



PUBLIC NOTICE

General Sales Tax (Amendment) Act, 2024 Effective as of January 1st, 2025

The Belize Tax Service Department (BTSD) announces key amendments to the **General Sales Tax Act (GST), Cap. 63**, introducing **electronic invoicing provisions, compliance measures, and penalties**.

Key Changes, Amended Sections & Impact on Taxpayers

1. Mandatory GST Registration & Penalties (Amended: Section 22)

Impact: Businesses failing to register for GST will face penalties.

Taxpayer Obligation: Register for GST if your business meets the eligibility criteria.

2. Extended Input Tax Claim Period (Amended: Section 33)

Impact: Businesses now have **one year (instead of six months)** to claim input tax credits.

Taxpayer Obligation: Submit input tax claims within the revised deadline.

3. Transition to Electronic Invoicing (Amended: Section 36, Section 36A & Section 96 sub-section [2])

Impact: Businesses must comply with **electronic invoicing and digital receipt requirements**.

Taxpayer Obligation: Prepare for the mandatory switch to electronic invoicing.

Visit our offices from: Monday to Thursday: 8:00am 5:00pm Friday 8:00am – 4:30pm
Branch: Corozal, Orange Walk, San Pedro, Belmopan, San Ignacio, Dangriga & Punta Gorda

☎ Ph: 222-4776 or 222-4780

✉ Email: info@bts.gov.bz

🌐 Website: <https://bts.gov.bz>

4. Stricter GST Compliance Rules (*Amended: Section 90 sub-section [3]*)

Impact: Businesses cannot advertise “GST included” prices if not registered for GST—this is now an offense.

Taxpayer Obligation: Ensure pricing displays comply with GST regulations.

Taxpayers are advised to visit our website at www.bts.gov.bz to see the in-depth explanation of the amendments. For further information, contact the **Belize Tax Service Department** at 222-4776 or email us at info@bts.gov.bz.

A notice from the
DIRECTOR GENERAL
BELIZE TAX SERVICE DEPARTMENT



Visit our offices from: Monday to Thursday: 8:00am 5:00pm Friday 8:00am – 4:30pm
Branch: Corozal, Orange Walk, San Pedro, Belmopan, San Ignacio, Dangriga & Punta Gorda

Ph: 222-4776 or 222-4780

Email: info@bts.gov.bz

Website: <https://bts.gov.bz>