

Jurisdiction's name:			
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 Department issues all Tax Identification Numbers (TIN). TINs are issued to Individuals(employees), Sole Proprietors, Partnerships, Limited Liability Partnerships, and Companies. It is not mandatory for an unemployed individual to have a TIN. Directors and shareholders are also required to have a TIN.</p> <p>Reportable Financial Institutions for Common Reporting Standards are required to obtain Tax Identification numbers from all account holders.</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>A Tax Identification Number changes if a business structure changes such as in the case where a Sole Proprietor changes to a Limited Liability Partnership or Limited Liability Company or where a Limited Liability Partnership changes to a Limited Liability Company. TIN numbers for individual do not change.</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:

Individuals usually applies for TIN upon employment. If an individual is not employed nor an owner, shareholder, or director to a business entity, it is not mandatory to have a Tax Identification Number.

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:

TIN numbers are not automatically issued. Taxpayers are required to register for a TIN.

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).

The TIN consists of 7 digits which includes the use of check digit. "All successfully registered taxpayers through our Revenue Management System will be generated a 6 Digit TIN number, and an additional single check digit at the end." The check digit is not visible to the taxpayer.

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 for Business Entities.

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/>

In addition, please provide a link to an online TIN-verification tool, if available.

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

Eleanor Hyde Building

Lake Independence Boulevard

Belize City

Belize

Email: Michelle.Longsworth@bts.gov.bz