



NOTICE



Review of Assessments

If you have received a Notice of Assessment and believe it to be incorrect, you have the right, under Section 38 of the **Tax Administration and Procedure Act** Cap 51 Rev. Ed. 2020, to request a review of the assessment. Below is the process for filing a review, conditions for requesting an extension, and the steps involved in the review process.

Who can Apply?

Any person who disputes or objects to an assessment can file a notice for review in the form of a letter addressed to the Director General of the Belize Tax Service Department.

Filing Requirements

To file a review:

- i. Submit a notice within 15 days of receiving the notice of assessment.
- ii. Clearly state the grounds on which the assessment is disputed.

Extension of time to File

If the applicant cannot meet the fifteen-day deadline, they may apply to the Director General for an extension of time.

The extension may be granted if the Director General considers the extension request reasonable under the circumstances. Additionally, where the Director General is satisfied that valid reasons for not filing on time are given for example if the applicant was unable to file the notice because they were absent from the country, sick, or any other reasonable cause, then an extension may be granted.

The Director General's Actions

The Director General may ask the applicant to provide additional details related to their tax liability or produce relevant books or document relating to such tax liability. The Director General may

also summon individuals who can provide evidence regarding the assessment and examine them under oath or otherwise.

Notice of the Director General's Decision

After reviewing, the Director General will notify the applicant of the decision, which could involve confirming the original assessment, amending the assessment, vacating (cancelling) the assessment.

Representation

Both the applicant and the Director General can be represented by Counsel (lawyer) or an accountant.

Burden of Proof

The responsibility to prove that the assessment is incorrect lies with the applicant. It is essential that the applicant provides strong evidence to demonstrate that the assessment is excessive.

Confidentiality

All review proceedings are held in camera (in private), meaning they are not open to the public.

Understanding your rights and the process for reviewing tax assessments ensures that you can effectively challenge any disputes. Be sure to meet the filing deadlines and provide comprehensive supporting evidence for your case.

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