

伯利兹税收居民身份认定规则

一、个人

伯利兹现行适用的所得税相关法律规定参见于伯利兹所得税和营业税法第 55 章节。具体内容可通过访问公共网站 <http://incometaxbelize.gov.bz/> 的“法律法规”栏进行查询。根据第 16 (6) 章节的法律规定，个人在一个公历年度内在伯利兹境内居住时间满 183 天或超过 183 天的，视为伯利兹税收居民。第 16 (6) 章节也包括在伯利兹境内有住所的个人。

所得税和营业税法第 5 (3) 章节对于在伯利兹境内工作但为其他税收辖区税收居民的个人的相关情况做出了规定。在此情况下，个人的雇佣收入应被视为来源于伯利兹并在伯利兹纳税。此外，根据所得税和营业税法第 23 章节的规定，“临时居民”无需就伯利兹境外产生的收入承担所得税纳税义务。

二、实体

实体税收居民身份以实体的主要管理机构或控制机构所在地作为判定依据。根据所得税和营业税法第 9 (3) 章节的法律规定：“实体主要管理机构所在地的税收辖区将被作为判断税收居民身份的依据”。此项规定一般适用于所有根据伯利兹公司法第 250 章节注册登记的公司的居民身份的判定。

根据伯利兹国际商业公司法第 270 章节规定注册的公司不被视为伯利兹税收居民。同时，根据第 2(1) 章节的注释，“伯利兹居民”是指个人通常在伯利兹居住或通过伯利兹境内的办公室或其他固定场所开展商业活动，但根据伯利兹国际商业公司法注册登记的公司除外。

所得税和营业税法第 35 章节对合伙企业作出了相关规定。有限合伙企业是根据伯利兹有限合伙企业法第 258 章节成立的实体，因此视为独立法人实体，其税收居民身份的判定与上述适用于国内公司的规则相同。

信托是与一般实体不同的法律安排，税务机关将根据受托人居住地、资产所在地、信托主体、主体交易地等信息来认定信托资产是否需要承担纳税义务。信托收入将以受益人、受托人、监管人、管理人或对资产有直接控制管理权的委员会的名义在伯利兹境内进行纳税申报。

2007 年修订的信托法定义的国际信托或离岸信托无需承担纳税义务，原因是委托人、受益人、信托资产并没有位于伯利兹境内，且设立信托的目的是在伯利兹境外开展活动。根据 2007 年修订的信托法第 65B 章节的规定，国际信托须在国际金融服务协会登记。国际信托的注册具有强制性。

三、不视为税收居民的实体

伯利兹法律规定，对于信托、普通合伙、代理人及其他法律安排，当交易、贸易、专业或职业服务发生于伯利兹境

内时，上述实体须承担相应的纳税义务。（伯利兹没有对本地基金会的规定，但对国际基金会却有规定）。当这些法律约定的交易、贸易、专业或职业服务发生于伯利兹境内且获得收入时，由受托人、代理人、管理人、监管人、受益人或其他对所得有控制权的个人承担相应的纳税义务（更多信息参见伯利兹所得税和营业税法第 55 章节第 24-29 条）。

普通合伙须注册为税收居民并获得纳税人识别号，然而相关纳税义务由合伙人承担，按其获得的相应合伙企业收入缴税。在这个层面上，合伙企业本身被视为税收穿透实体。

非营利组织可以根据公司法要求注册登记为担保有限公司。根据所得税和营业税法第 8 章节规定，该类实体一般符合豁免条件而无需承担纳税义务，来自交易或贸易活动的所得除外。

根据国内公司法相关法律注册的投资基金、共同基金、单位信托等在伯利兹境内开展商业活动时须承担纳税义务。对于此类活动的离岸部分也有相关法律做出规定，还包括国际商业企业法第 270 章节、国际保险法第 269 章节、受保护细胞公司法第 271 章节、2010 年国际基金会法、2011 年国际有限责任法、2008 年国际资金借贷法案和共同基金法第 268 章节。

基本原则是上述这些实体不能在伯利兹境内开展经营活动，在这种情况下其不被视为伯利兹税收居民。

四、联系方式

更多详细信息请联系以下人员：

Kent Clare- Commissioner of Income Tax

电子邮箱：kent.clare@itx.gov.bz

Denise Staine- Assistant Commissioner

电子邮箱：denise.staine@itx.gov.bz

Ann Castillo- Assistant Commissioner

电子邮箱：ann.cayetano@itx.gov.bz

Belize Tax Administration

联系电话： (501) 2224780, 2224776.

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伯利兹纳税人识别号编码规则

一、纳税人识别号介绍

纳税人识别号由伯利兹标准集成税务管理系统在纳税人进行税务登记时自动生成。纳税人识别号是唯一的、且于个人自愿注册或产生所得税纳税义务时发放（在处理所有交易记录时都必须使用纳税人识别号，即缴纳税款、发放评估通知单、退税等）。

纳税人识别号会发放给所有与税务机关有往来联系的个人或实体，包括纳税人、代扣代缴人和税务信息（申报表）提供者等。所有人（包括个人或公司、被雇佣员工或自雇人士、承包方或发包方、非营利机构和政府机构等）会在其与税务机关沟通或需要沟通时取得纳税人识别号。

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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个人

仅当个人产生纳税义务或有其他税务义务时才会获得纳税人识别号。无应税收入的退休者、未成年人或其他个人即使是伯利兹税收居民或居住在伯利兹境内，也无须向伯利兹税务机关注册。

实体

与个人类似，实体不会自动获得纳税人识别号。实体只

会在发生税务义务（缴税或申报）后才会获得纳税人识别号，例如未发生交易或贸易活动的新注册公司、国际商业企业、国际有限责任公司、独立投资组合公司、国际保险提供机构和其他国际金融服务机构持牌人等。上述国际金融服务包括国际安保服务、国际资产保护管理、国际集体投资项目、共同基金服务、国际资金借贷服务、国际经纪服务、国际会计服务和国际支付服务等。由于上述实体禁止在伯利兹境内开展商业活动，因此不会发生纳税义务。然而，如果上述实体雇佣本地员工，则员工应申请纳税人识别号。此外，在贸易保护区运营的实体在开始运营的第一个 10 年内将不会获得纳税人识别号（因在第一个 10 年享受税收豁免），该实体雇佣员工的除外。在出口保护区运营的实体就出口所得可享受免税，因此除非该实体雇佣员工或获许在国内市场开展贸易，才需申请纳税人识别号。

必须重申的是，当纳税人主动申请（在个人或实体产生纳税义务时）或由税务机关认定其须承担纳税义务时，上述纳税人也可能获得纳税人识别号。

二、纳税人识别号编码规则

标准集成税务管理系统由所得税税务机关和消费税税务机关共享，上述两个部门都有权发放纳税人识别号。纳税人识别号由 6 位数字组成，另外加上代表税种的 2 位数字作为后缀。

比如 John Jones 的纳税人识别号为 000005，他需要承担所得税（作为员工）、营业税（作为商业经营者）和消费税（作为销售机构代表）的纳税义务。其中所得税代码为 10，营业税代码为 13，消费税代码为 66。该个人的纳税人识别号即为：

00000510-如 John Jones 作为个人所得税税收居民，

00000513-如 John Jones 作为营业税税收居民，

00000566-如 John Jones 作为消费税税收居民。

在任何情况，该个人纳税人识别号的前 6 位数字保持不变。

三、如何找到纳税人识别号

纳税人识别号载于国内税务机关使用的税务申报表格右上角。纳税人识别号不载于护照、社会保险卡或其他由税务机关以外的政府部门签发的文件上。

海关或国内银行类机构也会就特定交易要求税收居民提供纳税人识别号，但未反映在其要求填写的相关业务表格上。

四、国内网站信息

伯利兹税务局的网站目前尚无关于纳税人识别号的更多信息，也没有相关查证工具。

五、联系方式

如有关于纳税人识别号的问题请联系 kent.clare@itx.gov.bz

Ann.cayetano@itx.gov.bz 及 denise.staine@itx.gov.bz

资料来源：

伯利兹税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Belize-Residency.pdf>

伯利兹纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Belize-TIN.pdf>

Belize - Information on Residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

The operative Income Tax legislation in Belize is the Income and Business Tax Act (the IBTA), Chapter 55 of the laws of Belize. It can be accessed publicly at incometaxbelize.gov.bz under the ‘Legal’ tab. Section 16 (6) of the Act provides that a person who is present in Belize for 183 days or more during the calendar year is deemed to be a resident. Persons who are domiciled in Belize are also captured under 16 (6).

Section 5 (3) of the IBTA addresses instances where persons exercise employment in Belize, notwithstanding having residency elsewhere. In such cases, the income is automatically deemed to arise in Belize and tax would be charged on such employment income. However, Section 23 of the IBTA further clarifies that such ‘temporary residents’ would not be liable to income tax on incomes arising outside of Belize.

Section II –Criteria for Entities to be considered a tax resident

The residence of corporate entities is determined on the basis of where their central management or control is situated. Section 9 (3) of the IBTA (Business of Shipping by non-resident) expressly states that “For the purpose of this Section a company shall be deemed to be resident in that country only in which the central management and control of its business is situate”. This specific provision is used generally to define residence basis for all companies as incorporated or registered under the Companies Act, Chapter 250 of the Laws of Belize.

Companies registered under the International Business Companies Act (IBC Act), Chapter 270 of the Laws of Belize are not deemed to be Belize residents. Section 2 (1) of that Act (Interpretations) provides that a “person resident in Belize” means a person who ordinarily resides in Belize or carries on business from an office or other fixed place of business within Belize, but does not include a company incorporated under this (IBC) Act.

Section 35 of the IBTA addresses partnerships. Limited Liability partnerships are enabled by the Limited Liability Partnership Act, Chapter 258, Laws of Belize. As such they are considered separate legal entities. Their residence is determined similar to domestic companies.

In the case of trusts, which are ordinarily arrangements as opposed to entities, the Tax Administration will seek to establish the residence of the trustee, the situs of the assets, the objects of the trust and the places where the objects are to be fulfilled to determine whether trust assets are subject to tax. Trust income would be chargeable in the name

of the receiver, trustee, guardian, curator or committee having direct control or management of any property or concern that arises in Belize (Section 24 of the IBTA).

International trusts or offshore trusts (as provide by the Trusts (Amendment) Act of 2007, are treated as non-taxable under that Act. The basis is that neither the settlor, beneficiaries or trust property reside in Belize and the trust purpose nor objective is to be performed outside of Belize. International Trusts are registered by the Director of the International Financial Services Commission. International trust registration is mandatory (Trust (Amendment) Act of 2007, Section 65B).

Section III –Entity types that are as a rule not considered tax residents

In Belize, the general rule for arrangements such as trusts, general partnerships, agencies and other types of arrangements is that tax arises if a trade, business, profession or vocation is being exercised in Belize. (There are no provisions for domestic foundations, although there are provisions for international foundations). Where any such arrangement has generated income in Belize via a trade, business, profession or vocation, the tax is chargeable on the trustee, agent, curator, guardian, receiver or any person having control of the income. (Please see Sections 24-29 of the Income and Business Tax Act (the IBTA), Chapter 55, Laws of Belize).

General Partnership are registered as taxpayers and issued with TINs, but the taxes paid by such partnerships are credited to the individual partners to the extent of relevant partnership income. To this extent, the partnership acts as a flow-through.

Not-for-profits can be registered under the Companies Act as companies limited by guarantee. Their incomes are ordinarily exempt from income tax unless the receipts are from a trading or business activity (Section 8 [e] of the IBTA).

Any investment fund, mutual fund, unit trust, etc. that would be incorporated under domestic company legislation would be subject to Belize tax if doing business in Belize. There are provisions for such activities in the offshore sector as well. There are a number of Acts that allow for such including the International Business Companies Act (Chapter 270), International Insurance Act (Chapter 269), Protected Cell Companies Act (Chapter 271), International Foundations Act (2010), International Limited Liability Act (2011), International Money Lending Act (2008) and Mutual Funds Act (No. 268).

The fundamental requirement is that none of these persons can do business in Belize. To that extent they are not deemed to be resident in Belize.

Section IV – Contact point for further information

The following persons can be addressed for further clarification to the foregoing:

Kent Clare- Commissioner of Income Tax – kent.clare@itx.gov.bz

Denise Staine- Assistant Commissioner- denise.staine@itx.gov.bz

Ann Castillo- Assistant Commissioner- ann.cayetano@itx.gov.bz

Belize Tax Administration – telephones (501) 2224780, 2224776.

Fax- (501) 222-4029.

Belize- Information on Tax Identification Numbers

Section I –TIN Description:

Unique TINs are automatically generated by SIGTAS (Belize's domestic tax administration software, Standard Integrated Tax Administration System) when a taxpayer is registered. TINs are issued on voluntary registration or in instances where persons are subject to presumptive taxation (as a TIN is necessary to process all transaction records i.e. payments, notices of assessment, a refunds, etc.).

TINs are issued to all persons having transactions with the tax administration, from the perspective of a payer of tax, a withholder of tax or a supplier of tax information (returns). All persons (individuals or corporate, employed or self-employed, contractors or contractees, not-for-profit and governmental entities) are issued with TINs once they have, or are required to have, a transaction with the tax authority.

Automatic issuance of TINs to all residents for tax purposes:

Individual: no

All resident individuals are not automatically issued TINs unless a tax liability or other tax obligation is established. Persons who are retirees, minors or any other person who might be resident or domiciled in Belize but have no taxable income arising in Belize are not required to register with the Belize Tax Administration.

Entities (as defined by the CRS): no

Similar to individuals, an Entity is not automatically issued a TIN. It would have to have a tax obligation (to pay or to file certain returns) before it is issued a TIN. Examples include newly-registered companies with no trade or business activity, International Business Companies, International Limited Liability Companies, Protected Cell Companies, providers of international insurance or other persons licensed by the International Financial Services Commission. These include International Safe Custody Services, International Asset Protection and Management, International Collective Investment Schemes or Mutual Funds Services, International Money Lending Services, International Brokerage Services, International Accounting Services and International Payment Processing Services. The common denominator is that all such companies are barred from doing business in Belize, and so would ordinarily have no tax liability arising. However, if such persons had local employees, they would be required to have a TIN. In addition to the foregoing, companies operating in Commercial Free Zones would not have a TIN in the first ten years of operation (being exempted from Belize tax for an initial 10 year period) unless they had employees. Companies in Export Processing Zones are exempt from Belize tax on exports and would be required to have TINS only if they were to have employees

or if they were allowed to trade in the domestic market.

It must be reiterated, however, that TINs may be issued to any of the foregoing entities either on application (at the point where the individual or entity is about to have a tax obligation) or when the tax administration issues a TIN because a determination has been made by it that a tax obligation has arisen.

Section II –TIN Structure:

The SIGTAS tax software is shared by both the Income Tax and the General Sales Tax Departments and both Departments can issue TINs. The TIN is strictly numeric and consists of six digits. There is a coding of tax types which is reflected in two additional digits that are added to the unique TIN.

For example, John Jones might have the unique TIN of 000005. He might be subject to both personal income tax (as an employee), business tax (as a business person) and General Sales Tax (as a sales tax agent). The tax type codes for the three taxes are 10 (for personal income tax), 13 (for business tax) and 66 (for general sales tax). The following expressions of his TIN could then be:

00000510- i.e. John Jones as a personal income tax payer,

00000513- i.e. John Jones as a business tax payer, or

00000566- i.e. John Jones as a general sales tax agent. At all times, however, his unique TIN will be the first 6 digits.

Section III –Where to find TINs?

TINs are located only on tax forms used by the domestic tax administrations and located in the top right corner of such return forms. They are not located on passports, social security cards or any other document used by any external party other than the Tax Departments.

Entities such as the Customs Department and domestic banks require TINs for certain transactions but these are not reflected in the design of their business forms.

Section IV – TIN information on the domestic website

The Belize Tax Administration does not currently have further information on TINs on the administration's website. There is no TIN-verification tool available.

Section V – Contact point for further information

For further information on TINs please address enquiries to – kent.clare@itx.gov.bz

Ann.cayetano@itx.gov.bz and denise.staine@itx.gov.bz