



NOTICE



Appeals to the Tax Board

If you disagree with a tax assessment issued by the Director General, you have the right, pursuant to section 40 of the **Tax Administration and Procedure Act** Cap 51 Rev. Ed. 2020, to appeal to the Board of Tax Appeals. This guide will walk you through the process, the grounds for appeal, the responsibilities of both parties, timelines, and how decisions are made and communicated.

Who can Appeal?

A person assessed can appeal in the form of a letter to the Chairman of the Board of Tax Appeals and address it to the Belize Tax Service Department.

“Chairman of the Board of Tax Appeals

Belize Tax Service Department

Eleanor Hall Building

Lake I Boulevard, Belize City”

Grounds for Appeal

A person may appeal if they disagree with the decision made on review by the Director General or if the Director General has not issued a decision on a requested review within thirty days. For appeals made on the grounds that the Director General did not issue a decision within thirty days, these are treated as if the original assessment was confirmed.

Timeline for Filing

All appeals must be heard within ninety days from the date the appeal notice is received. However, given the current backlog of matters before the Board this timeline has been extended.

Burden of Proof

The appellant (the person appealing) has the responsibility to prove that the assessment is excessive.

Board's Actions

Upon receiving an appeal notice, the Board may:

- (a) Request from both parties (the appellant and the Director General) the particulars necessary to ascertain the tax liability.
- (b) Request that both parties produce books or other relevant documents in their custody.
- (c) Summon any individual who can provide evidence about the assessment.
- (d) Examine anyone present (except the clerk, agent or certain confidential individuals) under oath or otherwise.

Board's Determination

Once the Board has heard the appeal and determined the tax payable, they may adjust the assessment based on their findings, by either reducing by the amount overcharged or increasing by the amount undercharged. The Board must also issue to the appellant a notice of the amount of tax or the amount of refund, if any, payable. Either party may Appeal to the Supreme Court regarding the tax payable or refundable. The Board will add interest to any amounts determined to be payable or refundable.

Filing Requirements

Appeals based on disagreement with the Director General's decision must be filed within twenty-one days from the date of service of the notice of the Director General's decision on review. While Appeals based on delays by the Director General must be filed within sixty days from the date of service of the notice of assessment. Please note that the applicant is required to file 5 copies for the Board.

Extension of time to Appeal

An applicant may request more time to appeal if they were unable to apply for a review from the Director General in time or serve a notice of appeal on the Board in time.

The Board may grant an extension if they consider it reasonable in the circumstances and it is satisfied that the applicant was unable to apply for the review of an assessment or serve a notice of appeal within time because of some reasonable cause (e.g., illness, being out of the country).

Board's Powers

The Board can exercise any discretion given to the Director General under any tax law when hearing an appeal against an assessment.

Board's Decision

The Board must provide a written decision that includes:

- A summary of the evidence.
- Findings of fact.
- Conclusions reached.

Understanding the process of appealing tax assessments ensures transparency and fairness in the tax system. If you are considering an appeal, be sure to follow the required steps and meet all filing deadlines to protect your rights

A notice from the Director General of the Belize Tax Service Department October 10th, 2024