

BELIZE:

TAX ADMINISTRATION AND PROCEDURE
(AMENDMENT) ACT, 2021

ARRANGEMENT OF SECTIONS

1. Short title.
2. Amendment of section 2.
3. Insertion of new section 64A.
4. Amendment of section 97.



No. 19 of 2021

I assent,

(H.E. MS. FROYLA TZALAM)
Governor-General

23rd September 2021

AN ACT to amend the Tax Administration and Procedure Act, Act No. 8 of 2019; to authorize the Director General to publish the names of tax defaulters in the Gazette and any local newspaper; to amend the general provisions of Part X Criminal Proceedings pertaining to the prosecution of tax offences; and to provide for connected and incidental matters.

(Gazetted 25th September, 2021).

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:

1. This Act may be cited as the

Short title.

TAX ADMINISTRATION AND PROCEDURE
(AMENDMENT) ACT, 2021,

8 of 2019.
24 of 2019.

and shall be read and construed as one with the Tax Administration and Procedure Act, which, as amended, is hereinafter referred to as the principal Act.

Amendment of
section 2.

2. The principal Act is amended in section 2 by repealing the definition of “tax officer” and replacing it with the following—

““tax officer” means any employee or officer of the Department;”.

Insertion of
new section
64A.

3. The principal Act is amended by inserting the following new section immediately after section 64—

“Publication of
Notice to Tax
Defaulters.

64A.—(1) The Director General shall from time-to-time cause to be published in three consecutive issues of the *Gazette*, a newspaper of general circulation in Belize or on the website of the Department, for no less than twenty-one consecutive days, a notice to all defaulters to the effect that warrants will be issued for the recovery of all taxes remaining unpaid for over twenty-one days from the issue of the notice, together with the penalty and interest due thereon.

(2) It shall be sufficient for the Director General to include in the notice—

- (a) the districts in which the persons in default of payment of taxes reside;
- (b) the names of the persons in default of payment of taxes; and
- (c) the taxes that are unpaid together with the amounts of such taxes.

(3) The notice shall be issued by or under the authority of the Director General.

(4) A definite day may be fixed in the notice, which shall not be less than twenty-one days from the first publication of the notice, and such publication shall be sufficient notice to all defaulters.”.

4. The principal Act is amended in section 97–

Amendment of
section 97.

(a) by repealing sub-section (2) and replacing it with the following–

“(2) No prosecution for an offence under this Act, a tax law or any regulations made thereunder shall be instituted except by, or with the consent in writing of, the Director General or the Director of Public Prosecutions,

provided that this sub-section shall not prevent the arrest, or the issue or execution of a warrant for the arrest, of any person in respect of such an offence, or the remand in custody or on bail of any person charged with such an offence, notwithstanding that the necessary consent to the institution of proceedings for the offence has not been obtained.”;

(b) by inserting the following new sub-sections after sub-section (2)–

“(2A) The Director General may appoint any fit and proper person to prosecute offences under this Act, a tax law administered under this Act or under any regulations made hereunder.

(2B) All offences under this Act shall be tried summarily without the consent of the accused unless otherwise directed by the Director of Public Prosecutions. If no contrary direction is received by the court at the time of arraignment or trial, the court shall proceed to summary trial without making any further enquiries in that respect.

(2C) In the investigation and prosecution of offences under this Act, or in the obtaining of ancillary and interim orders from the court, or in the taking of any other measures referred or provided by this Act, the Director of Public Prosecutions, the Director General and the Commissioner of Police may coordinate their activities and render one another all such assistance as may be required for giving full effect to the provisions and purposes of this Act.”; and

- (c) in sub-section (5)(b) by inserting the words “or by the Director General” immediately after the word “Prosecutions”.