



BELIZE COMPANIES & CORPORATE AFFAIRS REGISTRY

The Department of General Sales Tax in collaboration with the Belize Companies & Corporate Affairs Registry hereby inform:

- **All** persons applying to register a **new** business
- Or a business that has been **operating** but **not** registered
- And owners requesting **any type of changes** to their business shall **apply** in writing to the Commissioner of General Sales Tax to request a Compliance Letter **prior** to visiting the Companies Registry to tender their business request.

REMEMBER:

Section 28 of the GST Act 2005 requires a registered person to give notification of changes to the Commissioner of General Sales Tax. **FAILURE TO DO SO IS AN OFFENCE.**

NOTE: Upon visiting the Department of General Sales Tax to apply for a Compliance Letter, all persons applying to register a business that has been operating but not registered **must** submit their sales and purchases records for the period(s) in operation for perusal by personnel of the department.