

GENERAL SALES TAX

TAXPAYER ADVISORY VISIT

Objective

A major objective in implementing the General Sales Tax (GST) is to achieve the highest possible level of voluntary compliance by the taxpayer.

What is a voluntary compliance?

It is a situation where taxpayers see it as their duty to come forward and pay their taxes in accordance with the law.

This can only be achieved if taxpayers are convinced of the fairness of the taxation system and if they are fully informed on how to prepare and maintain their records, and paying their taxes.

In order to create this atmosphere of understanding, in relation to the GST, an Advisory Visit Programme will be implemented.

Under this programme, Officers from the Belize Tax Service (BTS) Office will visit registered persons and other persons liable to be so registered, to advise them how to implement the GST in their businesses.

The objective of this programme is the provision of information and assistance, not verification/audit or collection activities.

Who will be visited?

It is our intention that registered persons and others who request assistance should receive an advisory visit.

Persons may request a visit either in writing or by telephone.

Visits will be made to:

- ✕ Those who request assistance at the time they register;
- ✕ Those who request assistance later by phone call or letter;
- ✕ Those who, in the opinion of the Department, would benefit from a visit.

Note also, persons may visit our Offices; officers will be available to provide the required information and any other assistance needed.

How are visits made?

The BTS Officer will telephone or write to arrange a visit. The visit will be made during normal working hours. You will be required to have your books, records and registration certificates available. If you wish to have your Accountant present this is up to you. Visits will normally be at your main place of business.

If a visit is not feasible, we can conduct the programme using a telephone.

What happens on these visits?

The BTS Officer will advise you on the following:

1. How GST works and how it impacts on your type of business;

2. What forms will have to be completed, why, when and how often;
3. Very importantly, what records you have to maintain and how to complete the returns accurately and promptly, from these records.
4. Any other information that is required.

Not yet registered?

If you are not sure if you should register for GST please contact our Office. This programme is offered to any one who is liable to be registered for GST.