NOTICE

Limited Liability Companies

Pursuant to the **International Limited Liability Companies (Amendment) Act No. 29 of 2023**, limited liability companies (LLCs) with tax residence in Belize are now subject to all tax laws of Belize. The Director General hereby notifies said LLCs that the time to file annual returns has been **extended to June 30th, 2024**. Please note that the tax period for which the return would relate **commences on August 1st, 2023** and **ends on December 31, 2023**.

Applications for Tax Identification Numbers must be submitted directly to the Belize Tax Service using the following email: internationalcompliance@bts.gov.bz. The BTS Form 100 must be completed and accompanied by the company's registration certificate and Articles of Organization for the processing of the TIN to be completed.

The Business Entity box in the BTS 100 Form should be checked for the relevant entity type. Single member LLCs will be treated as sole proprietorships, those with two or more members will be treated as partnerships or there is the option to be treated as a company.

We thank you for your continued cooperation.

A notice from the Director General

of the Belize Tax Service Department

May 29, 2024