

BELIZE:

GENERAL SALES TAX (AMENDMENT) REGULATIONS, 2025

ARRANGEMENT OF REGULATIONS

1. Citation.
2. Amendment of regulation 13.
3. Amendment of regulation 14.
4. Amendment of regulation 15.
5. Amendment of regulation 16.
6. Amendment of regulation 17.
7. Amendment of regulation 28.
8. Negative resolution.

BELIZE:

STATUTORY INSTRUMENT

No. 35 of 2025

REGULATIONS made by the Minister responsible for finance in exercise of the powers conferred upon him by section 96 of the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition 2020, and all other powers thereunto him enabling.

(Gazetted 22nd March, 2025)

1. These Regulations may be cited as the

Citation.

GENERAL SALES TAX (AMENDMENT)
REGULATIONS, 2025,

and shall be read and construed as on with the General Sales Tax Regulations, which is hereinafter referred to as the principal Regulations.

Sub. Leg, 2020
Edn. CAP. 63
p.3.

2. The principal Regulations are amended in regulation 13–

Amendment of
regulation 13.

- (a) in sub-regulation (1)(a), by inserting after the word “thereon”, the words “or the words “electronic tax invoice”, if the invoice is electronic”;
- (b) in sub-regulation (2), by deleting the words “Tax Invoice” and substituting the words “Printed tax invoices”; and
- (c) by inserting after sub-regulation (2), the following new sub-regulation–

“(3) Electronic tax invoices shall be issued in the electronic format specified by the Commissioner in accordance with the technical provisions published on the website of the Belize Tax Service Department and, in addition to the information provided in sub-regulation (1), shall include the following information–

- (a) electronic signature of the issuer or their representative at the time of issuance in accordance with the electronic signature policy established by the Commissioner for this purpose;
- (b) unique code of authorization for electronic issuance; and
- (c) other specifications and requirements established by the Commissioner for technical, technological, or control purposes.”.

Amendment of
regulation 14.

3. The principal Regulations are amended in regulation 14–

(a) in sub-regulation (2)–

- (i) in paragraph (d), by deleting the word “and”;
- (ii) in paragraph (e), by deleting the full stop and substituting “; and”; and
- (iii) by inserting after paragraph (e), the following new paragraph–
 - “(f) the quantity and reasonable description of the supply of good or service.”; and

- (b) by inserting after sub-regulation (2), the following new sub-regulation–

“(3) Electronic tax receipts shall be issued in the electronic format specified by the Commissioner in accordance with the technical provisions published on the website of the Belize Tax Service Department and, in addition to the information provided in sub-regulation (2), shall include the following information–

- (a) electronic signature of the issuer or their representative at the time of issuance in accordance with the electronic signature policy established by the Commissioner for this purpose;
- (b) unique code of authorization for electronic issuance; and
- (c) other specifications and requirements established by the Commissioner for technical, technological, or control purposes.”.

4. The principal Regulations are amended in regulation 15 by inserting after sub-regulation (2), the following new sub-regulation–

**Amendment of
regulation 15.**

“(3) The conditions set forth in this regulation shall not apply to GST-registered persons who issue electronic invoices and other electronic tax documents, who in any case shall follow the provisions established in these Regulations and the specifications and requirements established by the Commissioner for technical, technological, or control purposes for the issuance of electronic documents.”.

Amendment of
regulation 16.

5. The principal Regulations are amended in regulation 16–

- (a) in sub-regulation (2)(a) by inserting after the word “thereon”, the words “or “electronic credit note or debit note” if the credit note or debit note is electronic”;
- (b) in sub-regulation (2)(e) by deleting the words “shown on” and substituting the words “contained in”;
- (c) by inserting after sub-regulation (2), the following new sub-regulations–

“(3) Electronic credit and debit notes shall be issued in the electronic format specified by the Commissioner in accordance with the technical provisions published on the website of the Belize Tax Service Department and, in addition to the information provided in sub-regulation (1), shall include the following information–

- (a) electronic signature of the issuer or their representative at the time of issuance in accordance with the electronic signature policy established by the Commissioner for this purpose;
- (b) unique code of authorization for electronic issuance;
- (c) identification number of the electronic tax invoice issued to be adjusted; and
- (d) other specifications and requirements established by the Commissioner for technical, technological, or control purposes.

(4) If the tax invoice to be adjusted by a credit note or debit note is an electronic tax invoice, the credit or debit note shall also be issued electronically.

(5) A credit note or debit note issued to adjust a printed invoice shall also be issued in printed form.”.

6. The principal Regulations are amended in regulation 17 by inserting after sub-regulation (2) the following new sub-regulation–

Amendment of
regulation 17.

“(3) In the case that the issued tax invoice is electronic, for a tax credit to be allowed or a refund made, the registered person shall proceed in accordance with the procedures and technological infrastructure provided by the Belize Tax Service Department for this purpose.”.

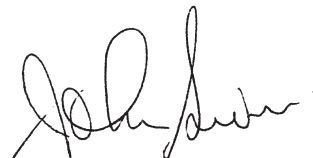
7. The principal Regulations are amended in regulation 28(3) by deleting the words “whose annual sales exceed \$100,000.00”.

Amendment of
regulation 28.

8. These Regulations are subject to negative resolution.

Negative
Resolution.

MADE by the Minister responsible for finance this 19th day of March, 2025.



HON. JOHN BRICEÑO

Prime Minister and Minister of Finance, Economic
Development, Investment, Civil Aviation and Immigration
(Minister responsible for finance)