



PUBLIC NOTICE

The deadline for filing PAYE RECON (TD4) for the basis year 2025 is March 2nd, 2026

Below are the listed online requirements:

1. When filing the **PAYERECON Template** you are required to enter the Tax Identification Number (**TIN**) and social security number for **each** employee. (**Note:** The nine digits for the social security number are necessary since our system will reject entry)
2. The PAYERECON Template **must** include all employees whether **taxable or non-taxable**. (Template can be found on **IRIS portal** as well as our website www.bts.gov.bz labelled **PAYERECON**). Employers are required to ensure that all **monthly PAYE returns** were submitted via the IRIS Portal.
3. The Belize Tax Service Department (BTSD) can assist with obtaining Tax Identification Numbers (TINs) for any employees requiring such:
 - **For new employees without a TIN:** They should create an IRIS account and apply for a TIN directly through the online portal.
 - **For previously employed individuals with an existing TIN:** Submit a listing to BTSD that includes employee names and social security numbers for assistance.
4. If any returns/payments were made after the due date (late), penalties and interest would have accrued and therefore, all such amounts would need to be paid. Any outstanding taxes withheld should also be paid.
5. Complete your Annual PAYE RECON and submit via the IRIS Belize Portal on or before **2nd March 2026** to avoid penalties.



Note for your employees when filing employee return: The Belize Tax Service Department take this opportunity to invite employees, to get registered and utilize the IRIS Belize online portal to file their employee returns for **2025**. If banking information has changed since last filing, please inform us by completing and uploading a vendor authorization form (Form can be found on our website www.bts.gov.bz labelled **P1 Persons**). A copy of your credit union or bank account number along with a valid copy of social security card is required when filing for an Employee Tax Refund. The deadline for your employee to file their employee income tax return is **Tuesday, March 31, 2026**.

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