

# Belize

## Recent developments relating to MAP in Belize prior to 15 August 2023

### *Developments relating to MAP in the tax treaty network*

- Belize did not provide the relevant information.

### *Other developments relating to MAP*

- Belize did not provide the relevant information.

## Latest Action 14 Peer Review report

- Belize is yet to be peer reviewed under Action 14.

## Tax treaty network of Belize

- five treaties, applicable to 14 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

**Table 1. State of play of Belize's tax treaty network**

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
3	No information	No information

Source: OECD

## Belize's MAP programme

### *Organisation of competent authority function*

- six persons:
  - one Head of Unit
  - five persons working on MAP (who also work on other tasks).
- contact persons for MAP requests: Belize did not provide the relevant information.

**Figure 1. Competent Authority Organisational Structure**



Source: OECD

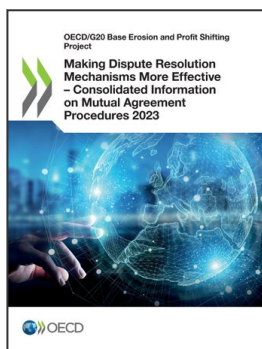
**Table 2. Guidance on the MAP process**

<b>MAP guidance</b>	No MAP Guidance published	-
<b>MAP profile</b>	No MAP Profile published	-

### Overview of Belize's MAP Statistics for 2022

Belize did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-belize.pdf> for details with respect to Belize's MAP Statistics.



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