

GENERAL SALES TAX ACT, 2005

NO. 49 OF 2005

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General Sales Tax



No. 49 of 2005

I assent,

(SIR COLVILLE N. YOUNG)
Governor-General

4th January, 2006

AN ACT to make new and comprehensive provisions for the imposition and collection of a broad-based tax on the consumption of goods and services in Belize and to provide for matters connected therewith or incidental thereto.

(Gazetted 7th January 2006.)

BE IT ENACTED, by and with the advice and consent of the House of Representatives and the Senate of Belize and by the authority of the same, as follows:-

PART I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be cited as the

GENERAL SALES TAX ACT, 2005.

(2) This Act shall come into force on a day to be appointed by the Minister by Order published in the Gazette and different dates may be appointed for different provisions of the Act or for different purposes of the same provision.

Interpretation.

2. (1) In this Act, unless the context requires otherwise, -

“acquisition,” in relation to the recipient of a supply of goods or services, means:

- (a) the receipt of the goods or services by the recipient;
- (b) the receipt of the goods or services by another person at the instigation of the recipient or under the agreement between the supplier and the recipient; or

(c) if another person is treated as making a supply to the person under this Act or the Regulations, a corresponding receipt of that supply;

“aircraft’s stores” means stores for the use of the passengers or crew of an aircraft, or for the service of an aircraft;

“body of persons” means any body politic, corporate or collegiate and any company, fraternity, fellowship, partnership, or society of persons whether corporate or unincorporate, and includes a joint venture and the trustees of a trust;

“appointed day” means the day on which Part II of this Act [relating to imposition of GST] comes into force under section 1(2);

“business” has the meaning given in section 3;

“capital asset” means an asset, whether tangible or intangible, acquired by a person for use in the person’s business but does not include:

(a) consumables or raw materials; or

(b) an asset acquired for the principal purpose of resale in the ordinary course of carrying on the person’s business, whether or not the asset is to be sold in the form or state in which it was acquired;

“certificate of registration” means a certificate of registration issued under section 27;

“Commissioner” means the Commissioner of GST appointed under Section 51 of this Act;

“company” means an incorporated or unincorporated association or body of persons created or recognised under a law in force in Belize or elsewhere, but does not include a partnership or trust;

CAP.49 “Comptroller” means the Comptroller of Customs appointed under the Customs Regulation Act;

“Consideration” has the meaning given in section 4;

CAP.48 “entered” has the meaning given to that expression by section 2 of the Customs & Excise Duties Act;

“exempt,” means-

Fifth Schedule. (a) in relation to an import, an import that is specified as exempt in the Fifth Schedule to this Act, or the Regulations; or

(b) in relation to a supply, -

Fourth Schedule. (i) a supply that is specified as exempt in the Fourth Schedule to this Act, or the Regulations; or

(ii) a supply of a right or option to receive an exempt supply;

“exempt use” means the use of goods or services by a taxable person for the purpose of making exempt supplies, including where used partly for other purposes of the person’s business, if those other purposes will constitute less than 10% of the total use of the goods or services;

“export,” in relation to a supply of goods, means the goods are delivered to, or made available at, an address outside Belize, and for this purpose evidence that goods have been exported includes evidence of—

- (a) the consignment or delivery of the goods to an address outside Belize; or
- (b) the delivery of the goods to the owner, charterer, or operator of a ship or aircraft engaged in international transport for the purpose of carrying the goods outside Belize;

“face value,” in relation to a voucher, means a monetary amount stated (whether visibly, electronically, or otherwise) on the voucher, which represents the value of supplies of goods or services for which the voucher is redeemable;

“face value voucher,” means a voucher which entitles the holder to receive a supply or supplies of goods or services up to the face value of the voucher;

“fair market value” has the meaning given in section 6;

“finance lease” means—

- (a) a hire purchase agreement; or
- (b) a lease, other than a lease of land, that is treated as a finance lease under international financial reporting standards;

“gambling event” means:

- (a) the conduct of a lottery or raffle, or similar undertaking; or
- (b) a race, game, sporting event, or any other event which has or is intended to have an outcome;

“gambling supply” means:

- (a) a supply of a ticket (however described) in a lottery, raffle or similar undertaking; or
- (b) the acceptance of a bet (however described) relating to the outcome of a gambling event;

“goods” means any tangible property, whether real or personal, but does not include money;

“government entity” means —

- (a) the Government of Belize or a Department, Division, or Agency of Government;
- (b) a Public Statutory Body, agency, or authority; or
- (c) a Government owned or operated body, agency, or authority;

“GST” or “general sales tax” means the tax imposed under this Act, and includes any amount to the extent that it is treated as GST for the purposes of this Act, including interest or a penalty payable under this Act, and the absence of a specific reference to the inclusion of such amounts in a particular provision should not be taken to imply that they are not included in the GST referred to in that section;

“GST return” means a return required by section 30;

CAP. 48 “importer,” in relation to an import of goods, means the person treated as the importer for the purposes of the Customs and Excise Duties Act;

“individual” means a natural person;

“input tax,” -

(a) in relation to an acquisition of goods or services by a person, means the GST imposed on the supply to that person of those goods or services, and

(b) in relation to an import of goods by a person, means the GST imposed on that import;

and includes any amount that is treated as input tax under this Act or the Regulations.

“input tax credit” means a credit for input tax allowed under section 32 or under any other provision of this Act or the Regulations;

“international transport” means the supply of the following types of services —

(a) the services, other than ancillary transport services, of transporting passengers or goods by road, water, or air —

(i) from a place outside Belize to another place outside Belize, including part of the transport that takes place in the territory of Belize;

(ii) from a place outside Belize to a place in Belize; or

(iii) from a place in Belize to a place outside Belize;

(b) the services, including ancillary transport services, of transporting goods from a place in Belize to another place in Belize to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) applies; or

(c) the services of insuring, arranging for the insurance of, or arranging for the transport of passengers or goods to which paragraphs (a), (b), or (c) apply;

“invoice” means a document notifying an obligation to make a payment;

“Minister” means the Minister for the time being responsible for Finance;

“money” means—

(a) any coin or paper currency (whether of Belize or of another country);

- (b) a negotiable instrument used or circulated, or intended for use or circulation, as currency (whether of Belize or of another country);
- (c) a bill of exchange, promissory note, bank draft, postal order, money order, or similar instrument;
- (d) whatever is supplied as payment by way of:
 - (i) credit card or debit card; or
 - (ii) crediting or debiting an account; or
 - (iii) the creation or transfer of a debt

and includes any amount expressed as an amount of money but does not include a collector's piece, investment article, or item of numismatic interest;

“non-resident” means a person who is not a resident within the meaning of the term “resident” as defined herein;

“officer” of an unincorporated body means —

- (a) in the case of a partnership, a partner of the partnership;
- (b) in the case of a trust, a trustee of the trust; and
- (c) in the case of any other unincorporated body —
 - (i) a person who holds office as chairman, president, treasurer, secretary of the body, or a similar office; or
 - (ii) if there is no such officer, a member of a committee that has management of the affairs of the body; or
 - (iii) if no person can be identified under paragraph (i) or (ii), a member of the body.

“officer of customs” includes excise officers and all members of the Police Force;

“output tax,” in relation to a person and to a tax period, means the GST payable by the person in respect of a taxable supply made or treated as having been made by the person during the tax period, and includes any amount that is treated as output tax in relation to that period under this Act or the Regulations;

CAP.259 “partnership” and “partner” have the same meanings as in the Partnerships Act;

“person” includes an individual, a legal person, a body of persons, a government entity, and any part of such person or group of such persons that is treated as a person for the purposes of this Act;

“phone card” means a card or similar item in whatever form it is issued, including electronically, which entitles the holder to receive telecommunications services up to its face value, and includes a pre-paid SIM card, a rechargeable card, or a similar item;

“progressive or periodic supply” means —

- (a) a supply of goods or services made progressively or periodically under an agreement or law that provides for progressive or periodic payments; or
- (b) a supply of goods by way of a lease or hire (including a finance lease);

“promoter of public entertainment” means a person who arranges the staging of entertainment to which the general public is invited but does not include entertainment organized by —

- (i) an approved educational institution;
- (ii) the board of management or a parent teacher association of an approved educational institution;
- (iii) a person that provides entertainment on a daily basis or a weekly basis; or

CAP. 315 (iv) a church incorporated by statute or registered under the Non-Governmental Organisations Act;

“real property” includes an estate, interest, easement, or right, whether equitable or legal, in, to, or out of land, and includes things attached to land or permanently fastened to anything attached to land;

“recipient”, in relation to a supply of goods or services, means the person to whom the goods or services are supplied;

“registered” means registered under Part IV, Division 3 of this Act;

“related person” has the meaning given in section 7;

“resident” means:

- CAP. 55** (a) a person who is resident in Belize for the year in question for the purposes of determining the person’s liability for income tax under the Income and Business Tax Act;
- (b) a person, including a body, company, partnership, board, or trust, which is formed or created under the laws of Belize or which is managed and controlled in Belize; or
- (c) any other person to the extent that the person carries on a business in Belize;

“residential premises” means a building occupied or capable of being occupied as a residence, but not including hotel or holiday accommodation;

“Schedule” means a Schedule to this Act;

“ship’s stores” means stores for the use of the passengers or crew of a ship, or for the service of a ship;

CAP. 196 “strata corporation” means a corporation established under section 5 of the Strata Titles Registration Act or any similar person including, without limitation, a trust, a company, or other person if the

units in the trust, shares in the company, or other membership interests in the person carry with them an entitlement for the holder to occupy any land or part thereof for any period;

“supplier”, in relation to a supply of goods or services, means the person by whom the goods or services are supplied;

“supply” means a supply of goods or a supply of services as defined in section 5;

“tax” has the same meaning as “GST”;

“taxable acquisition” means the acquisition of a taxable supply;

“taxable importation” means an importation of goods into Belize but does not include an exempt importation;

“taxable person” means:

- (a) a person who is registered; and
- (b) subject to the limitations set out in section 22(5), a person who is required to be registered;

“taxable supply” has the meaning given in section 15(1);

“Taxpayer Identification Number” or “TIN”, in relation to a registered person, means the unique identifying number shown on the certificate of registration issued to that person under section 27;

“tax invoice” means a tax invoice given under section 36;

“tax period” means a calendar month;

“telecommunications services” means the transmission, emission, or reception of signals, writing, images, sounds or information of any kind by wire, radio, optical, or other electromagnetic systems, and includes:

- (a) the related transfer or assignment of the right to use capacity for such transmission, emission, or reception; and
- (b) the provision of access to global or local information networks,

but does not include the supply of the underlying writing, images, sounds, or information;

“telecommunications supplier” means a supplier of telecommunications services;

“type of supply” means:

- (a) a zero-rated supply;
- (b) an exempt supply;
- (c) a taxable supply that is not a zero-rated supply; or

(d) any other kind of supply;

“value,” -

(a) in relation to an import, has the meaning given in section 13; and

(b) in relation to a supply, has the meaning in section 19;

“voucher” means a voucher, stamp, token, coupon, or similar article, including an article issued electronically, that can be redeemed by the holder for supplies of goods or services, and includes a phone card but does not include a postage stamp;

“zero-rated,” in relation to a supply or import, means -

First Schedule

Second Schedule

Third Schedule

(a) a supply or import that is specified as zero-rated under the First Schedule, the Second Schedule or the Third Schedule to this Act, or the Regulations; or

(b) a supply of a right or option to receive a supply that will be zero-rated.

Definition of a business.

3. (1) For the purpose of this Act, a “business” is taken to include the following activities, whether or not carried on for pecuniary profit:

(a) a trade, profession or vocation;

(b) an activity that involves or is intended to involve, in whole or in part, the supply of goods or services to another person;

(c) an activity that involves or is intended to involve the supply of membership, facilities, or advantages to its members by a club, association, or organization, including a strata corporation;

(d) an activity involving the admission of persons to any premises.

(2) The following activities shall not be considered to constitute a business or part of a business:

(a) the supply to its members, by a body having objects in the public domain that are of a political, religious, philanthropic, philosophical, or patriotic nature, of the right to participate in its management or receive reports on its activities;

(b) an engagement, occupation, or employment under a contract of service or as a director of a company except where, in carrying on any business, the person accepts an office and supplies services as the holder of that office, in which case those services shall be regarded as being supplied in the course of, or furtherance of the business;

(c) an activity carried on by an individual as a private recreational pursuit or hobby;

(d) an activity carried on by a person other than an individual which, if carried on by an individual, would fall within paragraph (c);

(e) subject to the approval of the Minister, an activity to the extent that it involves a supply of goods without charge by the Government of a country other than Belize, an

international institution, an individual, or a group of individuals, to assist the economic development of Belize;

- (f) subject to the approval of the Minister, an activity to the extent that it involves the supply of goods or services using funds provided under grant agreements with external donor agencies, or funds borrowed from external financial institutions by the Government, or under a Government Guarantee, to assist the economic development of Belize.
- (g) an activity involving the supply of goods or services by a government entity to the extent, if any, that the entity or the activity may, from time to time, be specified by the Minister.

(3) Anything done in connection with the commencement or termination of a business shall, for the purposes of this Act, be regarded as done in the course of, or furtherance of, the business.

Definition of Consideration.

4. (1) "Consideration," in relation to a supply or acquisition, means any payment, act, or forbearance by any person, whether or not voluntary, in respect of, in response to, or for the inducement of the supply.

(2) For the avoidance of doubt, "consideration" includes a reimbursement of the supplier for any duties, levies, fees, charges, and taxes (including GST) paid or payable by the supplier in respect of the supply, but does not include a price discount or rebate allowed and accounted for at the time of the supply.

(3) Where the consideration for a supply or importation must be expressed as an amount, the amount shall be the sum of -

- (a) so far as the consideration is expressed as an amount of money, that amount;
- (b) so far as the consideration is not consideration expressed as an amount of money, the GST-inclusive fair market value of the consideration.

Definition of a supply of goods or services.

5. (1) A "supply of goods" means a sale, exchange, or other transfer of the right to dispose of goods as owner but does not include a supply of money.

(2) Anything that is not a supply of goods or money is a "supply of services," including, without limitation, —

- (a) the grant, assignment, termination, or surrender of a right;
- (b) the making available of a facility, opportunity, or advantage;
- (c) refraining from or tolerating an activity, a situation, or the doing of an act;
- (d) the issue of a licence, permit, certificate, concession, authorisation, or similar document;
- (e) the lease, hire, or rental of goods, or any other supply of a right to use goods;

- (f) the production of goods by applying a treatment or process to goods belonging to another person, which shall be regarded as a supply of services to that other person;
- (g) the supply of water, other than water in a container, or the supply of natural gas or any form of power, refrigeration, or air-conditioning; or
- (h) anything that is deemed to be a supply of services by this Act or by Regulations.

(3) A progressive or periodic supply is treated as a series of separate supplies as follows:

- (a) if the supply is made progressively or periodically under an agreement or law that provides for progressive or periodic payments:
 - (i) each progressive or periodic part of the supply is a separate supply; or
 - (ii) if such parts are not readily identifiable, each separate supply corresponds to the proportion of the supply to which each separate payment relates;
- (b) if the supply involves a lease or hire of goods:
 - (i) if payment is made progressively or periodically, each separate supply corresponds to the proportion of the supply to which each separate payment relates; or
 - (ii) in any other case, each separate supply corresponds to each tax period, to the extent that the period of the lease or hire occurs during that tax period.

(4) If a taxable person—

- (a) applies goods or services wholly to a private or exempt use; or
- (b) having used the goods wholly or partly in its business, applies them in the manner described in paragraph (a) from a particular time onwards; and
- (c) the taxable person is or has been allowed an input tax credit in respect of part or all of the input tax incurred on the acquisition or importation of the goods or services,

the application is treated as a supply of the goods or services by the taxable person.

(5) A supply of goods or services (“referred to in this section as the incidental supply”) that is ancillary or incidental to another supply of goods or services (“referred to in this section as the principal supply”), is part of the supply of principal supply.

(6) A supply of services that are ancillary or incidental to an import of goods is part of the import of goods.

(7) Subject to subsections (5) and (6), where more than one thing is supplied in a single transaction, regulations made under this Act may provide that there is only one supply and may specify how to determine which of the things supplied are incidental supplies and which is the principal supply.

(8) Regulations made under this Act may provide that something that would otherwise be a supply is not a supply for the purposes of this Act.

Definition of fair market value.

6. (1) The “fair market value” of a supply of goods or services, including anything provided as in-kind consideration for another supply, is:

- (a) the consideration the supply would fetch in an open market transaction freely made between unrelated persons; or
- (b) if it is not possible to determine an amount under paragraph (a), the consideration a similar supply would fetch in an open market transaction freely made between unrelated persons, adjusted to take account of the differences between such supply and the actual supply;

determined on the basis of the market conditions, including the registration status of the supplier, prevailing at the time and place of the actual supply.

(2) For the purpose of subsection (1)(b), one supply is similar to another if it is the same as, or closely resembles, the other supply in character, quality, quantity, functionality, materials, and reputation.

(3) If the fair market value of a supply cannot be determined under subsection (1), it may be determined using any method approved by the Commissioner for calculating an objective approximation of the consideration the supply would fetch in an open market transaction freely made between unrelated persons.

(4) If a provision of this Act requires the fair market value to be determined for particular goods or services, or for an asset held by a person, that value is worked out under this section by reference to the value that a supply of those goods or services, or that asset, would fetch in a transaction freely made under appropriate market conditions.

Definition of related persons.

7. (1) Persons are “related persons” if:

- (a) they are officers or directors of one another’s business;
- (b) in the case of a partnership, they are a partner and that partnership, and the partner, either alone or together with persons who are related to the partner under another paragraph of this definition, owns 25 per cent or more of the rights to income or capital of the partnership;
- (c) they are a shareholder and a company limited by shares in which the shareholder, either alone or together with persons who are related to the shareholder under another paragraph of this definition:
 - (i) controls 25 per cent or more of the voting power in the company; or
 - (ii) owns 25 per cent or more of the rights to distributions of income or capital by the company;
- (d) in the case of two companies, a person directly or indirectly, either alone or together with persons who are related to the person under another paragraph of this definition, owns, controls, or holds 25 per cent or more of the voting power or the rights to distributions of income or capital in both of them;

- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person;
- (h) they are members of the same family; or
- (i) in the case of a trust, they are the trust and a person who is or may be a beneficiary of that trust or whose relative is or may be a beneficiary of the trust.

(2) Persons who are associated in business with one another in that one is the sole agent, sole distributor, or sole concessionaire, however described, of the other are related persons only if they fall within the criteria set out in subsection (1).

(3) For the purposes of this section, one person controls another if the former is legally or operationally in a position to exercise restraint or direction over the latter.

PART II

IMPOSITION OF GENERAL SALES TAX

Imposition of GST.

8. (1) A tax, to be known as “general sales tax” or “GST”, shall be charged in accordance with this Act on -

- (a) taxable importations; and
- (b) taxable supplies.

Rate of tax.

9. The rate of GST applicable to a taxable supply or importation is—

- First Schedule.** (a) if the supply or import is zero-rated under the First Schedule, the Second Schedule or the Third Schedule, 0%; or
- Second Schedule**
- Third Schedule**
- (b) in any other case, 10%.

Person liable.

10. The GST payable—

- (a) on a taxable supply, is the liability of the supplier and must be accounted for to the Commissioner in accordance with the formula in section 31, unless otherwise specified; and
- (b) on a taxable importation, is the liability of the importer and becomes due and payable to the Comptroller at the time when the goods are entered.

PART III

GST ON TAXABLE IMPORTATIONS

Calculation of GST on taxable importations.

11. GST charged on a taxable importation shall be the amount calculated by multiplying the rate of tax applicable under section 9 by the value of the goods imported.

Comptroller to collect GST on taxable importation.

12. (1) The Comptroller shall be responsible for the collection of the GST payable on taxable importations.

CAP. 49 (2) GST payable on taxable importations shall be charged and payable under this Act, but for the purposes of collecting and enforcing the payment of the tax, the Customs Regulation Act and any other law relating to the importation of goods shall apply in the same manner as if the GST were a duty of customs.

Value of imported goods.

13. For the purposes of this Act, the value of goods imported into Belize is the total of the following amounts -

- CAP. 48** (a) the value of the goods determined in accordance with the Third Schedule to the Customs and Excise Duties Act (whether or not duty is payable under that Act); and
- (b) any duties, taxes (other than GST charged under this Act), and other charges that are charged, paid, or payable upon the entry of imported goods;

except that where the goods are re-imported after being exported for repair, renovation or improvement and it is further shown that the goods have been subjected to a process of repair, renovation or improvement abroad and where their form or character has not been changed, the value of the goods, for the purposes of calculating tax, if any, on the entry of the goods when they are re-imported, is the amount of the increase in their value that is attributable to the process.

Refund on overpayments of tax on imports.

14. Where a person pays tax on a taxable importation in excess of his liability under this Act, the Comptroller shall refund the amount by which the payment exceeds such liability as if the amount were an overpayment of duty.

PART IV

GST ON TAXABLE SUPPLIES

Division 1 - GST Basic Rules

Calculation of GST payable on Taxable Supplies.

15. (1) A supply of goods or services is a "taxable supply" if the supply:

- (a) is made in Belize;
- (b) by a taxable person;
- (c) in the course or furtherance of a business carried on by that person; and
- (d) is not an exempt supply.

(2) Where a registered person ceases to carry on a business, or ceases to be registered but continues to carry on business, the person shall be deemed at that time to have made a taxable supply of goods or services on hand at that time, but only if the person was allowed an input tax credit in respect of the acquisition or importation of those goods or services, or in respect of the acquisition of goods or services which have been subsumed into those goods or services.

(3) Except where otherwise specified:

- (a) the GST payable on a taxable supply shall be the amount calculated by multiplying the rate of GST applicable under section 9 by the value of the supply; and
- (b) the GST payable on a supply that is partly taxable shall be the amount calculated by multiplying the rate of GST applicable under section 9 by the value of that part of the supply that is a taxable supply.

Commissioner to collect tax.

16. The Commissioner shall be responsible for the collection of the GST payable on taxable supplies.

Place of supply.

17. (1) Except as otherwise provided, a supply of goods or services shall be regarded as taking place in Belize if -

- (a) the supplier is a resident; or
- (b) the supplier is a non-resident and -
 - (i) in the case of a supply of goods, the goods supplied are located in Belize at the time of the supply; or
 - (ii) in the case of a supply of services, the services are physically performed in Belize by any person who is in Belize at the time the services are performed.

(2) Except as provided in subsections (1)(b), (5), and (7), a supply of goods or services shall be regarded as not taking place in Belize if the supplier is a non-resident.

(3) Where a supplier who is not resident in Belize and is not a registered person makes a supply of goods or services referred to in subsection (1)(b), (5), or (7) to a recipient who is a registered person and who acquires the goods or services exclusively for the purpose of making taxable supplies, the supply shall be deemed to take place outside Belize unless the supplier and recipient have agreed in writing that this subsection shall not apply.

(4) Where goods that have been imported into Belize are supplied to a person before the goods are entered for use within Belize, the supply shall be deemed to have taken place outside Belize.

(5) Where a supply is of the lease or hire of goods, including under a charterparty or agreement for chartering, -

- (a) if the goods are for use, or are used, wholly outside Belize, the supply shall be treated as taking place outside Belize;
- (b) if the goods are for use, or are used, wholly or partly in Belize, the supply shall be treated as taking place in Belize;
- (c) if the goods are used in international territory and immediately before and after that use the goods are used in Belize, the supply shall be treated as taking place in Belize.

(6) For the avoidance of doubt the location where a progressive or periodic supply, including a supply referred to in subsection (5) of this section, is deemed to be a series of separate supplies because of section 5(3), that place each such supply takes place is determined separately.

(7) A supply of telecommunications services shall be regarded as taking place in Belize if the supplier is a non-resident and a person, physically in Belize, initiates the supply from a telecommunications supplier, whether or not the person initiates the supply on behalf of another person.

(8) For the purposes of this Act, the person who initiates a supply of telecommunications services is -

- (a) the person who is identified by the supplier of the services as being -
 - (i) the person who controls the commencement of the supply;
 - (ii) the person who pays for the services;
 - (iii) the person who contracts for the supply; and
- (b) if more than one person satisfies paragraph (a), the person who appears highest on the list in that paragraph.

(9) If a telecommunications supplier cannot apply subsection (7) because it is impractical for the supplier to determine the physical location of a person due to the type of service or the class of customer to which the person belongs, the supplier must treat the supply of telecommunications services as taking place in Belize if the person's address for receiving invoices from the supplier is in Belize, where "address" means the physical residential or business address of the person to whom invoices are sent, but does not include a post office box number.

(10) Subject to subsection (11), if subsection (9) applies, the telecommunications supplier must apply that subsection for all supplies of telecommunications services made for that type of service or class of customer.

(11) Subsections (7) and (9) do not apply to supplies made between telecommunications suppliers.

Time of supply.

18. (1) Except as otherwise provided in this section, a supply of goods or services shall be treated as taking place, for the purposes of this Act, at the earlier of the time when -

- (a) an invoice for the supply is issued by the supplier; or
- (b) any of the consideration for the supply is received.

(2) If the supplier and recipient are related persons, or if the Commissioner is of the opinion that a supplier and recipient have colluded to defer the time of payment for GST by deferring the issue of an invoice or the payment of consideration, a supply of goods or services shall be treated as taking place on the earliest of the date determined under subsection (1) or the date on which:

- (a) for a supply of goods, the goods are delivered or made available; or
- (b) for a supply of services, the services are performed.

(3) Subsections (1) and (2) apply separately for each separate part of a progressive or periodic supply that is treated as a separate supply because of section 5(3) and for the purpose of subsection (2) -

- (a) goods already delivered or made available during an earlier part of the progressive or periodic supply are considered to be delivered or made available on the first day of the period for which the supply is treated as being made; and
- (b) services are considered to be performed throughout the period during which they are performed.

(4) Notwithstanding anything else in this section, where a building, structure or other works is constructed under an agreement that expressly provides for the consideration to be paid at specified stages of the construction, the supply of the goods and services involved in the construction of the building to each stage shall be regarded as taking place at the earliest of the time when -

- (a) an invoice in respect of the construction of the building to that stage is given;
- (b) payment in respect of the construction of the building to that stage is made; or
- (c) payment in respect of the construction of the building to that stage becomes due,

except that the proportion of the supply to which the deposit, if any, relates shall be regarded as taking place at the time the deposit is paid.

(5) The time at which an acquisition occurs is the time at which the corresponding supply occurs.

Value of supply.

19. (1) In this section, “tax fraction”, in relation to a taxable supply, means the fraction calculated in accordance with the following formula -

$$\mathbf{R/(100+R)}$$

where **R** is the rate of GST applicable to the supply as determined under section 9.

(2) Subject to this section -

- (a) the value of a taxable supply is the consideration for the supply reduced by an amount equal to that sum multiplied by the tax fraction;
- (b) the value of a supply that is not a taxable supply is the consideration for the supply; and
- (c) the value of a supply that is partly taxable is the consideration for the supply, minus the tax fraction of the part of the consideration that relates to the taxable part of the supply.

(3) Where the recipient of the supply stands in such a relationship as affects or could reasonably be expected to affect the amount of the consideration, the value of the supply is the GST-exclusive fair market value of the supply.

(4) The value of a supply by an employer to an employee is limited to the amount of the consideration in money (if any) payable by the employee for the supply, reduced by the tax fraction of that amount, if the supply is of -

- (a) accommodation for a period not exceeding an aggregate of thirty days in any twelve month period; or
- (b) meals.

(5) Where a registered person is deemed to make a supply of goods or services under section 15(2) because the person has ceased to carry on a business, or ceased to be registered but continues to carry on business, the value of that supply is the lesser of -

- (a) the GST-exclusive fair market value of the goods or services at the time of the deemed supply; or
- (b) the value of the acquisition or importation, as the case may be, of the goods or services by the registered person at the time of acquisition or importation,

provided that, if only part of the input tax for the original acquisition or importation was allowed as a credit to the taxable person, the value determined under this subsection is reduced by the proportion of the input tax for which a credit was not allowed.

(6) Except as provided otherwise, the value of a supply of goods or services for no consideration is nil.

(7) The value of an unconditional gift given to an approved non-profit body is nil if anything received by the donor as a consequence of the gift is of insignificant value, such as a recognition or acknowledgement of the gift.

(8) The Regulations may specify or vary the way in which the value of a particular kind of supply is determined.

Division 2 - GST Special Rules

Rights, options, and vouchers.

20. (1) If a right or option is exercised, the consideration for the supply made on exercise of the right or option is limited to any additional consideration provided for the supply or in connection with the exercise of the right or option.

(2) This section applies to a supply made on redemption of a face value voucher unless -

- (a) the Regulations provide otherwise; or
- (b) the supply made on redemption of the voucher is a taxable supply and the supply of the voucher was not a taxable supply.

Gambling supplies.

21. (1) In this section-

“total amounts wagered,” in relation to a tax period, is the sum of:

- (a) the consideration for all of the gambling supplies made by a taxable person in that tax period; and
- (b) any amounts recovered by the taxable person during the tax period in respect of an amount written off in the current or a previous tax period, which was included in total monetary prizes under paragraph (d) of the definition of that term; and

“total monetary prizes,” in relation to a tax period and in relation to a taxable person, is the sum of the following amounts, whether or not the relevant gambling event, gambling supply, or gambling loss occurred during the tax period.:

- (a) the monetary prizes paid by the person during the tax period because of the outcome of gambling events;
- (b) any amounts of money paid during the tax period by the person to a recipient of the person’s gambling supplies because of an agreement between them requiring the person to repay a proportion of the recipient’s losses from those supplies;
- (c) a negative amount, if any, resulting from the calculation under subsection (3) in the immediately preceding tax period; and
- (d) an amount the person writes off as a bad debt in relation to all or part of the consideration for a gambling supply made by the person that is due as a debt to the person and has not been received.

(2) Notwithstanding section 15(3), the amount of GST payable on gambling supplies made by a taxable person shall be determined on a global basis under this section for each tax period rather than for each gambling supply.

(3) There shall be included in the output tax of a person who makes gambling supplies an amount calculated according to the following formula:

$$\text{Total amounts wagered} - \text{Total monetary prizes}$$

(4) If the amount calculated under subsection (3) is a negative amount in any tax period no amount is included in the output tax of the taxable person.

(5) Section 34, which deals with bad debts, does not apply in relation to a gambling supply.

(6) A payment of a kind referred to in paragraph (b) of the definition of “total monetary prizes” shall not be treated as consideration for a supply or acquisition.

Division 3- Registration

Suppliers required to be registered.

22. (1) A person who on or after the appointed day meets or exceeds the registration limits set out in section 23 is required to be registered.

(2) Promoters of public entertainment and licensees and proprietors of places of public entertainment shall be registered for the purposes of this Act notwithstanding that the taxable supplies of such promoters, licensees and proprietors for the period specified in paragraph (a) or (b), as the case may be, of subsection (1) of Section 23 are less than the amount specified in those paragraphs.

(3) A person who is required to be registered must lodge an application for registration with the Commissioner in the approved form within one month of the day on which the person first becomes required to be registered.

(4) A person who, being required to be registered, has not applied for registration within the time required by subsection (3) is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars or to imprisonment for a period not exceeding two years or to both.

(5) Notwithstanding subsection (4) but subject to subsection (6), the liability of a person to pay tax assessed under section 39 of this Act shall not be affected by the fact that that person may not have been registered at the relevant time, nor by the fact that the person may have been convicted of, and punished for, the contravention concerned.

(6) For the purposes of paragraph (b) of the definition of a taxable person –

- (a) a person is not a taxable person under that paragraph unless the timeframe under subsection (2) for applying for registration has elapsed without the person having submitted an application for registration; and
- (b) a person is not a taxable person under that paragraph if the person has submitted an application for registration but that application has not yet been dealt with by the Commissioner,

and for the purposes of both paragraph (a) and (b), minor defects in the form or content of an application for registration shall not cause the person to become a taxable person.

Registration Limits.

23. (1) A person meets or exceeds the registration limits for the purposes of this section where -

- (a) on the last day of any month -

- (i) during the period of twelve months ending on that day, the value of supplies made by the person was seventy-five thousand dollars or more; and
 - (ii) there are reasonable grounds for believing that the value of the person's supplies during the period of twelve months commencing with the first day of that month will be seventy-five thousand dollars or more; or
 - (b) on the last day of any month, there are reasonable grounds for believing that the value of the person's supplies during the period of twelve months commencing on the first day of the following month will be seventy-five thousand dollars or more.
- (2) For the purposes of subsection (1) -
- (a) the value of supplies made by a person is treated as if it did not include:
 - (i) the value of a supply that would not be a taxable supply if the person were registered;
 - (ii) the value of a supply by way of sale of one or more capital assets of the person;
 - (iii) the value of a supply made solely as a consequence of the person selling the person's business or part of that business; or
 - (iv) the value of supplies made solely as a consequence of the person permanently ceasing to carry on its business;
 - (b) the Commissioner may require a person to treat the value of supplies made by that person as including the value of supplies made by a related person if he is satisfied that it is appropriate to do so due to the nature of the activities carried out by the related person, the way in which the taxable activities of the person and the related person are carried on, the connections between those persons or between the activities carried on by them, or any other relevant factors.

(3) Where a person has been carrying on a business for less than the period of twelve months referred to in subparagraph (1)(a)(i), the circumstances required by that subparagraph are deemed to exist if, during the lesser period, the average monthly value of the person's taxable supplies was six thousand two hundred dollars or more.

(4) The amounts specified in this section may from time to time be varied by the Minister by Order published in the *Gazette* and every such Order shall be subject to negative resolution

Commissioner may declare that a person meets or exceeds the registration limits.

24. (1) The Commissioner may, by notice in writing given to a person, declare that reasonable grounds exist for believing that the value of a person's supplies will meet or exceed the registration limits in paragraph 23(1)(a)(ii) or 23(1)(b), and for the purposes of section 23 the giving of that notice shall constitute reasonable grounds for so believing.

(2) Where the Commissioner has given a notice to a person under subsection (1) (referred to in this subsection as "the former notice") he may, by further notice in writing (referred to in this subsection as "the revocation notice") given to that person, revoke the former notice, and the declaration in the former notice shall accordingly cease to have effect from the date specified in the revocation notice.

Voluntary registration.

25. A person who is not required to apply for registration may lodge an application for registration with the Commissioner in the approved form at any time if the person is carrying on or intends to carry on a business and makes or intends to make, supplies that would be taxable if the person were registered and the Commissioner is satisfied that 80% or more of the supplies will be made to taxable persons.

Registration.

26. (1) If a person applies for registration and the Commissioner is satisfied that the person is required to apply for registration, the Commissioner -

- (a) shall cause the person to be registered; and
- (b) within 14 days of the date on which the application was received, shall notify the person of the registration by notice in writing,

and the date of effect of the registration shall be the beginning of the following month.

(2) If the Commissioner is satisfied that a person is required to apply for registration and the person has not applied for registration within the time limit given in section 22(2), the Commissioner may cause that person to be registered.

(3) If a person applies for registration and the Commissioner is satisfied that the person is not required to apply for registration, he shall cause the person to be registered if he is satisfied that —

- (a) the person is making, or will make, supplies that would be taxable if the person were registered;
- (b) the person has a fixed place at which the person's business is carried on;
- (c) there are reasonable grounds to believe that the person will keep proper records and lodge regular and reliable GST returns; and
- (d) if the person has commenced carrying on a business, the person —
 - (i) has kept proper records of its business; and
 - (ii) complied with its obligations under other taxation laws, including laws relating to customs.

(4) If the Commissioner registers a person who is not required to apply for registration -

- (a) he shall notify the person of the registration by notice in writing issued no later than one month after the day on which the person applied to be registered;
- (b) the date of effect of the registration may be the date requested by the person in the application unless the Commissioner determines that a different date is appropriate having regard to the factors referred to in subsection (3), the date on which the person commences or intends to commence carrying on business, and any other relevant factors.

(5) If the Commissioner decides not to register a person who applies for registration, he must, within one month of receiving the application, notify the person by notice in writing stating the reasons for his decision and outlining the person's rights of appeal and objection against the decision under Part IV, Division 7.

Certificate of registration.

27. (1) The Commissioner shall cause each person registered to be issued with a GST Registration Certificate and such number of certified copies of it, if any, as he requires for the purposes of subsection (3).

(2) A certificate of registration shall bear the Taxpayer Identification Number (TIN) and shall show the date from which the registration is effective.

(3) A registered person shall cause his GST Registration Certificate, or a certified copy of it issued by the Commissioner, to be displayed in public view at the place from which the person carries on a business in connection with which he makes a taxable supply, or at each such place if there is more than one.

(4) A person who contravenes subsection (3) commits an offence and is liable on summary conviction to a fine of not less than three thousand dollars and not more than five thousand dollars and an additional fine of one hundred dollars in respect of each day during which the offence has continued, or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

(5) A person who, not being registered, displays a GST Registration Certificate, a copy of a GST Registration Certificate, or a document purporting to be a GST Registration Certificate commits an offence and is liable on summary conviction to a fine of not less than five thousand dollars and not more than ten thousand dollars or to imprisonment for a term not exceeding five years or to both such fine and imprisonment.

Notification of changes.

28. (1) A registered person shall, within seven days of the relevant event give the Commissioner notice in writing of -

- (a) any change affecting the accuracy of the particulars provided by him in his application to be registered;
- (b) the business in respect of which the person is registered closing down; or
- (c) any other matter of which he is required by the regulations to give the Commissioner notice.

(2) Where a registered person -

- (a) dies;
- (b) becomes bankrupt;
- (c) goes into liquidation or receivership; or
- (d) becomes a party to an amalgamation,

the registered person or the person responsible for the affairs of the registered person shall, within twenty one days, give the Commissioner notice in writing thereof.

(3) Where the Commissioner has not been given notice as required by this section of any matter relating to a registered person, he may assess that person under this Act and otherwise exercise his powers under this Act as if the matter of which the notice was required to be given under this section had not taken place, and the registered person, or the estate of the registered person is liable accordingly.

(4) A person contravening this section commits an offence and is liable on summary conviction to a fine of not less than one thousand dollars and not more than three thousand dollars, and an additional fine of one hundred dollars in respect of each day during which the offence has continued, or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Cancellation of registration.

29. (1) A registered person who is no longer required, or will not be required, by this Act to be registered may apply in writing to the Commissioner to have his registration cancelled.

(2) Whether or not a registered person has applied to have his registration cancelled, the Commissioner may cancel the registration of a person if it appears to the Commissioner that the person will not be required to be, and should not continue to be registered.

(3) Where a registered person has applied to have his registration cancelled the Commissioner may refuse to cancel the registration on the ground that the person has, within the last two years, made supplies by reason of which he has been required to be registered, but nothing in this subsection limits the grounds on which the Commissioner may refuse to cancel the registration of a person.

(4) Where a person who is registered under section 26 fails to commence making taxable supplies, the Commissioner may, subject to subsections (5), (6) and (7), cancel the registration of that person and that person shall be required to pay to the Commissioner within twenty-five days of cancellation of his registration or such further period as the Commissioner may allow, an amount equivalent to all input tax that had been refunded him during the period of his registration.

(5) Before the Commissioner cancels a registration under subsection (4), he shall serve a notice on the registered person requiring him to show cause why he should not exercise his powers under that subsection.

(6) Where a person served with a notice under subsection (5) satisfies the Commissioner that that person -

- (a) intends to make taxable supplies; and
- (b) is taking steps to commence making those supplies,

the Commissioner shall not cancel his registration.

(7) Where a person served with a notice under subsection (5) satisfies the Commissioner that -

- (a) at the time of his registration, he intended to make taxable supplies;
- (b) he made reasonable efforts to make those supplies,
- (c) he no longer intends to make those supplies, and

(d) he has reasonable grounds for his change of intention,

the Commissioner shall cancel his registration, and that person shall be required to pay an amount equivalent to all input tax refunded to him after the date of the notice or if it appears to the Commissioner that he ceased to intend to make taxable supplies on a date earlier than the date of that notice, after that earlier date

(8) A registered person aggrieved by a cancellation under subsection (4) may appeal to the GST Appeal Board established under section 41 of this Act.

(9) The Commissioner shall give notice of the cancellation of the registration of a person personally to the person or his agent or by registered post addressed to the person and the cancellation shall not have effect before -

(a) where the notice is given personally, the day on which it was given;

(b) where the notice is given by registered post -

(i) the day on which it is received by the person; or

(ii) the day that is fifteen days after the day on which it was posted,

whichever is the earlier.

(10) A person who, in accordance with subsection (9), is given notice of the cancellation of his registration shall, within fifteen days after the cancellation has effect, return to the Commissioner his certificate of registration and any copies thereof that have been issued in accordance with section 27.

(11) A person who contravenes subsection (10) commits an offence and is liable on summary conviction to a fine of not less than one thousand dollars and not exceeding three thousand dollars and an additional fine of one hundred dollars in respect of each day during which the offence has continued, or to imprisonment for a period not exceeding one year, or to both such fine and imprisonment.

(12) The obligations and liabilities under this Act of person in respect of anything done or omitted to be done while that person was a registered person are not affected by that person ceasing to be a registered person.

Division 4 - Payment of the Tax

GST returns.

30. (1) A registered person shall, in respect of supplies made by him, account for and pay tax for each tax period or part thereof during which the person is registered.

(2) Every person shall, within the time required by this section, furnish to the Commissioner a GST return, in a form approved by the Commissioner and signed by the person, relating to the tax period during which he was a registered person.

(3) A GST return shall be furnished to the Commissioner at the address specified on the form -

(a) within fifteen days after the end of the tax period to which it relates; or

- (b) where the person ceases to be registered during a tax period, within fourteen days after the person ceases to be registered,

or within such further time as the Commissioner may, in writing allow

(4) A GST return shall not be considered to be furnished until it is received at the address referred to in subsection (3).

(5) A form approved by the Commissioner for the purposes of sub-section (2) shall include particulars of the amount of tax payable, or the refund due, in respect of the tax period concerned, the registered person's TIN, and may include such other particulars as the Commissioner sees fit, which may differ according to the circumstances in which the form is to be used.

(6) The amount specified in a GST return as being the amount of tax payable, or the amount of the refund due, in respect of a tax period shall be calculated in accordance with section 31.

(7) A person who fails to file a GST return as required by this section commits an offence and is liable on summary conviction to a fine of not less than five hundred dollars and not exceeding one thousand dollars and an additional fine of fifty dollars for each day the return remains outstanding, or to imprisonment for a period not exceeding six months, or to both such fine or imprisonment.

Calculation of tax payable or refund due.

31. (1) The GST payable by, or the refund due to, a person in respect of a tax period is calculated in accordance with the following formula -

$$A - B$$

where —

A is the total output tax payable by the person in relation to supplies made by the person during the tax period, plus any additional amounts required by this Act to be included in the output tax for the period; and

B is the total input tax credits allowed to the person under section 32 in respect of that tax period, plus any additional amounts allowed by this Act to be included in the input tax for the period.

(2) Notwithstanding that the output tax in respect of a tax period may be less than the allowable input tax credits, or may be nil, the full amount of the allowable input tax credits is nevertheless deductible, with the effect that, in respect of that period, a refund is due.

Input Tax Credits.

32. (1) If all of the supplies made by a taxable person during a tax period are taxable supplies, the person shall be allowed input tax credits for the purposes of section 31 for all of the input tax paid or payable by the person on acquisitions or importations made by the person during that period.

(2) If none of the supplies made by a taxable person during a tax period are taxable supplies, the person shall be allowed input tax credits for such proportion, if any, as the Commissioner may consider to be fair and reasonable of the input tax paid or payable by the person on acquisitions or importations made by the person during the period.

(3) If some, but not all, of the supplies made by a taxable person during a tax period are taxable supplies -

- (a) the person shall be allowed input tax credits for acquisitions or importations made by the person during the period solely for the purposes of making taxable supplies, whether or not those supplies will be made during that tax period;
- (b) the person shall not be allowed input tax credits for acquisitions or importations made by the person during the period solely for the purposes of supplies that are not taxable, whether or not those supplies will be made during that tax period; and
- (c) the person shall be allowed input tax credits for all other acquisitions or importations made by the person during the period according to the following formula—

$$A \times \frac{B}{C}$$

where—

A is the total amount of input tax paid or payable for imports or acquisitions made by the person during the period, less the input tax accounted for under (a) and (b);

B is the value of all taxable supplies made by the taxable person during the period; and

C is the value of all supplies made by the taxable person during the period, other than supplies made through a business carried on by the person outside Belize.

(4) Whether an acquisition or importation made in a tax period relates to making a particular kind of supply should be determined on the basis of the taxable person's intention at the time of the acquisition or importation, but the taxable person may take account of actual use or a change in intention that occurs before the date on which the GST return for that tax period is required to be lodged.

Limitations on Input Tax Credits.

33. (1) In this section —

“entertainment” means the provision of food, beverages, tobacco, amusement, recreation, or hospitality of any kind, including gambling;

“passenger vehicle” means a road or off-road vehicle designed or adapted for the transport of 9 or fewer seated passengers; and

“vehicles to be used in the agricultural sector” means tractors, towheads, forklifts, platform trucks and other similar vehicles.

(2) Notwithstanding any other provision of this Act, no entitlement to an input tax credit shall arise for a person in relation to a taxable acquisition or import by the person to the extent that—

- (a) the acquisition or import is not made in the course or furtherance and for the purposes of the person's business;
- (b) the acquisition or import is of a passenger vehicle, of spare parts for such vehicle, or of repairs and maintenance services for such vehicle, unless the person's business involves

dealing in or hiring out such vehicles and the vehicle was acquired for that purpose or the vehicle is of a kind for use in the agricultural sector;

- (c) the acquisition or import is used to provide entertainment, to the extent of such use, unless the person's business involves providing entertainment and the entertainment was provided in the ordinary course of that business and was not supplied to a related person or employee;
- (d) the acquisition is of a membership or entry fee for any person in a club, association, or society of a sporting, social, or recreational nature; or
- (e) the acquisition or import is otherwise of a private or domestic nature.

(3) If, at the time a taxable person submits a GST return for a tax period in which an input tax credit would otherwise be allowable for an acquisition or importation, the person does not hold the documentation referred to in subsection (4), the input tax credit is not allowed in that tax period but is instead allowed in the first period in which the person holds the documentation required, provided that tax period occurs within the subsequent 6 months.

(4) The documentation required for the purposes of subsection (3) is—

- (a) in the case of a taxable acquisition, the tax invoice issued by the supplier for the supply, except where the supply was a low value supply for which the supplier was not required to issue a tax invoice;
- (b) in the case of a taxable importation, a bill of entry or other document prescribed under the Customs and Excise Duties Act for the importation; or
- (c) in the case of an input tax credit allowed under section 37(8) because of an adjustment for an acquisition, the debit note issued by the supplier in respect of that event;
- (d) in the case of an input tax credit allowed under section 37(5) because of an adjustment for a supply, a copy of the credit note issued to the recipient of the supply in respect of that event.

Bad debts and overdue payments.

34. (1) Where -

- (a) the amount specified by a person in a GST return as being the amount of tax payable, or the amount of the refund due, has been calculated taking into account a taxable supply made by that person for consideration;
- (b) all or any of the consideration remains unpaid, despite its having become due and payable; and
- (c) reasonable efforts having been made for its recovery, the debt or part of the debt has been written off as a bad debt,

the person who furnished the return may, in calculating the amount of tax payable, or the amount of refund due, that is to be specified in the return for the period in which the amount was written off or, where a period of twelve months has not then elapsed since the amount became due and payable, the first

return after that period of twelve months elapses, include as an input tax credit the amount of tax included in the previous return that was attributable to the amount written off.

(2) Where an amount in respect of which a deduction been made under subsection (1) is wholly or partly recovered by a registered person, that person shall include as payable in his GST return for the period during which the amount is recovered the amount previously deducted or, where only part of the amount written off is recovered, such portion of the amount previously deducted as the amount recovered represents as a proportion of the amount written off.

(3) Where -

- (a) the amount specified by a person in a GST return as being the amount of input tax allowable has been calculated taking into account a taxable acquisition made by that person for consideration;
- (b) all or any of the consideration remains unpaid, despite its having become due and payable; and
- (c) a period of twelve months has elapsed since the amount became due and payable and the supplier has not, by notice in writing, allowed the recipient an extension of time to pay,

the person who furnished the return shall, in calculating the amount of tax payable, or the amount of refund due, in the first return after that period of twelve months elapses, include an amount of output tax equal to the amount of input tax that was allowed in the previous return in relation to the amount of consideration that remains outstanding.

(4) Where an amount in respect of which an amount of output tax has been included under subsection (3) is wholly or partly paid by the recipient to the supplier, that person may include as an allowable input tax credit in his GST return for the period during which the amount is paid the amount previously included as output tax or, where only part of the amount outstanding is paid, such portion of the amount previously included as the amount paid represents as a proportion of the amount outstanding.

Payment or refund of tax.

35. (1) A person who is required by section 30 to furnish a GST return in respect of a tax period shall, within the time allowed by that section for furnishing the return, pay to the Commissioner the amount of tax, if any, calculated in accordance with this Act as being payable in respect of that period.

(2) Where, in a GST return furnished to the Commissioner in accordance with section 30, a refund of any amount is specified as being due, the Commissioner shall satisfy the amount -

- (a) by applying the amount, or any of it, to the payment of any outstanding GST, interest or penalty payable under this Act or as notified to the Commissioner as payable under any other revenue law, by the person to whom the refund is due; or
- (b) by paying the amount, or any of it, to the person to whom the refund is due.

(3) Any amount of refund due that remains outstanding for more than a period of three months after -

- (a) the date by which the GST return in which the refund was specified as being due was required to be furnished to the Commissioner; or

- (b) the date on which the GST return referred to in paragraph (a) was furnished to the Commissioner,

whichever is the later, shall bear interest at the rate of one percent per month or part of a month from the day after the expiration of that period until the amount outstanding is satisfied in accordance with subsection (2).

(4) Subject to the provisions contained in Division 6 of this Part, the amount specified in a GST return as being the amount of the tax payable, or the amount of the refund due, in respect of a tax period shall be conclusively deemed, for the purposes of this Act, to be correct.

(5) Notwithstanding anything in this section, where the amount of tax calculated in accordance with this Act as being payable to the Commissioner in respect of a tax period, or the amount of any refund calculated as being due from the Commissioner to a person in respect of a tax period, is not more than five dollars, the amount calculated shall be deemed to be nil.

(6) Any amount that a person pays to the Commissioner other than in accordance with subsection (1) may be applied by the Commissioner to satisfy any outstanding amount that the person is required by this Act to pay to the Commissioner and, where the amount is insufficient to satisfy all of the amounts outstanding, the priority in which it shall be applied shall be according to the length of time for which the amounts have been outstanding, those outstanding for the longest being satisfied first.

(7) Notwithstanding the foregoing provisions of this section, the Commissioner may delay the payment of refund to any person if he has reasonable grounds for so doing.

Division 5 - Tax Invoices, Credit Notes, Debit Notes, and other Documentation

Tax invoices.

36. (1) A registered person making a taxable supply to another taxable person shall, at the time of the supply, give the recipient a tax invoice in respect of the supply in accordance with subsection (2).

(2) A tax invoice issued under subsection (1) shall be issued in the form and manner prescribed by the Commissioner and shall include the following information unless otherwise specified by regulations -

- (a) the words "tax invoice" shown conspicuously thereon;
- (b) an identifying serial number and the date on which the tax invoice was given;
- (c) the name, address and TIN of the supplier;
- (d) the name, address and TIN of the recipient;
- (e) a description of the goods or services supplied, including the quantity of goods or the number of services supplied;
- (g) the price of the supply;
- (h) the rate of tax applicable to the supply and the amount of GST included in the price of the supply; and

- (i) such other particulars, if any, as are required by the regulations to be included in the tax invoice.

(3) A tax invoice is not required to be issued for a taxable supply if the price of the supply is less than fifty dollars, unless requested by the recipient.

(4) A supplier shall not give more than one tax invoice in respect of the same supply but this subsection does not prevent him from providing a copy, clearly marked to indicate that it is a copy, where the original of a tax invoice has been lost.

(5) Notwithstanding subsection (1), a person is prohibited from issuing a tax invoice for a gambling supply.

(6) A person who contravenes the requirements of this section commits an offence and is liable on summary conviction to a fine of not less than three thousand dollars and not exceeding five thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Credit and debit notes.

37. (1) This section applies where a registered person has given a tax invoice in respect of a taxable supply and thereafter -

- (a) the supply is cancelled;
- (b) the consideration for the supply is altered, whether due to a discount or otherwise;
- (c) the goods or services supplied, or any part thereof, are returned to the supplier; or
- (d) the nature of a supply, whether or not it was a taxable supply, is fundamentally varied or altered.

(2) Where this section applies, the supplier shall give to the recipient a credit note or a debit note, as the case requires, to adjust the amount of GST shown on the tax invoice to the amount, if any, (referred to in this section as “the adjusted amount”) that would have been so shown if -

- (a) the cancellation or alteration referred to in subsection (1)(a) or (b) had taken place before the tax invoice was given; or
- (b) the goods or services returned had not been supplied,

as the case requires.

(3) For the purposes of subsection (2) -

- (a) a credit note shall be given by the supplier where the amount of GST shown on the tax invoice, as affected by any previous credit or debit notes issued in respect of the supply, was more than the adjusted amount; and
- (b) a debit note shall be given by the supplier where the amount of GST shown on the tax invoice, as affected by any previous credit or debit notes issued in respect of the supply, was less than the adjusted amount.

(4) A credit note or debit note required by subsection (2) to be given shall include -

- (a) the words “credit note” or “debit note”, as the case requires, shown conspicuously thereon;
- (b) the name, address and TIN of the supplier;
- (c) the name and address of the recipient;
- (d) the date on which the credit note or debit note as the case requires is given;
- (f) the amount shown on the tax invoice as being the GST payable on the supply, the adjusted amount, and the amount of the difference between them; and
- (g) a brief explanation of the circumstances giving rise to the note being given.

(5) A supplier who gives a credit note under this section may, in calculating the amount of tax payable, or the amount of the refund due, for the tax period in which the credit note is given, include the amount of the adjustment as an input tax credit allowed to him during the tax period.

(6) A supplier who gives a debit note under this section shall, in calculating the amount of tax payable, or the amount of the refund due, for the tax period in which the debit note is given, include the amount of the adjustment as output tax payable by him during the tax period.

(7) A recipient who -

- (a) being registered, is given a credit note under this section; and
- (b) in calculating tax payable by him, has taken into account as input tax the amount that, in the tax invoice to which the note relates, was shown as being in respect of tax,

shall, in calculating the amount of tax payable, or the amount of the refund due, for the tax period in which the credit note is given, include the amount of the adjustment as output tax payable by him during the tax period.

(8) A recipient who -

- (a) being registered, is given a debit note under this section; and
- (b) in calculating tax payable by him, has taken into account as input tax the amount that, in the tax invoice to which the note relates, was shown as being in respect of tax,

may, in calculating the amount of tax payable, or the amount of the refund due, for the tax period in which the debit note is given, include the amount of the adjustment as an input tax credit allowed to him during the tax period.

(9) A supplier shall not give more than one credit note or debit note in respect of the same adjustment but this subsection does not prevent him from providing a copy, clearly marked to indicate that it is a copy, where the original of a note has been lost.

(10) A person who contravenes this section commits an offence and is liable on summary conviction to a fine of not less than three thousand dollars and not more than five thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

Books and records to be kept.

38. (1) Every registered person shall keep, at his principal place of business in Belize or such other place as the Commissioner may approve, such books and records, expressed in the English language and the currency of Belize, as are appropriate to enable the Commissioner to ascertain the liability of that person to tax.

(2) The regulations may make provision as to what books and records are required by subsection (1) to be kept, and the manner in which they are to be kept.

(3) Without limiting subsection (2), the records required by subsection (1) to be kept shall include tax invoices received by him and copies of tax invoices given by him, customs entries and export documents.

(4) A person required by subsection (1) to keep books and records shall, whether or not he continues to be registered, retain in Belize those books and records for not less than six years after the end of the last tax period to which they relate, except that this subsection does not require the retention of any books or records -

(a) where the Commissioner has given notice in writing that such retention is not required; or

(b) where the person has ceased to exist and the affairs of the person have been wound up.

(5) A person who contravenes this section commits an offence and is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars, or to imprisonment for a term not exceeding one year or to both.

Division 6 – Assessments

Commissioner may assess tax where a person fails to register or to file a GST return, etc.

39. (1) Where -

(a) a person fails to furnish a GST return in accordance with this Act;

(b) a person requests the Commissioner, in writing, to amend a GST return that the person has furnished under this Act;

(c) the Commissioner is not satisfied with a GST return made by any person or as to any matter on the basis of which the return is prepared; or

(d) a taxable person who is not registered makes a taxable supply,

the Commissioner may assess, in the best of his judgment, the amount of tax that should be payable by, or the refund that should be due to, that person in respect of the tax period concerned and the amount so assessed is payable in lieu of the tax that would otherwise be payable, or refund that would otherwise be due, to that person in respect of that tax period.

(2) An assessment under paragraph (1)(d) does not prevent the imposition of penalties under section 22 for failure to apply for registration.

(3) Where a person who makes a supply -

- (a) falsely represents that GST is charged on that supply;
- (b) falsely represents the amount of GST charged on that supply; or
- (c) otherwise recovers or seeks to recover an amount falsely represented to be in respect of GST,

the Commissioner may assess that person as being liable to pay an amount of tax on the basis of so much of the amount that was represented to be charged as tax as appears to the Commissioner to exceed the amount, if any, payable in relation to the supply.

(4) Where an assessment of the tax payable by a person is made or amended under this section wholly or in part as a result of an act or omission of that person that constitutes an offence against this Act, the assessment may include such additional amount by way of penalty as the Commissioner sees fit, but so that the additional amount does not exceed three times the amount of GST (other than the penalty) that is included in the assessment or amendment as a result of the act or omission that constitutes the offence.

(5) An assessment under this section may be amended or vacated by the Commissioner notwithstanding that the tax or refund as assessed may already have been paid

(6) The liability of a person to be proceeded against or punished for an offence under this Act shall not be affected by an assessment under this section or the payment of an amount so assessed.

(7) The Commissioner shall give to the person to whom an assessment relates notice in writing of the assessment, or of the amendment or vacation of the assessment, and any amount required by the assessment or amended assessment to be paid by that person shall be paid within thirty days after the notice is given.

(8) An assessment under subsection (1)(a), (b), or (c) shall not be made, amended, or vacated at any time after six years has elapsed since the end of the tax period to which the assessment relates.

(9) An assessment under subsection (1)(d) shall not be made, amended, or vacated at any time after six years has elapsed since the end of the month in which the supply to which the assessment relates was made.

(10) Subsections (8) and (9) shall not apply where the Commissioner is satisfied that there are reasonable grounds for believing that tax has been or may have been lost through the fraud, wilful default, or gross neglect of any person.

Refund of overpayments of tax on supplies

40. Where a person pays to the Commissioner an amount of tax in excess of his liability, the Commissioner shall refund the amount by which the payment exceeds such liability.

Division 7 - Appeals to the Board and the Supreme Court

Appointment and functions of the GST Appeal Board.

41. (1) There shall be appointed by the Minister after consultation with the Public Services Commission a GST Appeal Board (hereinafter called the "Board") to hear and determine, pursuant to this Act, objections against assessments made under this Act or to determine other matters where an appeal lies to the Board under this Act.

(2) The Board shall consist of three persons, who shall include:

- (a) one who shall either currently hold public office, or have previously held office in the Public Service;
- (b) one who shall be an attorney at-law of not less than five years' standing; and
- (c) one who shall be a member of the Institute of Chartered Accountants of Belize in private practice.

(3) The Board so appointed may act by any two of its number one of whom shall be an attorney-at-law, and by that number shall form a quorum.

(4) It shall not be necessary or compulsory, unless otherwise considered expedient, to make a temporary appointment to the Board during the absence on leave of any member of the Board.

Review of assessment by the Commissioner.

42. (1) If any person or entity disputes or objects to an assessment as made under section 39(1) of this Act, the person or entity shall apply to the Commissioner by notice in writing within fifteen days of the notice of assessment to review the assessment, and every such notice shall state the grounds on which the assessment is disputed.

(2) Where the Commissioner is satisfied that, owing to absence from the country, sickness, or other reasonable cause, a person wishing to dispute or object to an assessment was unable, within the time mentioned in subsection (1) to make an application to the Commissioner for a review or revision of the assessment, on an application to that effect made by the person the Commissioner may by notice in writing addressed to such person grant such extension of time as he considers reasonable in the circumstances.

(3) On receipt of a notice of review, the Commissioner may require the person concerned to furnish such particulars as he may deem necessary with respect to the tax liability of the person or entity assessed and to produce all books or other documents in his custody or control relating to such tax liability and may summon any person who he thinks is able to give evidence respecting the assessment to attend before him and may examine such person on it on oath or otherwise.

(4) The Commissioner shall give to the person so requesting the review notice in writing of his decision upon the review, which may include confirmation, amendment, or vacation of the assessment.

(5) Either party to an application for review may be represented by Counsel or by an accountant.

(6) The onus of proving that the assessment made by the Commissioner is excessive shall be on the applicant.

(7) The proceedings relating to a review under this section shall be held in camera.

Appeal to the GST Appeal Board.

43. (1) A person or entity assessed under section 39(1) may appeal in writing, setting out the grounds of his appeal, to the Appeal Board appointed under section 41 of this Act if –

- (a) the person is aggrieved by a decision of the Commissioner on review under the provisions of section 42; or
- (b) the person has served on the Commissioner a notice requesting a review under section 42 and the Commissioner has not served notice of his decision within thirty days of the date on which the review was requested, and for the purposes of an appeal under this paragraph, the Commissioner shall be considered to have confirmed the original assessment.

(2) All appeals to the Board under this section shall be heard, as far as practicable, within a period not exceeding ninety days of the notice of appeal.

(3) On an appeal against an assessment made to the Board, the onus of proving that the assessment complained of is excessive shall be on the appellant.

(4) On receipt of a notice of appeal, a meeting of the Board shall be summoned to hear the appeal of the person assessed, and the Board may -

- (a) require the person assessed and the Commissioner to furnish such particulars as the Board may think necessary in order to ascertain the tax liability;
- (b) require the person assessed and the Commissioner to produce all books or other documents in their custody or under their control relating to such tax liability;
- (c) summon any person the Board thinks is able to give evidence respecting the assessment to attend before the Board;
- (d) examine, either on oath or otherwise, the person assessed, the Commissioner, and any other person attending before them (except the clerk, agent, or other person confidentially employed in the affairs of the person assessed) by whom evidence is to be given.

(5) When the Board has heard the appeal and determined the amount of the tax payable, any necessary amendment shall be made in the amount assessed by the Commissioner, reducing it by the amount overcharged or increasing it by the amount undercharged, and notice of the amount of tax or the amount of refund, if any, payable shall be served upon the person assessed and that amount of tax or refund shall, subject to section 44(1), be the tax payable or refundable.

(6) The Board shall have the power to add interest to any amount determined by it to be payable or refundable.

(7) Subject to subsection (8) –

- (a) a notice of appeal to be sent under subsection (1)(a) shall be sent within twenty-one days from the date of service of the notice of the Commissioner's decision on review under section 42; and
- (b) a notice of appeal to be sent under subsection (1)(b) shall be sent within sixty days from the date of service of the assessment under section 39.

(8) Where the Board is satisfied that, owing to absence from the country, sickness or other reasonable cause, a person wishing to appeal against an assessment was unable within the time mentioned

in subsection (1) of section 41 to make his application to the Commissioner for a review or revision of the assessment, or that having made such application he was unable within the time mentioned in subsection (7) of this section to serve a notice of appeal on the Board, on an application to that effect made by the person the Board may by notice in writing addressed to such person and to the Commissioner grant such extension of time as the Board considers reasonable in the circumstances.

(9) Wherever by this Act or any other Act or statutory instrument relating to GST a discretion is conferred on the Commissioner, that discretion may be exercised by the Appeal Board on hearing an appeal against an assessment.

Appeal to the Supreme Court.

44. (1) Where either the Commissioner or a person whose objection has been determined by the Board is dissatisfied with the decision of the Board on the ground that the decision was erroneous in point of law, he may, within thirty days from the date of the decision of the Board and upon giving notice in writing to the other party to the proceedings before the Board, appeal to the Supreme Court (hereinafter referred to as "the Court") to hear and determine any question of law arising on the appeal.

(2) Notwithstanding the lapse of such period of thirty days, any person may appeal against the said assessment if he shows to the satisfaction of the Court that, owing to absence from the country, sickness or other reasonable cause, he was prevented from giving notice of appeal within such period and that there has been no unreasonable delay on his part.

(3) Any person who appeals against an assessment shall attend before the Court in person or through an attorney-at-law on the day and at the time fixed for the hearing of his appeal.

(4) If it is proved to the satisfaction of the Court that owing to the absence from Belize, sickness, or other reasonable cause, any person is prevented from attending in person at the hearing of his appeal on the day and at the time fixed for that purpose, the Court may postpone the hearing of the appeal for such reasonable time as it thinks necessary for the attendance of the appellant, or it may admit the appeal to be made by any agent, clerk, or servant of the appellant on his behalf.

(5) Ten clear days' notice shall, unless rules made hereunder otherwise provide, be given to the appellant and the respondent of the date fixed for the hearing of the appeal.

(6) The onus of proving that the assessment or any part thereof is excessive shall be on the appellant.

(7) Where the Court is satisfied that the appellant is overcharged, it may reduce the amount of the assessment by the amount of the overcharge, and if it is satisfied that the appellant is undercharged, it may increase the amount of the assessment by the amount of the undercharge.

(8) Notice of the amount of tax payable under the assessment as determined by the Court shall be served by the Commissioner upon the appellant.

(9) All appeals under this section shall be heard by a judge of the Supreme Court sitting in Chambers.

(10) The costs of the appeal shall be in the discretion of the judge hearing the appeal, and shall be a sum fixed by the judge.

(11) The Chief Justice may make rules governing such appeals and providing for the method of tendering evidence.

(12) Wherever by this Act or any other Act or statutory instrument relating to GST a discretion is conferred on the Commissioner, that discretion may be exercised by the Court on hearing an appeal against an decision of the Appeal Board.

Security for Appeal.

45. An application for review by the Commissioner under section 42, or for an appeal to the Board or the Supreme Court under Sections 43 and 44 shall not be entertained or heard unless and until the appellant has paid to the Commissioner at least 50% of the tax which is the subject of the appeal or review.

Division 8 - Special Cases of taxable persons

Branches and Divisions.

46. (1) A person carrying on business through several branches or divisions, each of which -

- (a) can be separately identified by reason of the nature or location of its business activity; and
- (b) maintains a separate system of accounting,

may apply in writing to the Commissioner for any such branch or division to be separately registered.

(2) The Commissioner may, on application being made therefor under subsection (1), cause a branch or division to be separately registered, whereupon the business carried on through the branch or division shall be regarded as being carried on by a separate registered person and not by the person who made the application.

(3) Notwithstanding subsection (2), the obligations and liabilities of a branch or division separately registered under this section devolve upon the person upon whose application the branch or division was separately registered, but nothing in this subsection prevents the application of this Act to or in relation to supplies made to, or by, a branch or division separately registered as if it were a separate person.

(4) The Commissioner may, on the application of the person referred to in subsection (3) or of his own motion cancel the separate registration of a branch or division.

Unincorporated bodies.

47. (1) In this section -

“body” means an unincorporated body of persons and includes a partnership, a joint venture, and the trustees of a trust;

“member” means a member of a body and includes a partner, a joint venturer, and a trustee;

CAP. 259 “partnership” and “partner” have the same meanings as in the Partnerships Act.

(2) Where a body carrying on business is registered -

- (a) a supply of goods or services made or received in the course of or furtherance of, the business (whether or not by a member of the body acting in his capacity as a member) shall, for the purposes of this Act, be regarded as made or received by the body and not by any member of the body; and
- (b) a change in the membership of the body does not affect the continuity of body as a person for the purposes of this Act, nor the registration of the body.

(3) The members of a registered body are jointly and severally liable for any liability of the body and, for that purpose, a person who, in the case of a partnership or joint venture or the trustee of a trust, is a member or, in the case of any other body, is a member involved in the management of the body does not cease to be a member of the body until the Commissioner has been notified in writing of such cessation, but the doing by one member of anything that the body is liable to do is sufficient to discharge that liability.

(4) For the purposes of this Act, any document given or served in accordance with this Act that is addressed to a body by the name in which it is registered is deemed to be given to, or served on, that body and all of its members.

Agents of Absentee principals.

48. (1) In this section “absentee” means -

- (a) any person, not being a company, for the time being out of Belize; or
- (b) a company, not incorporated in Belize, that -
 - (i) does not have a fixed or permanent place in Belize for the carrying on of business in its own name; or
 - (ii) is for the time being declared by the Commissioner, by notice given to the company, to be an absentee for the purposes of this section.

(2) A person who, in Belize, carries on a business, or makes a supply or acquisition of goods or services on behalf of, a principal who is an absentee may perform the functions under this Act of the principal.

(3) In the absence of the appointment of a person in accordance with subsection (2) the Commissioner may deem a person who carries on business, or makes a supply or acquisition of goods or services on behalf of, a principal who is an absentee to be the agent for the purposes of compliance and accountability.

PART V

RELIEFS

Certain imports exempt.

49. Where a person imports -

- (a) component parts, accessories, and navigational instruments for installation in aeroplanes and ships used in international commercial services;

- (b) goods exported, other than for the purposes of repair, renovation or improvement, and subsequently re-imported.

the tax shall not be charged under this Act on the entry of the goods so imported.

Reliefs of Diplomats and others.

50. (1) Where goods or services are supplied or rendered to a diplomatic mission, consulate, or an international or regional organization or agency, or to a member of the diplomatic or consular service or a member of his family forming part of his household, such mission, consulate, organization, agency, or member of the diplomatic or consular service may apply to the Commissioner for a refund of the money paid on the supply of goods or services in accordance with subsection (2)

(2) An application made under subsection (1) shall be made in writing on such form as the Commissioner approves and shall be accompanied by tax invoice and such other documents as the Commissioner may require.

(3) Notwithstanding subsection (1), the Minister may by Order publish from time to time a list of the missions, consulates, organizations, agencies, and persons who are entitled to a refund and the categories of supplies in respect of which the tax is refundable.

PART VI

ADMINISTRATION OF THE ACT

Commissioner of General Sales Tax.

51. (1) There shall be a Commissioner of General Sales Tax who shall be appointed by the Public Services Commission in accordance with section 106 of the Belize Constitution.

(2) The Commissioner shall be responsible for the administration of this Act and for the assessment, collection, and recovery of GST.

(3) Any function conferred by this Act on the Commissioner may be exercised as may be necessary by any public officer or other person duly authorised by the Commissioner in that behalf, and references in this Act or in the regulations made thereunder, shall be construed accordingly.

Appointment of other staff.

52. (1) There shall be appointed by the Public Services Commission or other competent authority such other staff as may be necessary for the due administration of this Act, and the regulations made thereunder.

CAP. 63 (2) The officers appointed by the Public Services Commission for the purpose of the Sales Tax Act, who were in position immediately before the commencement of this Act, shall be deemed to have been duly appointed under this Act and may exercise all the powers conferred under this Act.

Department of General Sales Tax.

53. The Commissioner appointed under section 51 shall be a Head of Department and his office shall be known as the Department of General Sales Tax, which shall be under the overall control of the Minister.

Authorized persons.

54. (1) The Commissioner may designate persons to be authorised persons for the purposes of this Act.

(2) The Commissioner shall cause to be issued to each authorised person an authority in writing signed on behalf of the Commissioner.

(3) An authorised person shall produce the authority issued to him under subsection (2) whenever required to do so by a person in respect of whom he has exercised, or is about to exercise, any power conferred on him by this Act.

Powers and functions of authorized persons.

55. (1) An authorised person shall comply with any direction given to him by the Commissioner in connection with the performance of his functions under this Act.

(2) An authorized person may -

- (a) for the purposes of this Act, require a person to furnish to the authorized person orally or in writing, as the authorized person may specify, such information as is within the knowledge of, or is reasonably available to, that person;
- (b) by notice in writing, require a person to produce to the authorized person any books, records, or other source from which information can be derived that is or may be relevant to the administration of this Act;
- (c) take samples of any goods in the possession of a person if it appears appropriate for the purposes of administering this Act.

(3) A sample of goods taken under subsection (2)(c) shall be disposed of and accounted for as the Commissioner may authorize except that, in the case of goods the transaction value of which exceeds twenty dollars, the goods shall, within a reasonable time, be returned in good order to the person from whom they were taken or such person shall be paid such compensation by the Commissioner, being not less than the fair market value of the goods, as the Commissioner may determine.

(4) An authorised person shall for the purpose of the administration of this Act have power to:

- (a) enter at all reasonable times, any premises or place where any business is carried on or where any property is kept or anything is done in connection with any business or any books or where records are kept or are required to be kept pursuant to this Act;
- (b) make such execution and inquiry as may be necessary for ascertaining whether the provisions of this Act are being or have been complied with in such premises or place;
- (c) examine, with respect to any matters under this Act on which he may reasonably require information, every person whom he finds in such premises or place;
- (d) make a copy or an extract of any document which may be pertinent to any inquiry under subparagraph (b) above.

(5) The occupier of any premises or place liable to examination by an authorized person and his servants and agents, shall furnish the authorized person with such information and produce for examination such documents as he may reasonably require for the purpose of ascertaining whether tax is payable or has been duly paid by or in respect of any person or entity.

(6) Whoever -

(a) wilfully delays or obstructs an authorized person in the exercise of any power under this Act; or

(b) subject to subsection (7) below, refuses or neglects to answer any question or to furnish any information or to produce any document when required so to do under this section,

commits an offence and shall be liable on summary conviction to a fine not exceeding one thousand dollars and in default to imprisonment for a term not exceeding six months in the case of a first offence under this subsection, and to a fine not exceeding five thousand dollars and in default to imprisonment for a term not exceeding one year, in the case of a second or subsequent such offence.

(7) No person shall be required to answer any question or to give any evidence tending to incriminate himself.

Secrecy.

56. (1) Subject to subsection (2), a person who uses or discloses any information obtained under this Act other than for the purposes of this Act or the administration of any other tax administered by the Commissioner commits an offence unless the use or disclosure is with the consent of the person from whom the information is obtained or is for the purpose of legal proceedings arising out of the administration of this Act or of an Act in relation to that other tax.

(2) It shall be lawful to exchange information or documents obtained under this Act with any other Government Department if authorized in writing by the Commissioner.

(3) A person who commits an offence under this Section is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars or to imprisonment for a term not exceeding one year or to both.

Commissioner may require security.

57. (1) The Commissioner may, in any circumstances in which he considers it appropriate for the protection of the revenue to do so, require a person to give to the Commissioner such security as he considers appropriate.

(2) For the purposes of subsection (1) above, the Commissioner shall, by regulation made under this Act, prescribe the circumstances in which a person may be required to give a security.

Interest and penalty.

58. (1) Where any amount that a person is required to pay to the Commissioner is not paid by the due date, the amount outstanding shall bear a penalty of ten percent and in addition there shall be levied interest at the rate of 1¹/₂% per month or part thereof.

(2) The Commissioner may, where he is satisfied that the circumstances of the case justify the reduction or waiver of a penalty arising under subsection (1), reduce or waive the penalty accordingly.

(3) In this section “due date” is the date specified in section 30(3) as the date when the GST return for the period in question should be filed, save that where tax is assessed under section 39(1)(a) or (3), the due date is twenty-one days after the end of the tax period to which the assessment relates or in which the supply to which the assessment relates was made.

(4) The provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of the amount of penalty and interest referred to in subsection (1).

Certificate before distribution of property.

59. (1) Every assignee, liquidator, administrator, executor and other like person, other than a trustee in bankruptcy, shall before distributing any property under his control, obtain a certificate from the Commissioner certifying that there are no outstanding any taxes, interest or penalties that have been assessed under this Act and are chargeable against or payable out of the property.

(2) Distribution of property without a certificate required by subsection (1) shall render the person required to obtain the certificate personally liable for the unpaid taxes, interest, and penalties.

PART VII

PROCEEDINGS FOR RECOVERY OF TAX

Notice to be given to Tax Defaulters.

60. (1) The Commissioner shall from time to time cause to be inserted in three consecutive issues of the *Gazette* a notice to the effect that warrants will be issued for the recovery of all tax remaining unpaid for over thirty days from the issue of notice of assessment, together with the penalty due thereon.

(2) A definite day may be fixed in the said notice, which shall not be less than one month from the first publication of the said notice, and such publication shall be sufficient notice to all defaulters.

(3) Where a person has made arrangements with the Commissioner to pay his tax by instalments and makes default in the payment of any instalment, the whole of the tax then remaining unpaid shall immediately become due and payable, but steps to recover it shall not be taken under this section unless thirty days have elapsed since the issue of the notice of assessment or until any instalment is in arrears for fifteen days.

Commissioner to Issue Warrants against goods for recovery of taxes.

61. (1) The Commissioner shall, from time to time, issue to any person whom he may employ in the several districts as authorised person for this purpose (hereinafter referred to as “**the authorised person**”), warrants in the approved form directing and authorising him in the manner hereinafter provided to make a levy upon the goods of all defaulters for the payment of taxes and penalties thereon remaining unpaid for more than thirty days from the issue of the notice of assessment.

(2) In all cases where default has been made by several persons in the same district, it shall be sufficient for the Commissioner to attach to any warrant a list duly signed by him setting out extracts from the assessment records showing the names of such defaulters, the particulars of the properties charged with unpaid tax, and the taxes which are unpaid together with the amounts of such taxes and the penalties due thereon respectively.

Suspension, Execution & Institution of proceedings before Magistrate.

62. (1) Notwithstanding that the name of the person who made default in the payment of tax is included in a list attached to any warrant authorizing a levy as provided in section 61(2), the Commissioner may, at any time that such tax remains unpaid, cause the operation of the said warrant to be suspended as against such defaulter and in lieu thereof apply to the Magistrate of the district in which the person in default is for the time being staying or residing for a summons directing the defaulter to attend before such Magistrate at a time to be named in the summons to show cause why he should not be ordered to pay the amount aforesaid as a judgment debt, and the Magistrate may issue such summons and cause it to be served and deal with the defaulter in such manner as is provided in section 63.

(2) Notice of an application intended to be made under this section shall be given by the Commissioner to the Minister

Magistrate may order payment of tax, etc., into court.

63. If a summons for enabling the defaulter to show cause as mentioned in section 62 is issued, the Magistrate may, on the date named in the summons or at any other date to which the hearing may be adjourned, order the defaulter to pay into court the amount of the unpaid tax and penalties, and such costs and expenses as are for this purpose from time to time fixed by the Minister, or order him to pay into court any part of such amounts which the Magistrate thinks the defaulter is able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

Imprisonment for failure to obey order.

64. (1) If the person summonsed as provided in section 62 fails to comply with the summons without lawful excuse, or if he makes default in payment into court in the matter aforesaid, the Magistrate may commit such person to prison for a term not exceeding six weeks or until payment of the sum ordered to be paid (if paid before the expiration of such term).

(2) No committal under subsection (1) shall be ordered for default in payment unless it is proved to the satisfaction of the Magistrate that the person making default either has or has had since the date of the order the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses or neglects, to pay it.

(3) Proof of the means of the person making default may be given in such a manner as the Magistrate thinks just, and for the purposes of such proof, the debtor and any witness may be summoned and their attendance enforced by the same processes as in cases in which the Magistrate has summary jurisdiction in criminal matters, and such debtor and witnesses may be examined on oath.

(4) Every order of committal under this section shall be issued, obeyed, and executed in a manner similar to commitments by Magistrates in the exercise of their summary jurisdiction in criminal cases.

(5) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

Debtor paying whole of amount ordered to be paid.

65. In the event of the defaulter paying the whole of the amount ordered to be paid as provided in section 63, the Magistrate shall give notice of such payment to the Minister and shall remit to the Commissioner the amount so paid, deducting such parts thereof as may represent the court costs.

PROCEEDINGS BY WAY OF DISTRESS

Power to Exercise Warrant.

66. For the purpose of levying any distress, an authorized person shall execute a warrant issued to him by the Commissioner according to the tenor thereof.

Sale of Goods levied on and disposed of proceeds.

67. (1) When any goods or chattels are distrained on, they shall, after due notice given in the *Gazette* be sold by the authorized person at public auction in such a manner as is usual in the sales under executions issuing out of the district court and, until the sale, the goods shall remain in the custody of the Commissioner by whom the levy is made.

(2) The money arising from the sale shall be paid over by the authorised person to the Commissioner after deducting therefrom all reasonable and necessary charges and expenses attending the levy and sale which may be allowed by the Commissioner, and the proceeds of sale shall be applied by the Commissioner towards satisfaction of the unpaid tax, penalties, and costs, and the surplus (if any) shall be restored on demand to the owner of the goods distrained, but -

- (a) tools of trade, bedding, and wearing apparel amounting in all to the value not exceeding five hundred dollars shall be exempted from execution;
- (b) after a levy, the owner of the goods seized may redeem them at any time before the time appointed for the sale by paying to the Commissioner the full amount of the tax and penalties thereon, together with all costs and expenses incurred in relation thereto by the date of such payment;
- (c) if at such public auction there are no bids sufficient to cover the tax, penalties, costs and expenses, the unsold goods shall become the property of the Government and may be dealt with accordingly.

EXECUTION AGAINST LANDS OR HOUSES

Failing to recover on goods the Commissioner to sell realty of defaulter.

68. (1) If the amount of the taxes due and recoverable from a defaulter, and of the penalties, costs and expenses chargeable as aforesaid have not been, or in the opinion of the Commissioner cannot be raised by the sale of the goods of the defaulter, the Commissioner may, after 14 days due notice given in the *Gazette*, as well as to any mortgagee or chargee, if known at the time of such notice, put up for sale either the whole of any lands or houses in Belize to which the defaulter is beneficially entitled, or such part thereof as in the discretion of the Commissioner may be selected and marked off as sufficient to realise the required amount.

(2) In default of satisfaction of the debt by any such sale as described in subsection (1), then, if the lands or houses charged with and marked off for the payment of unpaid tax had passed out of the possession of the defaulter before the date of the said sale, the Commissioner may proceed to levy and sell the lands or houses charged or marked off under subsection (1) notwithstanding that such lands or houses are no longer in the possession of the defaulter.

(3) The Commissioner may issue to the officer in charge of the district tax office in which any lands or houses intended for sale are situate, a praecipe to levy the tax by the sale of the lands or houses therein mentioned, which praecipe shall be in the approved form.

Notice to Defaulter.

69. (1) Before proceeding with the sale of any land or house as described in section 68, the Commissioner or the authorized person conducting such sale shall serve or cause to be served on the person in default a notice in the approved form requiring that person, within seven days from the date of service of such notice, to provide the Commissioner with a written statement containing the following—

- (a) an admission or denial by the person that he owes to the Commissioner amounts, which shall be specified in the notice and in the written statement, in respect of tax, penalties, or interest payable under this Act;
- (b) if the person denies owing the amounts specified but admits owing different amounts, a statement of the amounts which the person admits owing are specified;
- (c) if the person is of the view that part or all of the amounts in the notice are owed by some other person, a statement providing the name of that other person;
- (d) a statement of any right, title, or interest (and of the nature of that right, title or interest) in properties which shall be specified in the notice given to the person.

(2) A notice given under subsection (1) shall inform the person that failure to comply with its terms will render the person liable to a fine not exceeding one hundred dollars.

(3) Except in cases specially sanctioned by the Commissioner or the authorized person conducting the sale, every notice under this section shall be served personally on the person in default.

(4) Whenever the Commissioner or the authorized person conducting the sale has reason to believe that the person in default is avoiding service of the notice or that neither he nor his authorized agent can be found, the Commissioner or the authorized person may order the notice to be affixed in some conspicuous manner to the property with respect to which the praecipe to levy has been issued.

(5) The server or the authorized person serving any such notice personally shall endeavour to explain its purport fully to the person upon whom it is served, and shall offer to prepare, and if so requested shall write out the statement which such person is required to make, and in the event that the statement is so prepared, the signature or mark of such person shall, if practicable, be attested by a witness other than the server or authorized person.

(6) The authorized person or server of such notice shall write upon it the date when it is served by him, and shall enter upon a counterfoil of the notice or upon some other record the date and manner of service and the place where it was made.

(7) Every person duly served with a notice under this section but failing to make the statement required within the time and in the manner prescribed is liable on summary conviction to a fine not exceeding one hundred dollars, unless he proves either that he had paid the tax or penalties prior to the notice being served, or that no tax or fine was or is due from him.

On abortive sale of realty and continued default in payment - property to vest in Crown.

70. (1) When the whole of any land or any house in respect of which a levy is made is offered for sale and no bid made for it is equal to or in excess of the tax, penalties, costs, and charges thereon it shall be liable to forfeiture at the discretion of the Minister.

(2) As a condition precedent to the forfeiture, the Commissioner shall cause to be served on the defaulter a notice that such land or house is liable to forfeiture within one month from the date of the service of the notice, if the amount due is not paid.

(3) When any land or house has been declared by the Minister to be forfeited it shall vest in the Government of Belize.

(4) The Commissioner shall forward to the Registrar of the Court for the purpose of registration a statement in a form to be prescribed by the Minister, which statement shall contain the particulars of the land or house, the name of the person in default, the amount due, the date of the abortive sale, and the date of service of the notice of liability to forfeiture.

(5) The registration of the statement shall constitute an indefeasible title.

Conditions of Sale.

71. In all cases of the sale of lands or houses under this Act, the following shall be the conditions of sale -

- (a) the purchaser buys at his own risk as to the provisions of the law necessary to authorize the sale having been complied with;
- (b) a person who intends to purchase shall be allowed access to all documents which show that such provisions have been complied with;
- (c) the purchaser shall not require any proof (beyond the assessment record and the praecipe with the list of defaulters' notices with service) of the identity of the contents, dimensions, or other particulars of the property offered for sale with that advertised;
- (d) The highest bidder for each lot may be the Purchaser;
- (e) If any dispute arises as to any bidding, the property may again be put up for sale;
- (f) The reserve prices will be the amount of the tax, costs, and charges;
- (g) The advance on the bidding may be declared by the Commissioner or authorized person conducting the sale on putting up the specific lot;
- (h) No bid shall be retracted without the consent of the Commissioner or the said authorized person;
- (i) Immediately after the sale, the purchaser shall pay to the Commissioner, or to the authorized person who conducts the sale, a deposit of one-fourth of his bid and the balance shall be payable within seven days thereafter;

- (j) In default of payment of the deposit, the property shall be re-offered for sale immediately and any subsequent bid by the person who has made default as aforesaid shall be ignored or refused;
- (k) If the purchaser fails to complete his purchase within seven days, the deposit shall be forfeited and the property shall be re-offered for sale, and any deficiency between the sale price and the first bid may be recovered from the first bidder as a debt;
- (l) Except in special cases to which the Minister may give his sanction, conveyances for lands, tenements, and hereditaments will only be executed on the prescribed form;
- (m) Conveyances will not be executed until one month has elapsed from the date of sale, and during this period the right is reserved for the Minister to cancel the sale.

Effect of execution sales with regard to title.

72. (1) All sales of lands or houses charged with the payment of unpaid tax, shall, if the provisions of this Act have been duly complied with, operate to confer on the purchaser an indefeasible title thereto, free from all encumbrances.

(2) All sales of land or houses other than those previously specified in this Act shall have the effect of conveying to the purchaser the right, title, and interest therein of the person who has made default in the payment of tax, but -

- (a) no purchaser shall have, or be capable of granting, any title to any land, house or goods purchased under the powers of this Act, if the purchase has been made with intent to defraud creditors, or as agent or trustee for the person in default, or for a spouse or other family member of that person; and
- (b) any such sale shall be void

(3) Any person having a charge or debt by way of specialty or otherwise upon any property of the person named in the assessment record may pay the GST, fines, costs, and expenses properly due under this Act by such person named as aforesaid, and shall be entitled to add the moneys thus paid to such charge or debt, and thereupon the increased charge or debt shall bear the same interest and may be enforced and recovered in the same manner as the original charge or debt.

Form of Conveyance.

CAP. 194
CAP. 190

73. Notwithstanding the provisions of the Registered Land Act or the Law of Property Act, where any land or house is sold under this Act, the Commissioner shall execute and deliver on completion a conveyance thereof to the purchaser in the form approved by the Commissioner for that purpose.

Disposal of Surplus.

74. (1) Any surplus moneys arising on sales under this Act shall, after payment of the GST, penalties, and costs, be paid by the Commissioner to the owner of the property sold, if known, and if not known, then they shall be at the disposal of the Minister on the application of any person entitled for six years from the day of sale, after which they shall be appropriated to the Consolidated Revenue Fund.

(2) If the Commissioner has notice that any person other than the owner of the property sold has a claim to the surplus moneys or any part thereof, either by way of mortgage or other legal encumbrance,

the Commissioner may send to the said owner, by post, a letter addressed to him at his last known place of abode stating that the moneys or some specified part thereof will be paid to such claimant, mortgagee, or encumbrancer unless that owner informs the Commissioner within ten days from the date of the said letter that he does not admit the said claim.

(3) If no reply is received from the owner within the time specified in subsection (2), the surplus moneys, or such part thereof as specified in the said letter, may be paid to the claimant by the Commissioner.

(4) If the owner denies the claim, the Commissioner shall pay the surplus moneys to the Registrar of the Supreme Court, to be placed by the latter to the credit of an account in court, to abide by the settlement by the court of the question as to which person is entitled to it.

(5) The Commissioner shall not be held responsible for any payment made by him under this section.

CLAIM BY THIRD PARTIES

Affidavit by a person not the defaulter claiming the property levied upon.

75. If any person, other than the person making default, claims that he is the owner of any goods or lands which are levied upon as belonging to a party who is named in the assessment record, such person, or any solicitor on his behalf may file an affidavit in the Supreme Court -

- (a) specifying which of the goods or lands he claims as his property;
- (b) stating full particulars of his title thereto; and
- (c) stating the value of the property.

Discontinuance of levy upon bond being given by claimant, etc.

76. If any such person, either at the time of, or subsequent to, the filing of the affidavit, gives security by bond with two sureties (such bonds being hereby exempted from stamp duty) to the satisfaction of the Registrar of the Supreme Court in a sum of five thousand dollars conditioned to secure, firstly, either the total amount of taxes, penalties, costs, and expenses unpaid or such part thereof as may be equivalent to the value of the property claimed, and, secondly, all costs of the legal proceedings incidental to the trial of the issue specified in section 78 hereinafter, the Registrar shall notify the Commissioner to discontinue his levy upon such of the goods and lands as are specified in the affidavit until the determination of the issue.

Abandonment of Levy or setting down for trial.

77. (1) At any time within seven days after receipt of the notification of the levy being discontinued, the Commissioner may abandon the levy altogether, and thereupon shall notify the Registrar and the claimant that the levy is wholly withdrawn and that no further legal proceedings will take place.

(2) If no notice of abandonment is given by the Commissioner in the manner provided in subsection(1), the Registrar shall set the matter down for trial in the Supreme Court not later than four weeks subsequent to security being so given in accordance with the summary procedure of that court.

Issue at trial.

78. At the hearing the issue shall be whether or not the claimant has made out his title to the goods or lands specified in the affidavit, and whether the value thereof has been correctly stated in the affidavit and, upon the issues being determined, the Court shall order the bond to be enforced or cancelled, as the case may be.

Procedure to be same as in ordinary cases.

79. Throughout the proceedings in the case of goods claimed as aforesaid, the authorized person by whom levy was made, or in the case of lands being claimed, the Commissioner shall be the defendant, and all steps may be taken and things done as in ordinary cases before the said court, but defendant shall not be ordered to pay any costs unless the court is of the opinion that he has been guilty of wilful neglect.

Exemption from stamp duties.

80. No summons, process, or other document issued by or for any person acting under this Act shall be subject to stamp duty.

Burden of proof.

81. The burden of proof of exemption from, or abatement of, the tax levied under this Act shall lie on the party claiming the exemption or abatement.

Legal Proceedings to commence within six years.

82. (1) Any prosecution instituted against any person for the commission of any offence against this Act shall be commenced within six years from the time of the offence committed and not afterwards.

(2) Any legal proceedings for the recovery of tax under this Act shall be commenced within six years from the date on which the cause of action accrued.

Debt to the Crown.

83. All taxes, penalties, costs, or other amounts payable under this Act, or under rules made thereunder, are debts due to the Crown and recoverable as such in any court of competent jurisdiction or in any other manner provided by this Act or any other law

Garnishment of debts.

84. (1) When the Commissioner has knowledge or believes that a person is or is about to become indebted to or otherwise liable to make a payment to a person who has failed to make a payment due under this Act or under rules made thereunder, the Commissioner may, by registered letter or letter served personally, require such first-mentioned person to pay the moneys otherwise payable to such second-mentioned person in whole or in part to the Commissioner on account of the liability of the second-mentioned person to make a payment due under this Act or rules made thereunder.

(2) The receipt of the Commissioner for moneys paid as required under this section shall be to the extent of payment a good and sufficient discharge of the original debt or other liability.

(3) Where the Commissioner pursuant to subsection(1) has required an employer to pay to him on account of an employee's liability under this Act or rules made thereunder moneys otherwise payable by

the employer to the employee as emoluments, the requirements shall apply to all future payments by the employer to the employee in respect of emoluments until such liability is satisfied and shall operate to require payments to the Commissioner out of each payment of emoluments of such amounts as may be required by the Commissioner.

(4) Any person who has made any payment by way of satisfaction, in whole or in part, of any debt or other liability due to another person and has failed to comply with any requirement of the Commissioner under this section, is liable to pay to the Crown an amount equal to the lesser of the amount paid by way of such satisfaction or the amount which he was required to pay the Commissioner.

(5) Notwithstanding subsection (1) where the person who is or is about to become so indebted or otherwise liable to a person who has failed to make a payment due under this Act carries on business under a name or style other than his own name, the registered or other letter containing the Commissioner's requirement may be addressed in the name or style under which he carries on business and in the case of personal service shall be deemed to have been served if it is left with an adult person at the place of business of the addressee.

(6) Notwithstanding subsection (1) where the persons who are or are about to become so indebted or otherwise liable to a person who has failed to make a payment due under this Act carry on business as a partnership, the registered or other letter containing the Commissioner's requirement may be addressed in the partnership name and in the case of personal service shall be deemed to have been served if it has been served on any one of the partners or has been left with an adult person employed at the place of business of the partnership.

(7) For the purposes of this section "Commissioner" includes any officer or other person from time to time authorized by the Commissioner to act pursuant thereto.

Recovery of tax in certain cases.

85. (1) If in any particular case the Commissioner has reason to believe that a person who has been assessed to tax may leave Belize before the tax becomes payable under this Act without having paid such tax, he may by notice in writing to such person demand payment of the tax within the time to be limit specified in the notice.

(2) Such tax shall thereupon be payable at the expiration of the time so specified and shall in default of payment, unless security for payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith in the manner prescribed by section 83.

(3) If in any particular case the Commissioner has reason to believe that tax may not be recovered, he may at any time and as the case requires, may -

- (a) forthwith by notice in writing require any person to make a GST return and to furnish particulars of any such liability within the time to be specified in such notice;
- (b) make an assessment upon such person on the amount mentioned in the GST return, or if default is made in making such return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may consider reasonable;
- (c) by notice in writing to the person assessed require that security for the payment of the tax assessed be forthwith given to his satisfaction.

(4) If in any particular case the Commissioner has reason to believe that the tax may become payable by any person, and may not be recovered, he may at any time -

- (a) by notice in writing to the person by whom the tax would be payable determine a period for which tax shall be charged and require such person to render within the time specified therein returns and particulars of such tax liability for that period;
- (b) make an assessment upon such person in the amount mentioned in the GST return or, if default is made in making a return or the Commissioner is dissatisfied with such return, in such amount as the Commissioner may consider reasonable, and such assessment shall be made at the rate of tax imposed.

(5) Notice of assessment made in accordance with subsections (3) and (4) shall be given to the person assessed, and any tax so assessed in accordance with those subsections shall be payable on demand made in writing under hand of the Commissioner and shall in default of payment, unless security for the payment thereof be given to the satisfaction of the Commissioner, be recoverable forthwith in manner prescribed by section 83.

(6) Any person who has paid the tax in accordance with a demand made by the Commissioner, or who has given security for such payment under subsections (3) and (4) shall have the rights of review, objection, and appeal conferred by Part IV, Division 7, and the amount paid by him shall be adjusted in accordance with the result of any such review, objection or appeal.

(7) Subsections (3) and (4) shall not affect the powers conferred upon the Commissioner by section 39.

General Offences.

86. A person who -

- (a) without lawful excuse fails to comply with a requirement made under this Act; or
- (b) knowingly provides any information required by or under this Act that is false or misleading in any material particular,

commits an offence and unless a higher penalty is specifically prescribed, is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

Additional Liability for offence by body corporate.

87. Where a person by whom an offence against this Act is committed, is a body corporate, every director or other officer concerned in any capacity in the management of the body corporate is guilty of the like offence unless he adduces evidence to the fact that the offence was committed without his knowledge or consent and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all the circumstances.

Recovery of Several Sums in one complaint etc.

88. All or any of the sums due in respect of tax from any person and payable to the Commissioner (being sums which are by law sums enforceable as a civil debt) may, whether or not they are due under

one assessment, be included in the same complaint, summons, order, warrant, or other document required by law to be laid before a Magistrate or to be issued by a Magistrate, and every document as aforesaid shall as respects such sum be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.

Execution of warrants.

89. Warrants shall be executed by the respective persons to whom they are directed in any part of Belize.

PART VIII

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

GST-inclusive pricing.

90. (1) The consideration (referred to herein as “the price”) displayed or quoted for a supply must be GST-inclusive but the supplier shall, if so requested by the recipient of the supply, provide the recipient with a breakdown of the price in which the value of the supply and the GST payable thereon are stated separately in addition to the total price.

(2) Despite subsection (1), a taxable person who quotes an amount for a taxable supply to be made to a recipient who is a taxable person shall, if the recipient so requests, quote on the basis of the GST-exclusive value of the supply, provided that the quote states also that GST is payable on the supply and states either the rate of GST or the amount of GST that will be payable.

(3) A person who is not registered for GST may not state that a price quoted or displayed includes GST.

(4) Where a taxable person who makes a taxable supply is not registered at the time the supply is made, the person may not, either at that time or at a later time, recover from the recipient of the supply an additional amount stated to be in respect of the person’s GST liability.

(5) A person who contravenes the requirements of this section commits an offence and is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars, or to imprisonment for a term not exceeding two years or to both.

Currency.

91. (1) An amount taken into account under this Act must be expressed in the currency of Belize.

(2) Where an amount is expressed or paid in a currency other than the currency of Belize -

- (a) if the amount relates to an import of goods, it must be converted to the currency of Belize at the selling rate for sight drafts as last declared by order of the Comptroller of Customs and published in the *Gazette* before the time when the goods are entered; and
- (b) if no such provisions apply, and in any other case, the amount must be converted to the currency of Belize at the Central Bank of Belize mid-exchange rate applying between the foreign currency and the currency of Belize on the date the amount is taken into account for the purposes of this Act.

Effect of changes in tax on existing Contracts.

92. (1) For the purposes of this section the expression “alteration in the law” means the coming into force of this Act or of any amendment to this Act by which-

- (a) a supply of goods or services is charged with, or ceases to be charged with, tax; or
- (b) the rate of tax in respect of the supply of goods or services is increased or reduced.

(2) Where an alteration in the law is made and a supplier has, at any time, entered into a contract with a recipient in respect of the supply of goods or services, then, unless -

- (a) express provision for the exclusion of any such alteration in the law is contained in the contract; or
- (b) the alteration in the law has been taken into account in entering into the contract,

every such contract shall be deemed to be modified so that -

- (c) where the alteration in the law renders the supply liable to be charged with tax, or an increased amount of tax, the supplier may add to the amount agreed to be paid to him by the recipient the amount of that tax, or increase in tax, as the case may be;
- (d) where the alteration in the law renders the supply no longer liable to be charged with tax, or liable to be charged with a reduced amount of tax, the supplier or the recipient may deduct from the amount agreed to be paid under the contract the amount of that tax, or reduction in tax, as the case may be.

Certain persons required to register two months before appointed day.

93. (1) Where -

- (a) during the period of twelve months ending immediately before the day that is three months before the appointed day a person made taxable supplies the value of which was more than seventy-five thousand dollars; or
- (b) the average monthly value of the taxable supplies of a person who has been in business for a period ending immediately before the day that is three months before the appointed day that is less than twelve months was more than six thousand two hundred dollars; or
- (c) there are reasonable grounds for believing that the value of the taxable supplies of a person during the period of twelve months commencing on the day that is three months before the appointed day will be more than seventy-five thousand dollars;

the person commits an offence if, by the day that is two months before the appointed day, he has not applied in accordance with this Act to be registered.

(2) A person who commits an offence against subsection (1) is liable on summary conviction to a fine of not less than five thousand dollars and not exceeding ten thousand dollars, or to imprisonment for a term not exceeding one year or to both.

Invoices given and payments made on or before appointed day.

94. (1) Notwithstanding section 18 of this Act, where on or before the appointed day, an invoice is given or payment is made for a supply of goods or services, tax shall be payable on such supply only to the extent that any part of the supply as is made after the appointed day.

(2) For the purposes of this section, the time of a supply of goods or services referred to in subsection (1), shall be the time when the goods are made available or the services are rendered, and where the supply is a progressive or periodic supply, section 18(3) shall apply for the purposes of subsection (1) of this section.

Schedules.

95. The Minister may, from time to time, by Order published in the *Gazette*, amend any of the Schedules to this Act and every such Order shall be subject to negative resolution.

Regulations.

96. (1) The Minister may make regulations for the better carrying out of the provisions of this Act or for prescribing anything that needs to be prescribed.

(2) Without prejudice to the generality of subsection (1) above, such regulations may provide for -

- (a) the collection of output tax in respect of taxable supplies made by retailers;
- (b) requiring registered persons to indicate in a conspicuous place that the price as shown on goods is inclusive of the tax;
- (c) refunding to the registered persons the GST paid on capital purchases made in the course or furtherance and for the purposes of any business;
- (d) prescribing the duties and functions of officers and other persons appointed or employed under this Act;
- (e) prescribing the form of returns to be made, the particulars to be set forth therein, the persons by whom and the time when or within which such returns are to be made, and the forms of the assessments, notices, and other documents referred to in this Act or necessary in order to give effect thereto;
- (f) providing, where there is no provision in this Act or no sufficient provision in respect of any matter or thing necessary to give effect to this Act, in what manner and form the deficiency shall be supplied;
- (g) refunding to tourists and visitors the tax paid on gifts and souvenirs the value of which is in excess of five hundred dollars;
- (h) providing for such matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for the due administration thereof.
- (i) providing for the recording by the Department of the invoices to be issued by the registered agents.

(3) All regulations made by the Minister under this section shall be subject to negative resolution.

This Act to prevail over CAP. 54, CAP. 280 and Act 26 of 2005.

Act 26/2005 97. The provisions of this Act shall apply notwithstanding anything to the contrary contained in the
CAP. 280 Free Zones Act, the Export Processing Zone Act, or the Fiscal Incentives Act.
CAP. 54

Repeal of Sales Tax Act.

CAP. 63 98. (1) On the coming into force of General Sales Tax under this Act, the Sales Tax Act shall stand repealed.

(2) Notwithstanding such repeal, any tax due or liability incurred under that Act may be collected or enforced as if the said Act had not been repealed.

Repeal of Entertainment Tax Act

CAP. 51 99. (1) On the coming into force of General Sales Tax under this Act, the Entertainment Tax Act shall stand repealed.

(2) Notwithstanding such repeal, any tax due or liability incurred under that Act may be collected or enforced as if the said Act had not been repealed.

Amendment of Stamp Duties Act

CAP.64 100. (1) On the coming into force of General Sales Tax under this Act, section 62 of the Stamp Duties Act [relating to stamp duty on receipts] shall stand repealed.

(2) Notwithstanding such repeal, any duty due or liability incurred under that section may be collected or enforced as if the said section had not been repealed.

(Sections 2 and 9)

FIRST SCHEDULE

ZERO-RATING: EXPORTED GOODS

(1) The following taxable supplies of goods are zero-rated supplies for the purposes of this Act —

- CAP.48**
1. A supply of goods, if the supplier has entered the goods for export under the Customs and Excise Duties Act and the goods have been exported.
 2. A supply of goods, if the Commissioner is satisfied that the goods have been exported from Belize by the supplier.
 3. A supply of goods, if —
 - (a) the goods are supplied in Belize to a non-resident recipient who is not a taxable person, or to the agent of that recipient;
 - (b) the supplier has sufficient documentary evidence to establish that the recipient or agent entered the goods for export under the Customs and Excise Duties Act; and
 - (c) the goods were exported without being altered or used in any way between the time they were delivered or made available to the recipient and the time they were exported, except to the extent, if any, necessary to prepare them for export.
- Act 26/2005
CAP.280**
4. A supply of goods to a commercial free zone under the Free Zones Act or to an export processing zone under the Export Processing Zone Act.
 5. A supply of aircraft's stores or ship's stores, or of spare parts for an aircraft or ship, if the stores or parts are for use, consumption, or sale on the aircraft or ship during a international flight or voyage.
 6. A supply of goods in the course of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting other goods referred to in items 3, 4, or 5 in paragraph (1) of the Second Schedule, if the goods supplied are:
 - (a) attached to or become part of those other goods; or
 - (b) become unusable or worthless as a direct result of being used to repair, renovate, modify or treat the other goods.
 7. A supply of goods if the goods are located outside Belize at the time of supply and will not be imported into Belize by the supplier.
 8. A supply of real property located outside Belize.

(2) A supply of goods is not zero-rated under paragraph (1) if the goods have been or will be re-imported into Belize by the supplier.

(Sections 2 and 9)

SECOND SCHEDULE

ZERO-RATING: EXPORTED SERVICES

(1) The following taxable supplies are zero-rated supplies for the purposes of this Act—

SERVICES CONNECTED WITH EXPORTED GOODS

1. A supply of services directly in connection with land, or improvements to land, situated outside Belize.
2. A supply of services directly in connection with goods situated outside Belize at the time the services are performed.
3. A supply of services directly in connection with goods temporarily imported into Belize under the special regime for temporary imports specified in the Customs and Excise Duties Act, but only to the extent that the services are consumed outside Belize;
- CAP.48** 4. A supply of services directly in connection with a container temporarily imported under the special regime for temporary imports specified in the Customs & Excise Duties Act.
5. A supply of the services of repairing, maintaining, cleaning, renovating, modifying, or treating an aircraft or ship engaged in international transport.
6. A supply of services that—
 - (i) consist of the handling, pilotage, salvage, or towage of a ship or aircraft engaged in international transport; or
 - (ii) are provided directly in connection with the operation or management of a ship or aircraft engaged in international transport.
7. A supply of services directly in connection with a supply referred to in item 1, 2, 5, or 6 in paragraph (1) of the First Schedule, or item 5 or 6 of this paragraph, including a supply that consists of arranging for, or is ancillary or incidental to, such supply.
8. A supply of services to a non-resident who is not a taxable person, if the supply is directly in connection with a supply referred to in item 3 in paragraph (1) of the First Schedule, or items 1, 2, or 3 of this paragraph, including a supply that consists of arranging for, or is ancillary or incidental to, such supply.

SERVICES CONSUMED OUTSIDE BELIZE

9. A supply of services that are physically performed outside Belize, if the services are of a kind that are effectively used or enjoyed at the time and place where they are performed.
10. A supply of services to a non-resident person who is outside Belize at the time the services are supplied, other than a supply of services—
 - (i) directly in connection with land, or improvements to land, situated in Belize;

- (ii) directly in connection with goods situated in Belize at the time the services are performed;
 - (iii) that consist of refraining from or tolerating an activity, a situation, or the doing of an act in Belize, if the restraint or toleration is effectively used or enjoyed in Belize.
- 11. A supply of services that consist of—
 - (i) the filing, prosecution, granting, maintenance, transfer, assignment, licensing, or enforcement of intellectual property rights for use outside Belize;
 - (ii) incidental services necessary for the supply of services referred to in subparagraph (i); or
 - (iii) the acceptance by a person of an obligation to refrain from pursuing or exercising, in whole or part, intellectual property rights for use outside Belize.
- 12. A supply of telecommunications services by a resident telecommunications supplier to a non-resident telecommunications supplier, to the extent that the supply is for the use or consumption of a person outside Belize at the time the services are performed.
- 13. A supply of telecommunications services that are provided to a person, other than a telecommunications carrier, if the telecommunications service is initiated outside Belize.

(3) A supply of services is not zero-rated under item 10, 12, or 13 in paragraph (1) if the supply is a supply of a right or option to receive a supply of goods or services in Belize, unless the supply to be received would be zero-rated if it were made in Belize.

(4) Without limiting paragraph (3), a supply of services is not zero-rated under item 10, 12, or 13 in paragraph (1) if the services are supplied under an agreement that is entered into, whether directly or indirectly, with a person who is a non-resident, if—

- (a) the performance of the services is, or it is reasonably foreseeable at the time the agreement is entered into that the performance of the services will be, received in Belize by another person, and
- (b) it is reasonably foreseeable, at the time the agreement is entered into, that the other person will not be a taxable person when it receives the performance of the services,

and for the avoidance of doubt, if the supply is a supply of a right or option to receive services, the performance of the services referred to in this paragraph is the performance of the services to be received, rather than the granting of the right or option.

(Sections 2 and 9)

THIRD SCHEDULE

ZERO-RATING: OTHER SUPPLIES AND IMPORTS

(1) In this schedule-

“unprocessed,” in relation to food, means that the food contains no additives, other than vitamins or minerals, and has not been subjected to a process or treatment other than pasteurizing, freezing, chilling, or packaging, a mechanical process, or a process that solely employs the elements of weather.

(2) Subject to the regulations, a taxable supply or taxable import is zero-rated for the purposes of this Act if it is a supply or import of one of the following items—

FOOD FOR HUMAN CONSUMPTION

1. Unprocessed food for human consumption if the food of a kind itemised in the following table:

Item	Description
1	Rice
2	Flour
3	Bread
4	Corn
5	Fresh Meat from any mammal, bird, or fish
6	Eggs
7	Beans
8	Sugar
9	Tortilla
10	Fresh Milk
11	Fresh fruits and vegetables (locally produced)
12.	Salt
13.	Cooking lard
14.	Baby formula
15.	Margarine

2. Any live bird, fish, crustacean, mollusc or other animal of a kind generally used as, or producing, food for human consumption.

3. Hatching eggs.

(Section 2 and 15)

FOURTH SCHEDULE

EXEMPT SUPPLIES

(1) In this schedule-

“new residential premises” means residential premises that -

- (a) have not previously been sold as residential premises or been the subject of a long-term lease;
- (b) have been created by the substantial renovation of a building; or
- (c) have replaced demolished premises on the same land;

“residential premises” means a building occupied or capable of being occupied as a residence, but not including hotel or holiday accommodation.

(2) The following supplies are exempt for the purposes of this Act -

FINANCIAL SERVICES AND OTHER INTERMEDIATION SERVICES

1. A supply of the following “financial services,” except where provided in return for an explicit fee or charge-
 - (a) granting, negotiating, and dealing with loans, credit, credit guarantees, and security for money, including management of loans, credit, or credit guarantees by the grantor;
 - (b) transactions concerning money, deposit and current accounts, payments, transfers, debts, cheques, or negotiable instruments, other than debt collection and factoring;
 - (c) transactions relating to financial derivatives, forward contracts, options to acquire financial instruments, and similar arrangements;
 - (d) transactions relating to shares, stocks, bonds, and other securities, other than custody services;
 - (e) management of investment funds;
 - (f) provision, or transfer of ownership, of an insurance contract or the provision of reinsurance in respect of such contract;
 - (g) provision, or transfer of ownership, of an interest in a scheme whereby provision is made for the payment or granting of benefits by a benefit fund, provident fund, pension fund, retirement annuity fund or preservation fund;
 - (h) a supply of credit under a finance lease, if the credit for the goods is provided for a separate charge and the charge is disclosed to the recipient of the goods; or
 - (i) the arranging of any of the services in paragraphs (a) to (h).

2. A gambling supply, but only if
 - (i) the supply is of a ticket in Boledo or Jackpot Lottery; or
 - (ii) the supply is of a ticket in a lottery where the total winnings are less than one thousand five hundred dollars.

RESIDENTIAL PROPERTY

3. A sale of real property to the extent that the property relates to residential premises other than new residential premises.
4. A supply of residential accommodation.

EDUCATION

- CAP. 36 5. A supply of goods or services by an Educational Institution within the meaning of the Education Act in the course of providing training or education to an individual, if that Institution -
 - (i) in the case of a private school, is registered under that Act, and
 - (ii) in any other case, is approved for the purposes of this item by the Minister to whom responsibility for education is assigned
6. A sale, lease, licence or other supply of the use of land, or a supply of goods and services in connection with the construction of buildings or other facilities on land, if -
 - CAP. 36 (i) the supply is provided to an Education Institution within the meaning of the Education Act; and
 - (ii) the Minister responsible for Education has issued a notice in writing stating that he is satisfied that the land, buildings, or facilities will be used in providing supplies that are exempt under item 7 and the supplier holds an original or certified copy of that notice.
7. Textbooks, school work books, or other educational texts in question-and-answer format with spaces for insertion of answers, children's picture or painting books, or exercise books; other books in single sheets, dictionaries and encyclopedias and serial instalments thereof, other books, Music printed or in manuscript whether or not bound or illustrated, maps and charts in book form.
- CAP. 36 8. Equipment or furniture for the use of an Educational Institution within the meaning of the Education Act, provided that the supplier holds a Statutory Declaration from the Institution stating that the goods will be used only in the course of providing goods or services that are exempt under items 6 and 7.

MEDICINES AND MEDICAL SUPPLIES FOR HUMAN USE

9. Analgesics in the form of liquids, tablets, capsules, or other solid dosage forms for oral or rectal use.

10. Cough and cold preparations in the form of liquid, tablets, capsules or other solid dosage forms for oral or nasal use.
11. Diagnostic-testing kits and devices for testing glucose in blood and urine.
12. Insulin and insulin syringes with needles and devices of a type not exceeding 100 units (1.0ML) capacity, for the administration of U-100 insulin.
13. Oral rehydration preparations in the form of salts or solutions of W.H.O./Paramacopoeia standards.
14. Dialysis fluids.
15. Oxygen.

SUPPLIES CONNECTED WITH AGRICULTURE

16. Animal feeding stuff suitable for any live bird, fish, crustacean, mollusc or other animal of a kind generally used as, or producing, food for human consumption or for any draught animal.
17. Seeds and other means of propagation of plants that are used for providing either food listed in item 1 of the Third Schedule or a feeding stuff referred to in item 16 above.
18. Preparations formulated for agricultural use, namely, fertilizers, pesticides, fungicides and herbicides.
19. Crop dusting services.

ACCOMMODATION SERVICES

20. The supply of accommodation in a hotel, inn, guesthouse, boarding house, lodging house or any other similar establishment.

FRUIT CONCENTRATE

21. Locally produced fruit concentrate.

UTILITIES AND PUBLIC TRANSPORT

22. A supply of electricity to consumers who use up to \$150.00 of electricity per month.
23. A supply of Public Postal Services.
24. A supply of water (other than water supplied in bottles or similar containers) or domestic sewerage services.
25. A supply of the domestic public transport of passengers on any regular scheduled flight, vehicle, or vessel if-

- (a) the transport is for use by any person who pays the required fare and is not provided to a particular class of person, such as, without limitation, an employee of the supplier or a guest at a hotel or similar establishment;
 - (b) the supply is not provided by a tour operator or as part of a tour; and
 - (c) the supplier:
 - (i) in relation to transport supplied on a domestic flight, is licensed by the Air Transport Licensing Authority;
 - (ii) in relation to transport supplied in a vehicle, has been issued with a Road Service Permit by the Transport Board established under section 4 of the Motor Vehicles and Road Traffic Act; or
 - (iii) in relation to transport supplied in a vessel, is licensed under the Harbour and Merchant Shipping Act.
- CAP. 230
- CAP. 234

EXPORTED SERVICES

26. A supply of the international transport of passengers or goods.

(Section 2)

FIFTH SCHEDULE

EXEMPTED IMPORTS

(1) The following imports of goods are exempt

1. An import of goods if the supply of those goods by the importer will be exempt under items 5 to 19, 21 and 23 in paragraph (2) of the Fourth Schedule.
2. An import of goods is exempt if it is exempt from customs duty under Item 3(A), 3(B), 3(C), 3(D), 3(E), or 3(F) in the List of Conditional Exemptions in the First Schedule to the Customs and Excise Tax Act.

CAP. 48