



## WAIVER REQUEST FORM Guidance Sheet

Before your request for a waiver of penalties and interest can be considered, it is mandatory that you:

### 1. Enter a Formal Structured Payment Plan:

- Visit our office to finalize and sign an **official payment plan agreement** for any outstanding **tax principal amount**.
- Ensure strict compliance with the terms of the payment agreement, including making timely payments as per the agreed schedule.

**Note: An agreement must be signed where there is outstanding tax principal. A structured payment agreement MAY not be required where there is only penalties and/or interest outstanding, but it is still recommended to sign the payment agreement in the event your waiver is not approved in full.**


### 2. Demonstrate Consistent Adherence:

- Adhere to the terms of the structured payment plan for a **minimum period of 6 months**.
- All tax returns are filed and up to date

### 3. Submit Supporting Documentation:

- Valid **medical documentation** confirming your health condition and its impact on your ability to meet tax obligations.
- **Partnership agreement details** outlining revenue-sharing responsibilities and tax liabilities.
- Any correspondence or documentation regarding advice received during your initial business registration and with BTSD officials
- Documentation that supports your grounds for request

### Evaluation of Waiver Request

- Your waiver request will be formally evaluated after submission of **COMPLETE** waiver Request Form
- Approval or denial will be based on:
  - Your compliance with the payment plan terms
  - The validity of your supporting documents
  - Alignment with the Belize Tax Service Department's Waiver Policy Guidelines 

### Important Note

Entering into and adhering to a structured payment plan and/or submission of this application **does not guarantee approval of your waiver request**. Each request is evaluated individually based on the criteria outlined in BTSD's policies.

### Next Steps:

- The evolution of your application takes up to 21 business days. You will receive confirmation of application upon submission and will be notified within 21 business days of the Director General's decision.
- If your application is approved/partially approved, you must adhere to the conditions that follows.
- If your application is denied, you have 21 days from receipt of decision to make arrangement to settle penalties & interest.



**WAIVER REQUEST FORM**  
*Request Form*

The Director General has the authority to waive penalty and/or interest associated with tax arrears. This form must be completed and submitted to the Director General with all supporting documentation for waiver consideration. **Submission of request for waiver does not forgo a taxpayer's responsibility to meet tax obligations. Incomplete forms and/or missing documentation will not be considered until completed.**

TIN:  NAME:   
BUSINESS/  
COMPANY NAME:   
ADDRESS:   
EMAIL ADDRESS:  PHONE NO.:

*Kindly indicate the tax type and administrative charge for which you are requesting waiver*

Business Tax  General Sales Tax  PAYE Recon  PAYE  Employee Income Tax  
 Contract Withholding Tax  Lotteries Tax  Administrative Penalties  
 Penalties  Interests

Kindly indicate the tax period(s) (year & month) and amount →

**GROUND FOR REQUEST**

*Kindly use the space below to provide further details.*

Financial Hardship  Out of Country  Medical Illness  Taxpayer Error  
 BTSD Error  Limited Knowledge  Banking Error  Other

- I understand that each request is evaluated individually based on the criteria of the Belize Tax Service Department's Waiver Policy Guidelines.
- I understand, that if approved, I must adhere to the condition of such approval.
- I understand that submission of this request is solely at the discretion of the Director General.
- I understand that the Director General reserve the right to revoke any waiver that is approve.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature  
Date: \_\_/\_\_/\_\_

**FOR INTERNAL USE ONLY**

Assigned to: \_\_\_\_\_ Date: \_\_/\_\_/\_\_ Due Date: \_\_/\_\_/\_\_

**Preliminary Review**