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PRESS RELEASE

GOB Clarifies Purpose and Structure of Proposed Belize Revenue Authority

Belmopan, September 4, 2026.

The Ministry of Finance (MoF) and the Belize Tax Service Department (BTSD) wish to provide further clarity on the proposed establishment of the Belize Revenue Authority (BRA), why the reform is being undertaken, and what it will mean for taxpayers and employees.

The establishment of the BRA is intended to strengthen Belize's tax administration so that it can provide better service to taxpayers, protect Government revenue, and respond effectively to the changing demands of the economy.

Tax administration cannot remain static. The way businesses operate has changed significantly, driven by technology, increased digital transactions, more complex business arrangements, and the cross-border movement of information and financial activity. At the same time, taxpayers rightly expect services that are efficient, accessible, and responsive.

The institution responsible for administering Belize's tax laws must therefore have the people, skills, systems, and management capacity to respond to these realities.

The proposed Authority will build on the reforms already undertaken within the Belize Tax Service and provide the institutional framework needed to continue that work.

Why is the Reform Needed?

A central question being asked by employees and members of the public is why a semi-autonomous revenue authority is necessary.

Government revenue finances essential public services and national priorities, including education, healthcare, public safety, infrastructure, and social programmes. A strong and effective revenue administration is therefore fundamental to Belize's development.

The BTSD has undergone significant transformation in recent years. Investments have been made in technology, digital taxpayer services, organizational restructuring, compliance management, and institutional strengthening, including through the Strengthening of Tax Administration Project (STAP).

Those reforms have produced important gains, but reform of a tax administration is not a one-time exercise, nor does the completion of a project mean that the process of strengthening the institution is complete. Tax systems, business practices, technology, taxpayer expectations, and compliance risks continue to change, and the administration must continue to adapt with them.

Importantly, the experience gained through STAP has also provided an opportunity to assess how the BTSD operates in practice, what has worked, where further improvements are required, and what institutional constraints remain. That experience has reinforced the need to strengthen areas that cannot be addressed through technology or process improvements alone, particularly the ability of the organization to manage its human resources, recruit and retain specialized skills, respond to changing operational needs, and establish stronger performance accountability.

The proposed Revenue Authority should therefore be seen as a continuation of Belize's tax administration reform, building on the progress already made rather than replacing or disregarding it.

Tax administration today is a highly specialized profession. In addition to traditional areas such as taxpayer services, audit, and collections, it requires expertise in compliance risk management, investigations and intelligence, forensic auditing, data analytics, international taxation, transfer pricing, exchange of information, legal services, information technology, cybersecurity, digital services, debt management, and enforcement.

The current public service structure was not designed specifically around the operational needs of a revenue administration of this nature. Recruitment and other administrative processes can be lengthy, specialized positions may not fit easily within traditional job classifications, and there is limited flexibility to attract, develop, and retain some of the technical skills now required.

The proposed structure is intended to address these limitations by giving the Authority greater control over its human resources and day-to-day administration, with clearer responsibility for organizational and individual performance.

It is also intended to improve the efficiency and quality of taxpayer services, reduce unnecessary administrative delays, make better use of technology and data, promote voluntary compliance, and strengthen the administration's ability to address tax evasion and revenue leakage.

The reform is therefore not simply about changing the name of the Belize Tax Service or moving employees from one institution to another. It is about ensuring that the organization responsible for administering the country's revenues has the capacity to do its job effectively in an increasingly complex environment.

What Does Semi-Autonomy Mean?

A semi-autonomous revenue authority is a public institution established by law to administer specified taxes and other Government revenues. It has greater administrative and operational independence than a traditional government department while remaining accountable to the Government and the people of Belize.

Semi-autonomy does not mean that the Revenue Authority will operate outside of Government oversight or Belize's laws.

The BRA will not have the authority to create or impose taxes. Taxes, duties, fees, and other statutory charges will continue to be established through legislation. The role of the Authority will be to administer those laws fairly and consistently, assist taxpayers in meeting their obligations, and collect the revenue legally due to the Government.

The powers, responsibilities, and limits of the BRA will be defined by legislation. The Authority will remain subject to the Constitution, applicable tax and revenue laws, public financial management requirements, and other accountability and oversight mechanisms.

Greater operational flexibility therefore does not mean less accountability. It means giving the institution greater ability to manage its operations while holding it accountable for the decisions it makes and the results it delivers.

Governance and Leadership of the Belize Revenue Authority

The BRA will operate within a governance framework that clearly separates policy direction, oversight, and the day-to-day management of the organization.

The **Minister of Finance** will remain responsible for the Government's overall fiscal and revenue policy, and for ensuring that the work of the BRA supports the national budget and the Government's broader economic priorities. The day-to-day administration and operations of the Authority, however, will be managed by its executive leadership in accordance with the law.

An **Advisory Board** will provide strategic guidance, oversight, and advice to the Minister and the leadership of the BRA. Its role will include supporting good governance, accountability, and the continued development of the organization.

The **Chief Executive Officer (CEO)** will be responsible for the overall management and administration of the BRA, including implementation of its strategic direction, management of its resources, and oversight of its operations. The CEO will also be responsible for ensuring that the Authority delivers on its mandate and develops a professional, ethical, service-oriented, and performance-driven organization.

The **Chiefs** will lead the Authority's principal functional areas and report to the CEO. They will be responsible for managing their respective functions, supervising staff, monitoring performance, and ensuring that revenue laws, policies, and procedures are applied consistently across the organization.

The CEO, Chiefs and all other employees of the BRA will be subject to the Authority's human resource policies, performance requirements, and standards of conduct. Greater operational flexibility will therefore be accompanied by clear expectations for performance, ethical conduct and accountability.

Fair and Transparent Transition for BTS Employees

The Government recognizes that the transition has generated questions and concerns among employees. These concerns are understood and will continue to be addressed as the process moves forward.

The transition will be undertaken in a fair, transparent, and orderly manner. It is not intended to diminish the contribution of the public officers who have served, and continue to serve, the Belize Tax Service.

Existing employees will be required to apply for positions within the BRA because the new Authority will operate under a redesigned organizational structure. Many existing public service posts and job descriptions will be replaced by positions with different responsibilities, competencies, and performance expectations appropriate to the needs of a modern revenue administration.

Employees who are successful in the recruitment process will be properly compensated, in accordance with the Pensions Act, for their years of service in the Public Service. Employees who are not successful will be placed within the wider Public Service in positions commensurate with the roles, salaries, and other benefits they held under the Belize Tax Service. The same arrangements will apply to employees who choose to remain in the Public Service rather than join the BRA.

In addition, a contributory pension plan will be available to all staff of the Belize Revenue Authority. Work on establishing this plan is already underway with the assistance of an actuary.

The focus of the restructuring is therefore on the positions and the requirements of the new organization, not on disregarding the people currently performing the work.

The recruitment process will be guided by clear requirements and fair procedures. Staff have been and will continue to be provided with information about the new organizational structure, available positions, and applicable processes so that they can make informed decisions and compete equitably for opportunities within the new Authority.

BTS employees bring considerable institutional knowledge, technical expertise, and experience to the organization, and that experience will be important to the BRA.

The new structure is also intended to provide greater opportunities for specialization, training, professional development, and career progression, together with clearer expectations for performance and accountability.

The objective is to build an institution in which employees are equipped and supported to perform at their highest level, while being held accountable to the professional and ethical standards expected of a modern tax administration.

What Does This Mean for Taxpayers?

For taxpayers, the real test of this reform will be whether it results in better service and a tax system that is administered fairly and consistently.

The progress already made by BTS provides the foundation for the next phase of reform. The establishment of the BRA is intended to build on those improvements by strengthening the institutional capacity needed to sustain them and continue improving the way taxpayers are served.

Over time, taxpayers should benefit from simpler and clearer procedures, more convenient digital and in-person services, faster processing of applications, returns and payments, better access to information and guidance, improved communication, and greater consistency in the application of Belize's revenue laws.

The reform should also strengthen the administration's ability to identify and address non-compliance and revenue leakage. This is as much an issue of fairness as it is one of revenue collection. Businesses and individuals who meet their tax obligations should not be placed at a disadvantage by those who do not.

The establishment of the BRA will not change the underlying responsibility of taxpayers to comply with Belize's tax laws. Taxpayers will continue to be required, where applicable, to register, file accurate returns, pay taxes and other charges when due, and maintain the records required by law.

The revenues administered by the tax system finance essential public services and national priorities. An effective revenue administration is therefore an important part of Belize's ability to finance its development.

A Partnership with the People of Belize

The success of the proposed Revenue Authority will depend on cooperation among taxpayers, businesses, employees, professional advisers, and the Government.

The objective is not simply to collect revenue. It is to build an administration that taxpayers can deal with efficiently, that applies the law fairly and consistently, that supports those who want to comply, and that has the capacity to address those who deliberately do not.

The Ministry of Finance and the BTSD recognize that a reform of this nature will generate questions and differing views. The Government remains committed to providing accurate information and engaging with employees, taxpayers, and other stakeholders as the process continues.

The transition will be managed responsibly and with due regard for both the employees of the BTSD and the taxpayers they serve.

The objective is to establish a revenue administration with the people, skills, and institutional capacity to administer Belize's tax system effectively, serve taxpayers properly, and protect the revenues on which the country depends.

A response was provided to the Public Service Union's August 10 letter by the Financial Secretary in a letter dated August 31, 2026, which is annexed to this release. The BTSD will continue to provide updates through official communication channels as the reform progresses.

Ends