Appeals

Any applicant can serve a written notice of appeal to the Board and National Trade Board if:

- 1. Application has been refused;
- Transfer of license is refused:
- Dissatisfied with the assessment (this must be submitted within ten (10) days of notice of assessment.)

Offences & Penalties

It is an offence to:

- Carry on a trade without a Trade License; fine of \$500.00 and/or imprisonment not exceeding six (6) months. (Section 30 & 31-1)
- Make false statement on a return; fine not exceeding \$1,000.00 and/or imprisonment for a term not exceeding six (6) months. (Section 32)
- Failure to display Trade License Certificate in a visible area of the business; fine not exceeding \$1,000.00. (Section 27)
- Failure to comply with a Stop Order; fine not exceeding \$2,000.00 and/or imprisonment not exceeding six (6) months. (Section 31-5)

Note: Refer to Gazette for declared and published zones, rates, matrix and flat fee scheme.

BELIZE



Quick Facts on Trade Licensing



No. 5163 University Boulevard Belmopan City, Cayo

Telephone: 828-4287 822-2679 802-2663 www.ruraltransformation.gov.bz

What is Trade License?

Every person who wishes to commence a trade within the limits of any licensing district shall, before he commences such a business, submit to the Board of the licensing district wherein he proposes to set up his trade, an application in writing in the form set out in the Schedule III signed by him setting out the nature of the trade he proposes to set up, his name and address and nationality and such other particulars as may be relevant to his application. (Section 12)

The new and revised Trade Licensing Act, Chapter 66 and supporting Regulations guides the processes for the administration of trade licensing in Belize.

Trade License Act, 2024

The new and revised Trade License Act, 2024 provides a modern and standardized system for the administration of Trade Licensing in Belize.

The new regime aims at improving the ease of doing business through the incorporation of the following principles in the legal and regulatory framework:

- Predictability
- 2. Accountability
- Transparency
- Revenue Neutrality
- Ease of Administration

Productive Footprint

The square footage of the premise where the business is conducted.

This is exclusive of common areas of the premise such as agricultural lands, lobbies, restrooms, stairwells, customer parking, storerooms, and shared hallways, except where these areas are used as part of the business for profit. (Section 2)

Application for Trade License

Applications may be submitted electronically or via hard copy to the Clerk of the Board. (Section 12 & 13-2)

Schedule III—Application for New Trade

Schedule IV—Application for Existing Trade

Supporting documents to be submitted with application:

- Copy of valid Social Security Card or copy of valid Passport.
- Copy of Company Incorporation Certificate or Business Name Registration.
- 3. Approval Letter from Fire Department.
- 4. Any other particulars deemed necessary.

For those that it applies:

- Health Premise Certificate (for food preparation services; including for grocery handlers and/or fresh produce).
- Food Handlers Certificate (for food preparation services; including for grocery handlers and/or fresh produce).
- 7. Approval letter from Department of Environment.

Meeting Dates

Quarterly meetings are held by the 10th day of January, April, July and October for business types outside Schedule II. (Section 10 &11)

Special meetings are held to hear applications outside of scheduled quarterly meetings.

Special meetings are called within five (5) business days of the request and payment.

Rural Trade Licensing & 2025-2027 Flat Fee Scheme

A business that is licensed in a village shall pay a flat fee to be made by Regulations. (Section 20-4 & 48)

All payments for Trade License for rural areas are to be made at the <u>Treasury Department</u>; except for Caye Caulker Village where payments are made at the <u>Caye Caulker Village Council Office</u>.

Productive Footprint (sq. ft.)	Fee
600-999 sq. ft.	\$150
1,000-1,399 sq. ft.	\$350
1,400- 1,799 sq. ft.	\$550
1,800- 2,199 sq. ft.	\$750
2,200- 2,599 sq. ft.	\$950
2,600-2,999 sq. ft.	\$1,150
3,000- 3,399 sq. ft.	\$1,350
3,400-3,799 sq. ft.	\$1,550
3,800- 4,199 sq. ft.	\$1,750
=> 4,200 sq. ft.	\$2,000

Municipal Trade Licensing

Trade Zones

There are four categories of trade zones within municipalities: (Section 20)

Zone 1: Developed Area: refers to the part of the municipality where **major** commercial activities occur; where all public utilities are available including improved infrastructure and traffic flows exist.

Zone 2: Developing Area: refers to the part of the municipality where **some** commercial activities occur; where public utilities are available and partially improved infrastructure and traffic flows exist.

Zone 3: Emerging Area: refers to the part of the municipality where commercial activities are **limited** and public utilities and infrastructure are emerging.

Zone 4: Undeveloped Area: refers to the part of the municipality where commercial activities are essentially **non-existent**, where lots are primarily vacant.

Economic Classification of Business (Section 2)

The International Standard Industrial Classification of All Economic Activities (ISIC) is the international reference classification of productive activities. (2008)			
1. Accommodation	11. Manufacturing		
2. Arts	12. Other Services		
3. Administrative & Support Services	13. Professional and Technical Services		
4. Construction	14. Real Estate		
5. Entertainment	15. Recreation & Drinking		
6. Finance	16. Rental		
7. Food Preparation	17. Retail		
8. Health	18. Transportation		
9. Information	19. Utilities		
10. Insurance	20. Wholesale		

Municipal Trade Matrix 2025-2027

The trade matrix specifies the respective cost per square footage of any trade based on the economic classification of the trade being carried on and the trade zone from which that trade is being conducted. (Section 20-2)

Each municipality has their own specific trade matrix that is similar to the following:

Trade Matrix (Section 20)					
Economic Classification	Zone 1	Zone 2	Zone 3	Zone 4	
1. Accommodation	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
2. Arts	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
3. Administrative & Support Services	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
4. Construction	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
5. Entertainment	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
6. Finance	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
7. Food Preparation	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
8. Health	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
9. Information	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
10. Insurance	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
11. Manufacturing	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
12. Other Services	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
13. Professional and Technical Services	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
14. Real Estate	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
15. Recreation & Drinking	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
16. Rental	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
17. Retail	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
18. Transportation	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
19. Utilities	\$x.xx	\$x.xx	\$x.xx	\$x.xx	
20. Wholesale	\$x.xx	\$x.xx	\$x.xx	\$x.xx	

Municipal Trade License Rates 2025-2027

Municipality	Declared Rates		
San Ignacio / Santa Elena Town	8%		
Dangriga Town	9%		
Belmopan City	10%		
Punta Gorda Town	10%		
Corozal Town	12.5%		
Belize City	15%		
San Pedro Town	15%		
Orange Walk Town	17%		
Benque Viejo Town	18%		

Trade Matrix, Trade Zones and Rates for all towns and cities shall be declared every three (3) calendar years. (Section 20-5)

How to Calculate Fee for Municipal Trade License

Step 1: Measure Productive footprint of your business.

- **Step 2:** Identify the Economic Classification of your business.
- **Step 3:** Review the trade zone map for your respective municipality; identify where your business is located. Check the legend of the map which indicates a colour scheme for each of the four zones. Identify your zone.
- **Step 4:** Using the matrix for your respective municipality; identify the cost per square foot using the economic classification and zone.
- **Step 5:** Using the declared rates; identify the rate declared for your municipality.
- **Step 6:** Cost per square foot x productive footprint x 12 = Annual Rental Value
- **Step 7:** Annual Rental Value x Rate Declared = Assessed Fee to be paid

Payments for Trade Licenses in Towns and Cities are made at the respective **Town/City Council office.**

General Fees

Application fee: \$10.00 Special Meeting fee: \$150.00

Fees When Due

Fees are payable within thirty (30) days of the notice of assessment.

Fees not paid within this time, ten percent (10%) of the fee is payable in respect of every month or part month which the fee remains unpaid. (Section 21)

Trade License Certificate

Every License holder must display their Trade License Certificate on a visible part of their premises at all times. (Section 27)