

2020-07-21

OBJECTS AND REASONS

This Bill would provide for non-nationals who work remotely from Barbados for a period of 12 months to be deemed non-resident for income tax purposes and provide for related matters.

Arrangement of Sections

1. Short title
2. Definitions
3. Grant of Barbados Welcome Stamp
4. Individual may work remotely
5. Barbados Welcome Stamp
6. Effect of grant of a Stamp
7. No employment to be taken in Barbados
8. Revocation of Welcome Stamp
9. Barbados Welcome Stamp Register

SCHEDULE

APPLICATION FOR 12 MONTH BARBADOS WELCOME STAMP

BARBADOS

A Bill entitled

An Act to provide for non-nationals who work remotely from Barbados for a period of 12 months to be deemed non-resident for income tax purposes and provide for related matters.

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Remote Employment Act, 2020*.

Definitions

2. For the purposes of this Act,

“non-national” means a person who is not a citizen of Barbados;

“Barbados Welcome Stamp” or “Stamp” means a visa granted by the Chief Immigration Officer with the approval of the Minister responsible for Immigration to a person to whom this Act applies.

Grant of Barbados Welcome Stamp

3. A non-national who is employed in a country other than Barbados may, upon making application to the Minister responsible for Immigration in the form set out in the *Schedule*, be granted a Barbados Welcome Stamp to work in Barbados for a period of 12 months, subject to the following conditions:

- (a) he possess a valid passport;
- (b) he can show proof
 - (i) of annual income of \$100 000 or more; and
 - (ii) that the income is generated outside Barbados; and
- (c) he is the holder of valid health insurance for the period for which the Stamp was granted.

Individual may work remotely

4. A non-national who has been granted a Barbados Welcome Stamp to work remotely from Barbados shall be deemed not to be resident in Barbados for the purposes of section 85(5) of the *Income Tax Act, Cap. 73*.

Barbados Welcome Stamp

- 5.(1) A Stamp shall be granted for a period of 12 months only.
- (2) The fee for the grant of a Stamp shall be
- (a) \$4 000 in the case of an individual; and
 - (b) where the individual is accompanied by his family, \$6 000.

Effect of grant of a Stamp

6. For the purposes of section 16 of the *Income Tax Act*, Cap. 73 income derived from Barbados shall not include income received by an individual who is in receipt of a Stamp.

No employment to be taken in Barbados

7. An individual to whom a Stamp has been granted shall not engage in employment in Barbados other than employment for which the Stamp was granted.

Revocation of Welcome Stamp

8. The Minister may revoke the Stamp of an individual who contravenes or fails to comply with the provisions of this Act.

Barbados Welcome Stamp Register

9. A register of all individuals issued with a Barbados Welcome Stamp shall be kept by the Chief Immigration Officer and shall contain such information as may be determined by the Minister responsible for Immigration.

SCHEDULE

(Section 3)



Remote Employment Act, 2020
(Act 2020-)

FORM

APPLICATION FOR 12 MONTH BARBADOS WELCOME STAMP

Applicants wishing to apply for the 12 Month Barbados Welcome Stamp are required to complete and submit the following documents electronically:

- Bio data page of passport (self/spouse/partner/children/dependant)
- Birth certificate (self/spouse/partner/children/dependant)
- Proof of relationship of dependants (birth certificate, marriage certificate, adoption documents)
- Entry visa (where applicable)

Upon approval the following non-refundable fees are applicable:

- Individual Fee - BDS \$4,000.00
- Family Fee - BDS \$6,000.00

Schedule - (Cont'd)

APPLICANT

Personal Information

Name (Mr.*/Mrs.*/Miss*): _____
First Name Middle Name Last Name

Sex: Male Female

Marital Status: Single Married Divorced Widowed

Date of Birth: _____ Country of Birth: _____
Month/Day/Year Country

Country of citizenship: _____
Name of Country

Former nationality (if applicable): _____
Nationality

Email address: _____
Email address

Name of Employer: _____
Employer's Name

Brief description of type of work/nature of business in which applicant will be engaged:

Schedule - (Cont'd)

Contact Information

Permanent Address: _____

Street Address: _____

City: _____ State/Province/Region: _____

Zip/Postal Code: _____ Country: _____

Email address: _____

Telephone No.: _____
(Area code)-(Telephone number)

Emergency Contact: _____
Full Name

Passport Details

Passport Number: _____

Date of Issue: _____ *Month/Day/Year* Date of Expiry: _____ *Month/Day/Year*

Place of Issue: _____
Country

Proposed date of entry into Barbados: _____
Month/Day/Year

Schedule - (Cont'd)

Spouse/Partner Information (if applicable)

Name of Spouse/Partner (Mr.*/Mrs.*/Miss*): _____
First Name Middle Name Last Name

Sex: Male Female

Date of Birth: _____ Country of Birth: _____
Month/Day/Year Country

Country of citizenship: _____
Name of Country

Former nationality (if applicable): _____
Nationality

Passport Number: _____

Dependants information (if applicable)

Is there any person(s) in the family group that would be defined as a dependant?

Yes No

(see definition in General Information – Definition of Terms)

Name	Date of Birth <i>(Month/Day/Year)</i>	Passport Number	Country of Citizenship

Schedule - (Cont'd)

Will dependants be attending school in Barbados? Yes No

If "Yes" choose

- Public school (link to student visa application)
- Private school (link to student visa application)
- Home school

Have you ever been convicted of a serious criminal offence? Yes No

Declaration

I hereby declare that I, my spouse, partner or dependants will not accept any employment from or offer any services to a citizen, permanent resident, immigrant, work permit holder or any person or entity carrying on business in Barbados.

I certify that I expect to earn an income of \$100 000 or more over the next 12 months and that I have the means to support myself, my spouse, partner and dependants accompanying me, during my stay in Barbados.

I hereby certify that the information given by me in this application is true and correct to the best of my knowledge. I understand and agree that any false information, misrepresentation, or omission of facts in this application and the application process, may be justification for refusal of the grant of a Barbados Welcome Stamp.

Signature: _____ Date of Submission: _____
Signature *Month/Day/Year*

Schedule - (Concl'd)

INSTRUCTIONS

DEFINITION OF TERMS

Applicant: Individual who will be engaging in remote work in Barbados.

Family: Applicant, spouse, partner and dependant(s).

Dependant: (a) a child or step-child under the age of 26 years;
(b) any other relative who is, by reason of age or any infirmity of body or mind, wholly dependent on that person for his/her subsistence.

Duration of Stay: Maximum 12 months from date of approval.

Read three times and passed the House of Assembly this
day of _____, 2020.

Speaker

Read three times and passed the Senate this _____ day of
_____, 2020.

President