

include International Safe Custody Services, International Asset Protection and Management, International Collective Investment Schemes or Mutual Funds Services, International Money Lending Services, International Brokerage Services, International Accounting Services and International Payment Processing Services. The common denominator is that all such companies are barred from doing business in Belize, and so would ordinarily have no tax liability arising. However, if such persons had local employees, they would be required to have a TIN. In addition to the foregoing, companies operating in Commercial Free Zones would not have a TIN in the first ten years of operation (being exempted from Belize tax for an initial 10 year period) unless they had employees. Companies in Export Processing Zones are exempt from Belize tax on exports and would be required to have TINS only if they were to have employees or if they were allowed to trade in the domestic market.

It must be reiterated, however, that TINs may be issued to any of the foregoing entities either on application (at the point where the individual or entity is about to have a tax obligation) or when the tax administration issues a TIN because a determination has been made by it that a tax obligation has arisen.

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 the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

The SIGTAS tax software is shared by both the Income Tax and the General Sales Tax Departments and both Departments can issue TINS. The TIN is strictly numeric and consists of six digits. There is a coding of tax types which is reflected in two additional digits that are added to the unique TIN.

For example, John Jones might have the unique TIN of 000005. He might be subject to both personal income tax (as an employee), business tax (as a business person) and General Sales Tax (as a sales tax agent). The tax type codes for the three taxes are 10 (for personal income tax), 13 (for business tax) and 66 (for general sales tax). The following expressions of his TIN could then be:

00000510- i.e. John Jones as a personal income tax payer,

00000513- i.e. John Jones as a business tax payer, or

00000566- i.e. John Jones as a general sales tax agent. At all times, however, his unique TIN will be the first 6 digits.

Section III – Where to find TINs?

Please list 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.

TINs are located only on tax forms used by the domestic tax administrations and located in the top right corner of such return forms. They are not located on passports, social security cards or any other document used by any external party other than the Tax Departments.

Entities such as the Customs Department and domestic banks require TINs for certain transactions but these are not reflected in the design of their business forms.

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

The Belize Tax Administration does not currently have further information on TINs on the administration's website. There is no TIN-verification tool available.

Section V – Contact point for further information

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

For further information on TINs please address enquiries to – kent.clare@itx.gov.bz

Ann.cayetano@itx.gov.bz and denise.staine@itx.gov.bz