — technology, infrastructure, deployment, training, and ongoing support — are covered by the service provider. These costs are recovered from the income generated by operating the system itself. **The government invests zero capital.** It simply gains the revenue uplift.

1. Research & Analysis — 2 months

Deep dive into the Caribbean jurisdiction's current tax administration infrastructure, VAT gap analysis, informal economy assessment, and identification of priority digital solutions.

2. Prioritisation — 2 weeks

Joint workshop with the revenue authority to rank solution priorities and define the phased implementation roadmap based on fiscal impact.

3. Concept & Strategy — 4 weeks

Develop the technical concept and digitalisation strategy. Define functional and technical requirements. Identify integration points with existing systems.

4. Roadmap & Development — 11 months

Full development, testing, and delivery of the agreed solutions. Integration with existing tax authority infrastructure. Comprehensive staff training programme.

5. Implementation — 3 months

Live deployment across the revenue authority. Parallel running with existing systems during transition. Real-time performance monitoring and adjustment.

6. Ongoing Support — Continuous

TaxOnline provides full ongoing technical support, system updates, and advisory services. Performance reviews and expansion to additional solution modules as required.

Total Implementation Timeline: 16 Months · Zero Government Capital Investment

All infrastructure, development, and deployment costs covered by TaxOnline under the PPP model

PROVEN COUNTRY OUTCOMES

Russia
+103% VAT Income

Retail VAT income doubled in 4 years after B2C e-invoicing implementation. 7.7 billion receipts issued monthly. 3.7 million electronic cash registers.

Azerbaijan
+42% VAT Revenue

VAT revenue increased by US$1.2 billion over 5 years. Prior to implementation, VAT evasion accounted for 90% of tax violations.

Uzbekistan
+US$26.3M Year 1

Additional excise tax revenue in year 1 from Track & Trace. +21% excise tax growth in year 2. +29% increase in legally operating businesses.

Tajikistan
Nationwide in 10 months

Fiscal Data Operator deployed nationwide in 10 months. Integrated with National Traceability System. Full modernisation completed in 2024.

BARBADOS LEGAL CONTACT

CGF Law — Barbados

Barbados Legal Partner · Corporate & Commercial Law · Government Relations
Bridgetown, Barbados

SENIOR PARTNER

Gillian M.H. Clarke SC

Norman Manley Law School (1988) · 34 years corporate law
Chambers Global Top Ranked — 23 consecutive years
LexMundi Director · CEDR Accredited Mediator

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PARTNER

Sabrina Maynard

Corporate & Commercial Law
BRA and Government Relations Lead
Barbados Revenue Authority Liaison

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RECOMMENDED NEXT STEPS

- **Step 1 — Introductory Briefing**: Schedule a 45-minute briefing call with TaxOnline's VP Sales (Hrvoje Somun) to review the programme structure, the PPP model, and initial questions from CGF Law and the Barbados Revenue Authority.
- **Step 2 — Digital Tax Readiness Assessment**: TaxOnline conducts a complimentary assessment of the BRA's current digital tax infrastructure, VAT gap analysis, and priority solution mapping. Delivered within 4 weeks of engagement.
- **Step 3 — Government Engagement**: CGF Law facilitates formal introduction to the Barbados Revenue Authority and relevant Ministry of Finance stakeholders. TaxOnline presents the PPP model and Caribbean implementation roadmap.
- **Step 4 — IDB Technical Cooperation Alignment**: Explore alignment of the TaxOnline programme with the existing IDB Technical Cooperation project supporting the BRA. Development bank co-funding under the PPP structure may be available.
- **Step 5 — CARICOM Regional Strategy**: Following Barbados engagement, develop the regional CARICOM expansion roadmap — positioning the Barbados implementation as the benchmark model for OECS and wider Caribbean adoption.

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Technology: TaxOnline Investments Ltd · www.taxonline.expert · Partnered by CGF Law, Barbados

CARIBBEAN DIGITAL TAX READINESS QUESTIONNAIRE

Powered by TaxOnline Investments Ltd · Presented by Digital World Networks

All responses are treated in strict confidence. Return completed questionnaire to contact details below.

A. Institution & Contact Details

1. Institution name and type (e.g. Revenue Authority, Ministry of Finance, Treasury)
2. Country / Territory
3. Name and title of primary contact
4. Email address and telephone number

B. Current Tax Administration Infrastructure

5. Does your institution currently use a digital taxpayer database or tax management system? Yes / No / Partial
6. Do taxpayers have access to an online portal for filing and payments? Yes / No / In development
7. What percentage of tax filings are currently submitted electronically? (Estimate %)
8. Does your institution currently use an eInvoicing or electronic receipt system? Yes / No / Planned
9. Is there a track and trace system in place for excise goods (tobacco, alcohol)? Yes / No

C. Digital Economy Tax — DST & VAT Readiness

10. Has your institution enacted, or is it developing, specific provisions for taxing non-resident digital service providers? Yes / No / In development
11. Is your jurisdiction a member of the OECD/G20 Inclusive Framework on BEPS? Yes / No
12. Has CARTAC conducted a digital economy tax assessment in your jurisdiction? Yes / No / Underway
13. What is your estimate of the annual revenue lost to unregistered non-resident digital platforms? (USD estimate or % of VAT revenue)
14. Which digital economy tax solution would be your highest priority? DETAX (Digital Economy VAT) / POSTAX (E-Invoicing) / Advisory only

D. Shadow Economy & Compliance

15. What is your institution's estimate of the VAT gap (uncollected VAT as % of potential)? (Estimate %)
16. Are illicit trade and counterfeit goods a significant revenue leakage issue? Yes / No / Unknown
17. What percentage of your country's workforce is estimated to be in the informal economy? (Estimate %)
18. Are there active programmes to bring informal traders and self-employed persons into the tax base? Yes / No / Planned

E. Procurement & Engagement

19. Is your institution currently engaged in a procurement process for tax technology? Yes / No / Anticipated within 12 months
20. Are you engaged with CARTAC, IDB, World Bank, or other development partners on tax modernisation? Yes / No — if yes, please specify
21. Would your institution be open to a complimentary digital tax readiness assessment from the TaxOnline team? Yes / No / Further information required