

Jurisdiction's name: BELIZE			
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g., income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Belize Tax Service is the only office facilitating the issuance of a Tax Identification Numbers. Individual, Partnership, and Limited Liability Companies should register with the Tax department before the commencement of operation. Shareholders of companies are also issued a Tax Identification Number. Employers should register their employees upon employment to obtain a TIN, only for first time employment. Tax Identification Number does not change for individuals (employees). However, TINs change for Individual and Partnership businesses upon changing to a Limited Liability Company. Tax Identification Numbers are issued for:</p> <p>Business Tax General Sales Tax Contract Tax Employee Income Tax. Importers & Exporter (Custom purposes) Corporate Income Tax (Only Petroleum activities)</p> <p>Different TINs are not issued for different tax types. Tax Identification Number issued for Business Tax, General Sales Tax and Contract Tax will use the same TIN. To identify the different taxes, codes(numbers) are use at the end of the TINs to identify the tax type.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[Yes/No] No	Entities	[Yes/No] No
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response: Only employed individuals are issued a TIN.			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response: Currently all entities are required to register with the Tax department, however, automatic registration does not occur, our tax system has been replaced. IRIS Belize will			

incorporate third party information, and the tax department will be able to register taxpayers automatically.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Belize Tax Identification Numbers are only numerical. Six digits TINs are generated by the tax system automatically.

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

The General Sales Tax Certificate and the Business Tax Certificate are the only documents that display the Tax Identification Number. The Certificate should be exhibited in an area visual to the customer.

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. <https://bts.gov.bz> (Registration) In addition, please provide a link to an online TIN-verification tool, if available. <https://irisbelize.bts.gov.bz>

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Director General
Mrs Michelle Longsworth
Belize Tax Service
Charles Bartlett Hyde Building
Mahogany Street
Belize City
Belize

Email; Michelle.Longsworth@bts.gov.bz