



BARBADOS
REVENUE AUTHORITY

SERVICE CHARTER



Mission

To administer tax and promote voluntary taxpayer compliance in a cost-effective manner by providing quality service to taxpayers through an empowered and engaged staff.

Vision

To be a model tax administration committed to serving our taxpayers and contributing to the economic well-being of our nation.

Purpose

Advancing the socio-economic development of Barbados through tax compliance.

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OUR SERVICE CHARTER

Our Customer Charter sets out the mutual expectation of the taxpayer and the staff of the Barbados Revenue Authority (“the Authority”). It gives a broad overview of the type of service we are aiming to provide.





OUR VALUES

In pursuit of our vision and mission we will at all times discharge the ideals of our core values:

Fairness

The Authority is committed to applying tax laws impartially and objectively; and to treat everyone in an equitable manner.

Accountability

The Authority endeavours to accomplish the work it sets out to do.

Integrity

The Authority exhibits the highest standards of integrity and honesty to gain the respect and confidence of all stakeholders.

Responsiveness

The Authority endeavours to provide timely, effective and quality service in its transactions with all stakeholders.

Professionalism

The Authority is committed to being respectful and dependable in the conduct of its affairs.

These values are supported by:

Courtesy Consistency Cooperation Communication

TAXPAYER RIGHTS

As a taxpayer, you have rights, which you should be aware of when dealing with the Authority.

You have the right to:

- *Be respected*
- *Be kept informed*
- *Receive quality service from staff*
- *Appeal a decision in an independent forum*
- *Privacy and confidentiality*
- *Proficient and professional staff*

What you can expect from us?

Fairness

- *To have the Authority administer the law fairly, reasonably and consistently and to collect the correct amount of tax or duty;*
- *To have your information treated with utmost confidentiality;*
- *To have the Authority treat all information it receives with security and ensure that it is not used or disclosed except as provided for by law;*
- *To have your affairs settled with impartiality, fairness and equality.*

Courtesy

- *To be treated courteously, respectfully and in a non-discriminatory manner;*
- *To have staff be attentive, polite and professional when we serve you.*

Competence

- *To be served by an empowered, engaged and knowledgeable staff;*
- *To have your tax affairs and concerns resolved in an efficient and mutually satisfactory manner;*
- *To be given the necessary information guidelines and rulings to clearly understand and meet your tax obligations;*
- *To ensure information is available to you through multiple service delivery channels within a reasonable time;*
- *To be kept up to date of all policy and legislative changes that may impact on your ability to be voluntarily compliant.*

TAXPAYER OBLIGATIONS

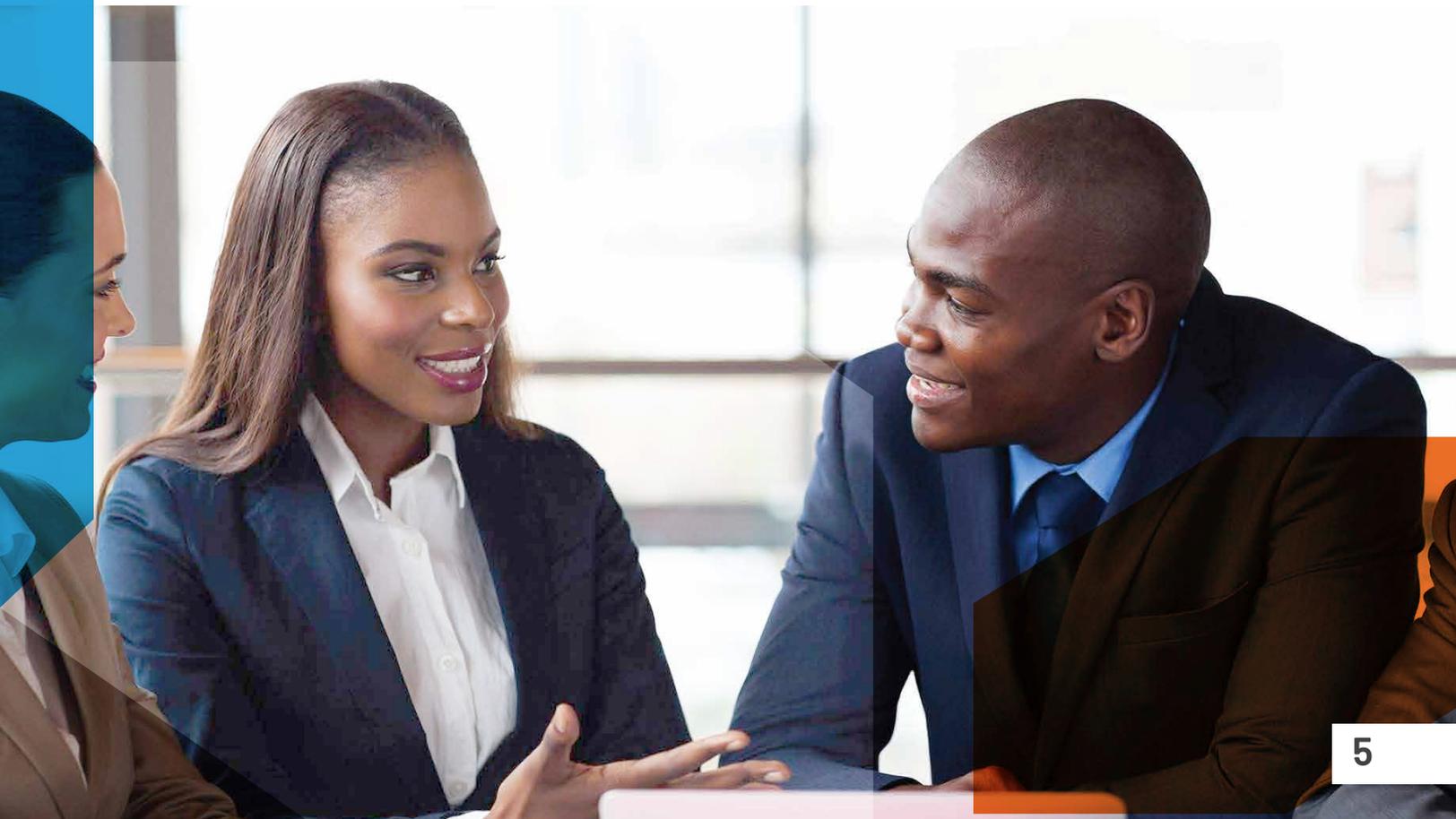
What we expect from you?

Courtesy and Cooperation

- *To treat representatives of the Authority with courtesy and respect;*
- *To give the Authority's staff all reasonable cooperation.*

Information Assistance

- *To provide full disclosure and correct information in all your contacts with the Authority;*
- *To advise us in a timely manner of developments, (such as change of address, commencement or cessation of business), that are relevant to your tax affairs;*
- *To be compliant with respect to your obligations to the Authority, by filing your taxes and paying on time, paying the correct amounts and claiming only those tax credits for which you are entitled;*
- *To maintain proper records and accounts to ensure that your Returns and Declarations are completed fully, accurately and in a timely manner.*



SERVICE STANDARDS 2023

We want to serve you better. We promise through mutual respect to listen, review and align with your needs and changes in the operating environment; and we commit to quality client service. We have set specific targets and we will measure how we are doing against those standards to tell us where we need to improve.

Queries/Correspondence

Calls to Contact Centre	Average wait time five (5) minutes
Response to email	Acknowledge within 24 hours of receipt
Response to written correspondence	Acknowledge within five (5) business days of receipt

Tax Clearances

General Tax Clearances	Complete within four (4) business days
Land Tax and mortgage matters	Complete within four (4) business days
Foreign Exchange Clearances	Complete within five (5) business days and - within four (4) business days after payment has been received.
Estate Clearances	Complete within 20 business days

** On receipt of all essential information from client*

Application Processing

First-time promoters registrations	Within three (3) business days
Renewal of Promoter Licences	Within three (3) business days
Place of Public Entertainment (first time applications)	Within three (3) business days
Process cheque payments to the Authority	Within 15 business days of receipt
Electronic receipt of payment	Mail or deliver within 20 business days of receipt of payment

** On receipt of all essential information from client*

Cheque Payment Processing

Process cheque payments	Within 15 business days of receipt
Mail or deliver your electronic receipt of payment	Within 20 business days

Land Tax & Property Valuation

Receipt of Land Tax payments (made by cheque)	Within 30 business days after receipt of payment
Acknowledge objections filed in accordance with the specific enactments	Within 15 business days
Review and respond to objections filed in accordance with the specified period	Within 30 business days
Process first-time homeowners' applications	Within 30 business days of receipt of request
Complete processing for property transfer cases	Within 15 business days
Process Land Tax rebates	Within five (5) business days
Issue advance Land Tax bills	Within five (5) business days of request
Issue duplicate Land Tax bills	Within 24 hours

* *Provided that all requisite information is received from the requester*

Reporting Compliance

Issue notice to prospective auditees of the commencement of an audit	At least seven (7) business days prior to the commencement of the audit
Provide notice of assessment/reassessment	Within seven (7) business days of final interview

Rulings and Interpretations

Finalise complex legal opinions	Within 90 business days
Process tax residency applications	Within seven (7) business days
Complete advanced tax rulings, relating to all specified enactments	Within 90 business days
Finalise simple legal opinions	Within 30 business days

* *Upon receipt of all essential information from the client*

Appeals

Land Tax Relief Board

Submit tax relief applications to the Land Tax Relief Board	At least five (5) working days before the scheduled date of meeting
Make recommendations of the Land Tax Relief Board to the Minister of Finance	Within five (5) business days before the scheduled date of meeting
Notify applicant on the status of applications	Within five (5) business days of receipt of the Minister's decision

Appeals to the Revenue Commissioner

Acknowledge receipt of a problem or objection	Within five (5) business days
Review and provide a first response to matters referred to the Revenue Commissioner	Within 30 business days
Provide a resolution or date of intended resolution (including having a meeting with the taxpayer)	Within 60 business days of receipt of the matter

BRA Tribunal

Review and respond to Tribunal matters	Within 60 calendar days of notice of the appeal
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**BARBADOS
REVENUE AUTHORITY**

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Follow us for updates @BarbadosRevenueAuthority



Making Every Contact Count

Publication of Headquarters Services
Barbados Revenue Authority