

**BELIZE:**

**DESIGNATED PROCESSING AREAS (GLOBAL DIGITAL SERVICES) REGULATIONS, 2025**

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**BELIZE:**

**STATUTORY INSTRUMENT**

**No. 121 of 2025**

*REGULATIONS made by the Designated Processing Areas Committee, with the approval of the Minister, in exercise of the powers conferred upon it by section 31 of the Designated Processing Areas Act, Chapter 280 of the Laws of Belize, Revised Edition 2020, and all other powers thereunto it enabling.*

*(Gazetted 3rd September, 2025).*

**PART I**

*Preliminary*

1. These Regulations may be cited as the

Citation.

**DESIGNATED PROCESSING AREAS (GLOBAL DIGITAL SERVICES) REGULATIONS, 2025.**

2. In these Regulations—

Interpretation.

“Act” means the Designated Processing Areas Act.

CAP. 280.

**PART II**

*Lending of Non-Controlled Items*

3. An approved company shall not lend any non-controlled item for which a benefit was received to any person except with the written approval of the DPAC.

Restriction on lending non-controlled item.

4. An approved company that desires to lend, to any individual, a non-controlled item for which a benefit was received may make a request, in writing, to the DPAC in the approved form, and include the following information—

Request to lend non-controlled item.

- (a) a description of the item;
- (b) the serial number of the item;
- (c) the customs entry number of the item;
- (d) the name and address of the person to whom the item is to be lent;
- (e) the duration that the item will be lent;
- (f) the reason for lending the item; and
- (g) any other information as determined necessary by the DPAC.

**Decision of DPAC in respect to lending non-controlled item.**

**5.**–(1) The DPAC may approve or refuse a request under regulation 4 and shall inform the approved company of its decision, in writing, within seven days of receipt of the request.

(2) Where the DPAC approves a request, it shall include in its decision–

- (a) the information stated under regulation 4, where relevant; and
- (b) any conditions by the DPAC for lending the non-controlled item.

(3) Where a request is refused, the DPAC shall provide reasons for its decision in writing.

**Information on non-controlled item to be included in quarterly report.**

**6.** An approved company that is granted approval under regulation 5 shall include any relevant information in respect to any non-controlled item lent as an annexure in its quarterly report, including the current status of the non-controlled item lent.

7.-(1) Where the period approved for the lending of any non-controlled item is expired, the approved company shall cause the non-controlled item to be returned to the approved company within fourteen days of the expiration date.

Expiration of approved period for lending of non-controlled item.

(2) Any non-controlled item returned under sub-regulation (1) shall be disposed of in accordance with section 17A of the Act.

### PART III

#### *Eligibility for DPA Status*

8. In addition to the requirements under section 10 of the Act, to be eligible for a DPA status, an approved company that is conducting the activity of global digital services shall provide the following information to the DPAC-

Additional requirements in respect to eligibility for DPA status.

- (a) proof of registration with the Social Security Board;
- (b) proof of registration with the Belize Tax Service;
- (c) a plan for research and development, including a description of, and schedule for, the implementation of a higher tiered service; and
- (d) any other information as determined necessary by the DPAC to process the application.

9. Where a company submits, in its application for a DPA status, that it may establish a day care center or an after-school programme for children under section 10(1)(k) of the Act, the company may submit to the DPAC a plan for the establishment of a day-care centre or an after-school programme, including a schedule for implementation of the facility and programme.

Plan for day-care center and after school programme.

Compliance with standards.

**10.** An approved company shall comply with standards, including–

- (a) to assign a room in the DPA as a training room;
- (b) to identify and maintain a space to be used as a cafeteria and leisure area for staff of the DPA;
- (c) to be compliant with any relevant provision under the–

CAP. 297.

(i) Labour Act; and

CAP. 131.

(ii) Belize Building Act; and

- (d) any other standard as determined necessary by the DPAC.

#### PART IV

#### *Benefits on Samples for Marketing Campaign or Promotion*

Request for benefits on samples for marketing campaign or promotion.

**11.–(1)** A request, under section 18(7B) of the Act, for benefits on goods that an approved company desires to use as samples for a marketing campaign or promotion shall include the following information–

- (a) a description of goods and any relevant marketing campaign or promotion;
- (b) proof of the value of the goods;
- (c) the serial number of the goods;
- (d) the customs entry number of the goods;
- (e) the company on whose behalf the approved company intends to market or promote the goods;

- (f) the proposed duration of the marketing campaign or promotion; and
- (g) any other information as determined necessary by the DPAC.

(2) The Ministry may approve or refuse a request under section 18(7B) of the Act, and shall inform the approved company of its decision, in writing, within seven days of receipt of the request.

(3) Where a request under section 18(7B) of the Act is refused, the DPAC shall provide reasons for its decision in writing.

**12.** An approved company that is granted a benefit under regulation 11 shall include any relevant information in respect to the samples for a marketing campaign or promotion as an annexure in its quarterly report, including an inventory containing the current status of the samples.

Information on samples for marketing or promotion to be included in quarterly report.

**13.** Where the period approved for the marketing campaign or promotion is expired, the approved company shall dispose of the samples in accordance with section 17A(2) of the Act.

Expiration of approved period for marketing or promotion.

## PART V

### *Benefits on Items Necessary to Conduct Research and Development*

**14.**-(1) An approved company may make a request to the DPAC for benefits on items necessary to conduct research and development of a higher tiered service.

Request for benefits on items necessary to conduct research and development.

(2) For the purposes of this regulation, “higher tiered service” means any service that involves complex tasks which require a greater level of expertise, skill, or knowledge to complete, and may involve higher levels of decision-making and analysis.

Decision of DPAC in respect to items necessary to conduct research and development.

**15.**—(1) The DPAC may approve or refuse a request under regulation 14 and shall inform the approved company of its decision, in writing, within seven days of receipt of the request.

(2) Where the DPAC refuses a request under this regulation, the DPAC shall provide reasons for its decision in writing.

Information on higher tiered service to be included in quarterly report.

**16.** An approved company that is granted approval by the DPAC under regulation 15 shall include any relevant information in respect to the higher tiered service as an annexure in its quarterly report, including the current status of the research or development.

Duration of benefit on items necessary to conduct research and development.

**17.** Notwithstanding anything contained in the Act, a benefit on items necessary to conduct research and development shall be for a period not exceeding twelve months.

## PART VI

### *Miscellaneous*

Requirements for the grant of conditional approval.

**18.**—(1) A conditional approval granted under section 9(1C) of the Act, shall be valid for a period of six months and shall be issued only where the company complies with the following requirements—

- (a) the company provides proof that it has applied for any relevant licences or permits in the approved form; and
- (b) the company provides the DPAC with a letter of intent indicating that the company will meet all requirements for the application within the period of the conditional approval.

(2) A company that fails to meet the requirements for the application within the stipulated period of the conditional approval, shall not be granted final approval and shall be liable for any benefits received on any items or to a fine of six thousand dollars, whichever is the lesser.

**19.**-(1) Where an approved company is located on a floor of a multi-story building or any part of a floor of a multi-story building, the DPA company shall ensure that all emergency exit points of the DPA, are secured with a shock proof emergency door.

Security and control of DPA.

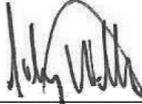
(2) For the purposes of this regulation, “shock proof emergency door” means a door that, at a minimum, is a steel door that can be opened only from the inside of the building and sends a signal to an electronic security system when the door is accessed.

**20.** The DPAC may consult the Belize Business Processing Outsourcing Association or a representative of a global digital services company that is not a member of the BPO Association on any matter affecting a global digital services company, including–

DPAC may consult BPO Association.

- (a) cyber security;
- (b) standard operating procedures for global digital services companies; or
- (c) minimum requirements to operate a global digital services company under the DPA programme.

**MADE** by the Designated Processing Areas Committee with the approval of the Minister responsible for investment this 22 day of August 2025.



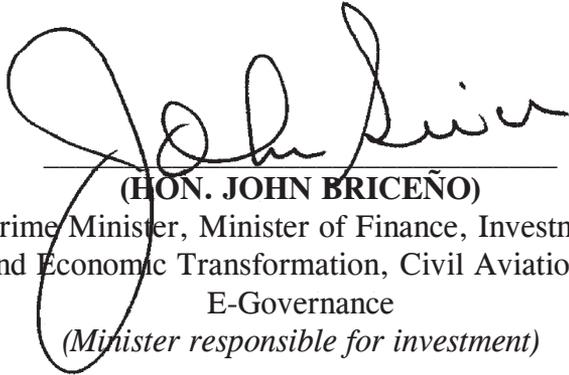
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**(JODY WILLIAMS)**

Chairperson

*Designated Processing Areas Committee*

**APPROVED** by the Minister responsible for investment  
this 27 day of August 2025.



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**(HON. JOHN BRICEÑO)**

Prime Minister, Minister of Finance, Investment  
and Economic Transformation, Civil Aviation &  
E-Governance

*(Minister responsible for investment)*