

BELIZE:

**GENERAL SALES TAX (AMENDMENT) (NO. 2)
REGULATIONS 2025.**

ARRANGEMENT OF REGULATIONS

1. Citation.
2. Amendment of regulation 2.
3. Insertion of a new Part II A.
4. Negative Resolution.

BELIZE:

STATUTORY INSTRUMENT

No. 140 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 25th October, 2025)

1. These Regulations may be cited as the

Citation.

**GENERAL SALES TAX (AMENDMENT) (NO. 2)
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and shall be read and construed as one with the General Sales Tax Regulations, as amended, which is hereinafter referred to as the principal Regulations.

Sub. Leg,
2020 Edn.
CAP. 63 p.3.
35 of 2025.

2. The principal Regulations are amended in regulation 2 by inserting the following new terms and definitions in the appropriate alphabetical sequence–

Amendment of
regulation 2.

“credit note” means the document given under section 37 of the Act when the amount of GST shown on an electronic tax invoice, as affected by any previous credit or debit notes issued in respect of the supply, is more than the adjusted amount;

“debit note” means the document given under section 37 of the Act when the amount of GST shown on an electronic tax invoice, as affected by any previous credit or debit notes issued in respect of the supply, is less than the adjusted amount;

“issuer” means a registered person who issues an electronic tax document in accordance with Part IIA;

“recipient” means a registered person who acquires goods and services and who, on the occasion of a transaction, receives an electronic tax document in accordance with Part IIA;

“tax document” means–

- (a) tax invoice;
- (b) credit note;
- (c) debit note; or
- (d) tax receipt;

“tax receipt” means the document required to issued in accordance with regulation 14 when a registered person makes a supply of goods or service to an unregistered person or a final consumer.”

Insertion of
new Part II A.

3. The principal Regulations are amended by inserting after Part II, the following new Part II A–

“PART II A

General Electronic Issuance and Invoicing Obligations Relating to Tax Documents

Integration
of electronic
system.

16A.–(1) A registered person who wish to issue a tax document electronically, shall complete the electronic transmission and reception tests and procedures under regulation 16G.

(2) Upon successful completion of the tests under sub-regulation (1), a registered person shall comply with regulation 16B to begin electronic issuance of his tax documents.

(3) The Commissioner shall publish a schedule of registered persons who are authorized to issue tax documents electronically along with the dates of authorisation, deadlines, transitions, coexistence with printed tax documents, and any other relevant information.

16B. A registered person may issue tax documents electronically in the electronic format where the following criteria is met—

Electronic tax documents.

- (a) the tax document is generated in accordance with the procedure outlined in the technical documentation published in accordance with regulation 16G;
- (b) the tax document contains a quick response code (QR code);
- (c) the other requirements pertaining to electronic tax documents under these Regulations; and
- (d) the tax document is transmitted to the Commissioner for authorization and delivery to the recipient.

16C.-(1) The issuer shall upon satisfaction that the tax document has met the criteria under regulation 16B(1)(a) to (c), transmit to the Commissioner for authorization for use required under regulation 16B(1)(d), the tax document in either one of the following modes—

Validation and authorisation of tax document.

- (a) previous mode which is the electronic transmission to the Commissioner prior to issuance in real time (based on the verification and authorization by virtue of subregulation (2); or

- (b) subsequent mode which is the electronic transmission to the Commissioner after issuance and based on the verification and authorization of the electronic tax document.

(2) The Commissioner shall receive the tax document and carry out validation procedures in accordance with the following standards—

- (a) confirm compliance with the technical and technological conditions described in the Extensible Markup Language Schema Universal Business Language 2.4 (XML Schema UBL 2.4) adopted by the tax administration;
- (b) ensure issuance in the electronic format adopted by the Commissioner and criteria for electronic tax documents;
- (c) confirm compliance with the specifications contained in the XML Schema UBL 2.4 provided;
- (d) incorporation of an electronic signature in accordance with regulation 16B(1)(b); and
- (e) ensure compliance with the real time process of verification and authorization associated with the transmission of electronic tax documents.

(3) Upon completion of the validation, the Commissioner shall authorize the electronic tax document with an authorization code comprising a unique code generated by an algorithm for each tax document obtained as a result of the information technology validations performed on each tax document received.

16D.– (1) The Commissioner shall deliver to the recipients the tax document as follows–

Delivery to the recipient of electronic tax document.

- (a) where the tax document is authorized by the Commissioner, delivery in the XML Schema or UBL 2.4 structures in the format in which the tax document was issued; or
- (b) where the tax document is to be transmitted after its delivery to the recipient, the delivery shall take place via a graphical representation corresponding to the respective tax document, whether in printed form or by any other technological means.

(2) The graphical representation under sub-regulation (1)(b) shall include –

- (a) Document type;
- (b) Date;
- (c) Document type number;
- (d) Document type series;
- (e) Issuer TIN;
- (f) Client TIN;
- (g) Issuer name or issuer name (alternative);
- (h) Issuer address and name of the location of the issuer;
- (i) Issuer telephone number and email address;

- (j) Client name and client name (alternative);
- (k) Client address and name of location of client address;
- (l) Client telephone number and email address;
- (m) Electronic Tax Document Unique Identifier;
- (n) Authorization number;
- (o) Quantity and Unit;
- (p) Description and Code;
- (q) Unit Price and Description;
- (r) Disc/Allowances GST;
- (s) Description;
- (t) Disc/Allow;
- (u) Allowances GST;
- (v) Price;
- (w) Line GST;
- (x) Total amount;
- (y) Allowances;
- (z) Charges;
- (aa) Total Price;
- (bb) Total GST;

- (cc) Line Total;
- (dd) Delivery Instructions;
- (ee) Issuer's message; and
- (ff) Regulatory information (special messages).

16E.-(1) An issuer may cancel or modify the tax document where an adjustment of operations occur that require reduction or cancellation after issuance of the tax document.

Events.

(2) A person who transfer goods and provide services shall issue the corresponding electronic credit note or debit note as the case may be, in accordance with the technical issuance conditions established by the Commissioner for this purpose.

(3) A tax document may be canceled before its issuance where it has been authorized but the economic event has not materialized.

(4) A recipient event may occur where, upon receipt of the tax document by the acquiring recipient and after performing the reception validations established in the resolution adopting the required technical documentation.

(5) The reception validations of the recipient may include the following–

- (i) acknowledgment of receipt;
- (ii) acceptance or agreement with the provision of the service or transfer of movable goods;
- (iii) disagreement with the provision of the service or transfer of movable goods; or

(iv) non-recognition of the commercial transaction.

Contingencies.

16F.-(1) Where there are unforeseen circumstances which disallows the transmission of a tax document to the Commissioner for authorization, the tax document may be delivered to the recipient without authorization.

(2) As soon as possible thereafter, the issuer shall transmit any tax document delivered under unforeseen circumstances to the tax administration in the XML Schema UBL 2.4 structure.

(3) The Commissioner shall develop and publish the technical documentation and standards containing the alternatives and procedures necessary to address unforeseen circumstances that prevent the issuance, transmission or delivery of tax documents, for example, where there is –

- (a) failure of the issuer's systems;
- (b) failure of the tax administration's systems;
- (c) failure of the recipient's systems;
- (d) failure of the Belize tax document Receiving System enabling receipt and validation;
- (e) electrical power outage; or
- (f) specific situations in areas without electricity or internet services.

Procedures
and technical
standards.

16G.-(1) The Commissioner shall–

- (a) develop, establish and implement guidance procedures on technical structure;

- (b) develop prior authorization guidelines for prior to issuance, relating to a tax document once the issuance and electronic signature have been completed in the appropriate format;
- (c) develop post-authorization process after its issuance of the tax document to the recipient;
- (d) adopt appropriate electronic format such as the XML Schema;
- (e) establish the structure which information such as the elements of a printed tax invoice may be displayed electronically;
- (f) establish policies on electronic signatures;
- (g) establish technical issuance conditions for modifications or cancellation of a tax document in electronic format;
- (h) technical and technological requirements and conditions established for the validation purposes;
- (i) publish on the Belize Tax Service Department's website the transmission and reception tests and procedures.

(2) The Commissioner shall publish on the Belize Tax Service Department's official website the procedures, conditions, and technical and information technology standards necessary for compliance with the provisions set forth in these Regulations for the issuance of electronic tax invoices and other electronic tax documents.

(3) These procedures and technical standards under this regulation shall be subject to updates as determined by the Commissioner.

(4) The Commissioner shall publish updates and provide a period of not less than one month for adoption of such updates by the registered persons.”.

4. These Regulations are subject to negative resolution.

Negative
Resolution.

MADE by the Minister responsible for Finance this 20th day of October, 2025.



(HON. JOHN BRICEÑO)
Prime Minister and Minister of Finance,
Economic Transformation, Investment, Civil Aviation and
E-Governance
(Minister responsible for Finance)