



BELIZE

**RECOVERY OF REVENUE ACT
CHAPTER 61**

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CHAPTER 61

RECOVERY OF REVENUE

Ch.42,
R.L., 1958.
CAP.51,
R.E. 1980-1990.
40 of 1963.
17 of 1997.

[24th November, 1997]

PART I

Preliminary and Collection of Fees

1. This Act may be cited as the Recovery of Revenue Act. Short title.
2. The Minister may, from time to time by Order published in the *Gazette*, direct that from and after the time specified in the Order, all or any of the fees for the time being payable in any court of justice or public department or office connected with the public service, or to any officer thereof respectively to the use of the general revenue of Belize shall be collected by means of stamps, and from and after the time specified in that Order, the fees therein mentioned shall be received in stamps equivalent to the amount of fees payable, and not in money. Fees collected by stamps.
40 of 1963.
3. When any fee comprised in any such Order is payable in respect of a document, the stamp or stamps equivalent to the amount of the fee shall be affixed or impressed on such document, and when such fee is payable otherwise than in respect of a document, the stamp or stamps equivalent to the fee shall be affixed in a book or otherwise, as may be provided by any Order of the Minister. Stamps affixed or impressed.
4. It shall be the duty of the officer to whom any fee is by law payable, to cancel the stamp or stamps which represent such fee, in such manner as may be directed by the Minister. Cancellation.

- Penalty. **5.** If any officer of the public service wilfully neglects, omits or refuses to receive and cancel any of the stamps which hereafter may be required to be used and cancelled, he shall be guilty of an offence and be liable on summary conviction to a fine not exceeding two hundred dollars.
- Dies or stamps. 40 of 1963. **6.** The Minister may take all necessary steps to provide suitable dies or stamps for the purposes of this Act.
- Orders. **7.** The Minister may make all such Orders as may be necessary to give effect to this Act.
- Fees not payable by public officer acting on behalf of the public service. **8.** Whenever by any practice, rule, law or Act any fee is payable in a court of justice or public department, or office connected with the public service, or to any officer thereof respectively, in aid or to the use of the general revenue of Belize, such fee shall not be payable by a public officer when acting on behalf of the public service and in the discharge of his duty,

Provided that nothing herein contained shall affect the liability of a party, other than a public officer acting in the discharge of his duty, for the payment of such fees when they constitute or form part of the costs awarded in any legal proceedings, civil or criminal.

PART II

Recovery of Taxes

- Procedure to recover taxes, etc. **9.** All dues and taxes, other than import duties, imposed or to be imposed by any law, may be recovered upon summary conviction on information laid by the Financial Secretary or any person by him duly authorised.
- Informers. 40 of 1963. **10.** The Minister may, in his discretion, award to an informer a portion of any tax or due which he was instrumental in recovering, such award not exceeding one-half of the tax or due.
- Remedy merely cumulative. **11.** The remedy hereby provided shall be deemed to be merely cumulative.

12. When by any legislation now or hereafter in force, it is provided that any tax, rent, fee or other sum payable to the Government or to any Government institution or officer or to the Belize City Council or any town council or other local authority shall be recoverable in a summary manner, then, unless a specific time is stated in such legislation within which summary proceedings shall be commenced, the proceedings may be commenced at any time before the expiration of three years from the day on which any such sum became payable.

Time within which summary proceeding may be commenced for recovery of taxes, etc.

PART III

Establishment, Composition and Functions of the Revenue Advisory Board

13.-(1) There shall be and is hereby established a Board to be known as the Revenue Advisory Board (hereinafter referred to as “the Board”).

Establishment of the Revenue Advisory Board.

(2) The Board shall consist of six members as follows,

- (a) Deputy Financial Secretary;
- (b) Inland Revenue Commissioner;
- (c) Accountant General;
- (d) Deputy Governor, Central Bank of Belize;
- (e) two persons to be appointed by the Minister who shall be representatives of the private sector having a special knowledge of financial and commercial affairs, one of whom shall be a member of the Institute of Chartered Accountants of Belize.

(3) The members of the Board referred to in subsection (2) (e) of this section, shall hold office for a period of two years unless they earlier vacate office due to resignation, illness, death, or removal therefrom by the Minister.

(4) The Minister may, on the recommendation of the Board, revoke the appointment of a member appointed under subsection (2) (e) of this section if such member is absent from two consecutive meetings of the Board without the leave of the Board or without giving to the Board a reasonable excuse for his absence.

(5) The Commissioner of Income Tax, the Comptroller of Customs and the Land Revenue Administrator shall attend every meeting of the Board as resource persons to assist the Board in its deliberations.

Appointment of Chairperson, Secretary and other officers.

14.—(1) The Deputy Financial Secretary shall be the Chairperson of the Board.

(2) The Inland Revenue Commissioner shall serve as the Secretary to the Board.

(3) The Financial Secretary shall, subject to the approval of the Minister, appoint such other officers as may be necessary to assist the Board in the performance of its functions under this Act.

Functions of the Board.

15.—(1) The Board shall have the following specific functions and duties,

- (a) having due regard to the revenue requirements of Government, monitoring the structure of direct and indirect taxation and providing advice on its improvement in terms of equity and efficiency;
- (b) preparing or causing to be prepared plans for developing and maintaining an effective and efficient revenue collection system and ensuring that such plans are implemented;
- (c) co-ordinating the activities of the revenue departments with respect to procedures for information-sharing and to allow for joint training; and
- (d) providing advice on the negotiation of international taxation agreements and treaties.

(2) For the purpose of discharging its functions under this Act the Board may, without prejudice to the generality of the foregoing,

- (a) either in response to a request from the Ministry of Finance or on submission from one of the revenue departments, or of its own motion,
 - (i) advise on simplification of existing taxes to improve equity, neutrality and transparency as well as ease of compliance or enforcement;
 - (ii) advise on broadening the existing tax base as well as identifying potential additional tax bases, structures and yields including a statement of their economic impact;
 - (iii) monitor revenue forecasting and department revenue returns against targets;
- (b) establish, in consultation with the revenue departments, annual performance targets and objectives and monitor their progress on a quarterly basis, making appropriate recommendations for remedial action if needed;
- (c) provide for the inspection of accounting and security systems of the revenue departments;
- (d) monitor the staff performance and operational procedures within the revenue departments and recommend changes to improve efficiency and effectiveness;
- (e) cause to be prepared annual reports on the performance of the revenue departments;

- (f) establish and maintain systems and procedures for information exchange between revenue departments and other Government agencies;
- (g) identify training programmes common to officers of all revenue departments, including training in public relations;
- (h) provide a forum for dealing with common tax administration activities including taxpayer information, education and public relations services;
- (i) provide an annual report and review of its own activities.

(3) Where any head of a revenue department objects to or disagrees with any direction of the Board he shall so inform the Board in writing and report the matter to the Financial Secretary within fourteen days setting out the reasons for such objection or disagreement. Upon receiving such report, the Financial Secretary shall consult with the Chairperson of the Board and shall either withdraw the direction or instruct the head of the department concerned to comply with the same.

Policy directions.

16. The Minister may, on the recommendations of the Financial Secretary, give to the Board such directions of a general character as to the policy to be followed by the Board in the discharge of its functions as appears to him necessary or expedient in the public interest, and the Board shall give effect to any such directions.

Meetings of the Board.

17.—(1) The Board may meet as often as the business of the Board requires but not less frequently than four times in a year.

(2) The Chairperson may at any time summon a meeting of the Board, and shall do so if any four members of the Board request him so to do in writing stating the purpose for which they require a meeting to be convened.

(3) The Chairperson shall preside at every meeting of the Board but in his absence the members present shall elect one of their number as the acting Chairperson for that meeting.

18.—(1) Four members of the Board of whom one shall be a member appointed by the Minister under section 13(2) (e) above shall constitute a quorum for the transaction of business at any meeting or for voting on any papers circulated to members.

Quorum.

(2) Subject to the existence of a quorum the powers of the Board shall not be affected by any vacancy in the membership thereof.

19. A member of the Board who is directly or indirectly interested in any matter which is being dealt with by the Board,

Disclosure of interest.

(a) shall disclose the matter of his interest at a meeting of the Board; and

(b) shall not take part in any deliberation or decision of the Board with respect to that matter.

20. The Board shall be entitled to the same protection under the Public Authorities Protection Act, Cap 31 as if it were included in the definition of “Public Authority” given in section 2 of that Act, and the place at which the Board shall hold its meetings shall be deemed to be the Board’s “abode” within the meaning of that Act.

Board to be protected by Public Authorities Protection Act.

21.—(1) No action, suit, prosecution or other proceedings shall be brought or instituted personally against any member or officer of the Board in respect of any act done *bona fide* in the execution or intended execution of this Act.

Protection of Board members and staff.

(2) Where any member or officer of the Board is exempt from liability by reason only of the provisions of this section the Board shall be liable to the extent that it would be if that member or officer was a servant or agent of the Board.

Protection of acts and proceedings of the Board.

22. No act done or proceeding taken under the Act shall be questioned on the ground,

- (a) of the existence of any vacancy in the membership, or any defect in the constitution, of the Board; or
- (b) of any omission, defect or irregularity not affecting the merits of the case.

Annual report and record keeping.

23.—(1) The Board shall keep records in relation to its business and shall furnish the Financial Secretary with such information as he may require with respect to its activities and afford to him facilities for verifying such information in such manner and at such times as may be reasonably required by him, including but not limited to the publication of an annual report of its activities.

(2) The Board shall, within three months after the end of each financial year or within such longer period as the Minister may in special circumstances approve, cause to be made to the Minister a report dealing generally with the activities of the Board during the preceding financial year.

(3) The Minister shall cause a copy of the annual report to be tabled in the House of Representatives.

Board to be furnished with information, documents, etc., and taxpayer confidentiality.

24.—(1) The Board may require the head of any revenue collection agency to furnish such global information on revenue collection systems and projections as may reasonably be required by the Board to carry out its functions under this Act.

(2) Subject to subsection (3) of this section, in carrying out its duties the Board shall not interfere with the statutory responsibilities of the Commissioner of Income Tax, the Comptroller of Customs, or the Land Revenue Administrator for the administration of the taxes for which they are responsible nor shall it obtain or discuss any document, information or record relating to the income or items of the income of any person.

(3) Nothing in subsection (2) of this section shall affect the authority of a public officer duly authorised in that behalf by the Minister to obtain any confidential information, document or record from any revenue department.

25. The expenses of the Board in carrying out its duties under this Act shall be met from funds voted for that purpose by the National Assembly.

Expenses of the Board.

26. The Minister may, after consultation with the Board, make such regulations as he may consider necessary or expedient for the better carrying out of the provisions of this Act.

Regulations.