

GUIDE TO PROMOTERS OF PUBLIC ENTERTAINMENT

1. All Promoters of public entertainment and licensees and proprietors of places of public entertainment must register with the Commissioner of GST at least forty-eight hours (48) prior to the commencement of the activity that they are promoting in accordance with Section 22 (2) of the General Sales Tax Act and Section 3 of the Regulation to the Act S.I. 59 of 2006.
2. No promoter shall undertake to promote an event for a person who is not a resident of Belize. A promoter may appoint an agent who is resident in Belize to carry out any requirement of the General Sales Tax Act. However the promoter must be duly authorized and must indicate the name, status and address of the agent appointed as required by section 48 (2) of the GST Act No. 49 of 2006
3. Tickets printed for public entertainment events must be stamped by the Department of GST (DGST), including all complimentary tickets, which must be declared on presentation for stamping at the DGST office. The input tax credits will be reduced in proportion to the number of complimentary tickets.
4. All supplies made by the promoter are taxable and must be made accountable. These include ticket sales, bar sales, concessions to vendors, costumes, compact disc, toys, programs, etc. Please note that the operator of the bar **must** be declared where applicable.
5. Officers of the DGST will be monitoring the event, which would involve checking the tickets at the time of the event to verify that all tickets presented at the entrance have been stamped by the DGST and instituting any other audit procedures necessary in the circumstances.
6. All ticket stubs collected at the entrance and the unsold tickets available on the date of the event will be counted by the GST Officer so as to determine the number of tickets sold. If these are unavailable on the date of the event, they must be presented at the GST office within seven (7) days of the date of the event. Failure to comply will result in the unrepresented tickets being deemed as sold and therefore being categorized as a standard rated supply and therefore will attract General Sales Tax.
7. If the GST Officers find that unstamped tickets were sold to the public, the officer will immediately request the promoter to produce evidence of the number of unstamped tickets printed and to give reasons for not submitting the tickets for stamping.
8. The cash collected at the time of the event must be counted by the promoter or his representative in the presence of the GST Officer(s) in order to determine the taxable income relative to the event.
9. No promoter will be allowed to promote a public entertainment event unless all GST returns are filled and all taxes due from any previous event are paid or being paid to the satisfaction of the Commissioner.
10. The Department of General Sales Tax will take all necessary steps to ensure the safety of the officers attending the shows and that they receive the full cooperation of the promoters at all times. Section 55 of the GST Act No. 49 of 2006.