



# OAS MESICIC

MECHANISM FOR FOLLOW-UP ON THE  
IMPLEMENTATION OF THE INTER-AMERICAN  
CONVENTION AGAINST CORRUPTION

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BELIZE

FINAL REPORT

(Adopted at the March 13, 2025 plenary session)



## SUMMARY

This Report contains comprehensive review of the implementation in Belize of Article XVI of the Inter-American Convention against Corruption, on bank secrecy, which was selected by the Committee of Experts of the MESICIC for the Sixth Round. The Report also includes a comprehensive review of the implementation of the recommendations formulated to Belize in the Third Round, which refer respectively to: denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws (Article III, paragraph 7 of the Convention); prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention); transnational bribery (Article VIII of the Convention); and extradition (Article XIII of the Convention).

The review was conducted in accordance with the Convention, the Report of Buenos Aires, the Committee's Rules of Procedure, and the Methodologies adopted for conducting on-site visits and for the Sixth Round, including the criteria set out therein for guiding the review based on equal treatment for all States Parties, functional equivalence, and the common purpose of both the Convention and the MESICIC of promoting, facilitating, and strengthening cooperation among the States Parties in the prevention, detection, punishment, and eradication of corruption.

The review was carried out mainly taking into account the Response to the Questionnaire by Belize and information gathered during the on-site visit conducted between October 8 – 10, 2024, by representatives of Saint Vincent and the Grenadines and Jamaica, with the support of the Technical Secretariat. During that visit, the information furnished by Belize was clarified and supplemented with the opinions of civil society organizations.

With regard to the implementation of the recommendations that were formulated to Belize in the Report of the Third Round, based on the Methodology for the Sixth Round and bearing in mind the information provided in the Response to the Questionnaire and during the virtual on-site visit, the Committee made a determination as to which of those recommendations require additional attention, which need to be reformulated, and which are no longer valid.

With respect to the **denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws**, it is pertinent to highlight that measures have been established, such as institutional coordination mechanisms that provide timely tax authorities the collaboration needed from other authorities, on such aspects as certifying the authenticity of the documents in support of the application of favorable tax treatment. With respect to **extradition**, it is pertinent to highlight the steps taken by the country under review to consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption case.

Some of the recommendations formulated in the Third Round that remain valid or have been reformulated address issues such as: developing training programs to alert authorized officers of the Belize Tax Service Department responsible for reviewing the applications and making the tax assessment about the methods used to disguise payments for corruption; preparing and publishing detailed statistical information on measures taken to investigate and sanction conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption laws; adopting the necessary provisions to ensure that the auditors that companies are required to hire under the Accounting Records (Maintenance) Act to review their books and records, are qualified accountants; preparing and publishing detailed statistical information on the investigations and prosecutions for transnational bribery; consider modifying its legislation on illicit

enrichment, in order to bring it in line with the definition of illicit enrichment provided in Article IX of the Convention; and implementing provisions which ensure that the acts of corruption contained in the Convention are extraditable offenses in Belize, with respect to the remaining States Parties to the Convention.

In addition, regarding **new developments** in Belize with respect to the implementation of the provisions of the Convention selected for the Third Round, the Committee formulated recommendations, such as: preparing and publishing detailed statistical information, compiled annually and disaggregated by year, on the civil recovery actions taken under the framework of the Civil Asset Recovery and Unexplained Wealth Act and; ensuring, within available resources, that the new specialized unit within the FIU responsible for cases under the Civil Asset Recovery and Unexplained Wealth Act is provided with adequate funding, sufficient skilled personnel, and targeted training, to support its effective operation and adequately carry out its functions in addressing illicit enrichment.

For the review of the provision selected in the Sixth Round that refer to **bank secrecy**, some of the recommendations made to Belize for its consideration focus on: considering adopting legal provisions setting out that domestic banks and financial institutions regulated under the Domestic Banks and Financial Institutions Act are allowed to assist and cooperate with foreign authorities; considering adopting legal provisions setting out that acts of corruption as defined in the Prevention of Corruption Act are deemed financial crimes for the purposes of the Money Laundering and Terrorism (Prevention) Act; considering the convenience of publishing information regarding the processing of mutual legal assistance requests; and considering the convenience of including additional guidance in the existing Guides for Mutual Legal Assistance for requests aimed at obtaining information held by financial institutions.

**COMMITTEE OF EXPERTS OF THE FOLLOW-UP MECHANISM ON THE  
IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION**

**REPORT ON FOLLOW-UP ON IMPLEMENTATION IN BELIZE OF THE  
RECOMMENDATIONS FORMULATED AND PROVISIONS REVIEWED IN THE THIRD  
ROUND, AND ON THE PROVISION OF THE CONVENTION SELECTED FOR REVIEW IN  
THE SIXTH ROUND<sup>1</sup>**

**INTRODUCTION**

**1. Content of the Report.**

[1] As agreed, upon by the Committee of Experts (hereinafter “Committee”) of the Follow-Up Mechanism for the Implementation of the Inter-American Convention against Corruption (MESICIC) at its Thirty-Fourth Meeting of the Committee of Experts,<sup>2</sup> this Report will first refer to follow up on implementation of the recommendations formulated to Belize in the Report of the Third Round.<sup>3</sup>

[2] Second, where applicable, it will refer to new developments in Belize regarding the provisions of the Inter-American Convention against Corruption (hereinafter “Convention”) selected for the Third Round, and regarding such matters as the legal framework, technological developments, and results, and, if applicable, appropriate observations and recommendations will be formulated.

[3] Third, it will address implementation of the Convention provisions selected by the Committee of Experts of the Mechanism for the Follow-up of Implementation of the same (MESICIC) for the Sixth Round of review. That provision corresponds to Article XVI of the Convention on Bank Secrecy, which reads: “1. *The Requested State shall not invoke bank secrecy as a basis for refusal to provide the assistance sought by the Requesting State. The Requested State shall apply this article in accordance with its domestic law, its procedural provisions, or bilateral or multilateral agreements with the Requesting State.* 2. *The Requesting State shall be obligated not to use any information received that is protected by bank secrecy for any purpose other than the proceeding for which that information was requested, unless authorized by the Requested State.*”

[4] Fourth, it will refer to best practices, where applicable, that the country under review has wished to voluntarily share regarding implementation of the Convention provisions selected for the Third and Sixth Rounds.

**2. Ratification of the Convention and adherence to the Mechanism.**

[5] According to the official records of the OAS General Secretariat, Belize ratified the Inter-American Convention against Corruption on August 2, 2002, and deposited the instrument of ratification on September 6, 2002.

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<sup>1</sup> This Report was adopted by the Committee in accordance with the provisions of Article 3(g) and 25 of its Rules of Procedure and Other Provisions, at the plenary session held on March 13, 2025, at its Forty-Third Meeting, held at OAS Headquarters, March 10 – 13, 2025.

<sup>2</sup> Minutes of the 34th Meeting of the Committee, available at: [http://www.oas.org/en/sla/dlc/mesicic/docs/34reunion\\_acta\\_ing.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/34reunion_acta_ing.pdf).

<sup>3</sup> Report on Implementation in Belize of the Convention Provisions Selected for Review in the Third Round, and on Follow-Up to the Recommendations Formulated to that Country in Previous Rounds (“Third Round Report”). [http://www.oas.org/en/sla/dlc/mesicic/docs/mesicic3\\_blz\\_en.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/mesicic3_blz_en.pdf).

[6] In addition, Belize signed the Declaration on the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption on June 9, 2003.

## **I. SUMMARY OF INFORMATION RECEIVED.**

### **1. Response of Belize.**

[7] The Committee wishes to acknowledge the cooperation that it received throughout the review process from Belize, and in particular, from the Good Governance Unit at Ministry of Public Service, Constitutional and Political Reform, and Religious Affairs, which was evidenced, *inter alia*, in the Response to the Questionnaire and in the constant willingness to clarify or complete its contents. Together with its Response, Belize sent the provisions and documents it considered pertinent.<sup>4</sup>

[8] The Committee also notes that Belize gave its consent for a virtual on-site visit, in accordance with item 5 of the Methodology for Conducting On-Site Visits.<sup>5</sup> As members of the preliminary review subgroup, the representatives of Saint Vincent and the Grenadines and Jamaica conducted the on-site visit from October 8 – 10, 2024, with the support of the MESICIC Technical Secretariat. The information obtained during that visit is included in the appropriate sections of this Report, and the agenda of meetings is attached hereto, in keeping with provision 34 of the above-mentioned Methodology.

[9] For its review, the Committee took into account the information provided by Belize until October 10, 2024; which was requested by the Secretariat and by the members of the review subgroup to carry out their functions in keeping with the Rules of Procedure and Other Provisions;<sup>6</sup> the Methodology for Review of the Implementation of the Recommendations Formulated and the Provisions Examined in the Third Round and the Provisions selected for the Sixth Round;<sup>7</sup> and the Methodology for Conducting On-Site Visits.

### **2. Documents and information received from civil society organizations and/or, *inter alia*, private sector organizations, professional associations, academics, and researchers.**

[10] The Committee did not receive documents from civil society organizations within the time frame established in the schedule for the Fifth Round, as envisaged by Article 34(b) of the Committee's Rules of Procedure.

[11] Nonetheless, during the course of the on-site visit, information was gathered from civil society and private sector organizations; professional associations; and academics invited to participate in meetings to that end, pursuant to Article 27 of the *Methodology for Conducting On-site Visits*. A list of those persons is included in the agenda for the visit, which is appended hereto. Pertinent parts of this information are reflected in the appropriate sections of this report.

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<sup>4</sup> Portal of the Americas, OAS, <http://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Belize&r=6>.

<sup>5</sup> Methodology for Conducting On-Site Visits, OAS, (March 25, 2011), [http://www.oas.org/juridico/english/met\\_onsite.pdf](http://www.oas.org/juridico/english/met_onsite.pdf).

<sup>6</sup> Rules of Procedure and Other Provisions, OAS, (June 29, 2007), [http://www.oas.org/juridico/english/mesicic\\_rules.pdf](http://www.oas.org/juridico/english/mesicic_rules.pdf).

<sup>7</sup> Methodology for Review of the Implementation of the Recommendations Formulated and the Provisions Examined in the Third Round and the Provisions selected for the Sixth Round, OAS, (March 11, 2020), [https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6\\_metodologia\\_ing.pdf](https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_metodologia_ing.pdf).

## **II. FOLLOW UP ON IMPLEMENTATION OF THE RECOMMENDATIONS FORMULATED IN THE THIRD ROUND AND NEW DEVELOPMENTS WITH REGARD TO THE CONVENTION PROVISIONS SELECTED FOR REVIEW IN THAT ROUND.**

[12] First, the Committee will discuss progress, information, and new developments in Belize in relation to the implementation of the recommendations formulated to them and the measures suggested to them by the Committee for implementation in the Report from the Third Round,<sup>8</sup> and it will proceed to take note of those that received satisfactory treatment and those that require attention by the country under review. In addition, where appropriate, it will address the continued validity of those recommendations and, as applicable, restate or reformulate them, pursuant to the provisions of Section V of the Methodology adopted by the Committee for the Sixth Round.

[13] In this section, the Committee will also take note, where appropriate, of any difficulties in implementing the above recommendations and measures to which the country under review may have drawn attention, as well as of its technical cooperation needs to that end.

[14] Second, it will refer to new developments in Belize in relation to the Convention provisions selected for the Third Round in such areas as legislative frameworks, technological developments, and results, and proceed to make any observations and recommendations that may be required.

### **1. DENIAL OR PREVENTION OF FAVORABLE TAX TREATMENT FOR EXPENDITURES MADE IN VIOLATION OF ANTICORRUPTION LAWS (ARTICLE III (7) OF THE CONVENTION).<sup>9</sup>**

#### **1.1. Follow up to the Implementation of the Recommendations Formulated in the Third Round.**

Recommendation 1.1 suggested by the Committee:

*Strengthen the standards and measures for the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws.*

#### Measure (a)

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being used as grounds for obtaining such treatment.*

Measure (a)(i) suggested by the Committee:

*Manuals, guidelines or directives that will guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of the information provided, and to determine the origin of the expenditures or payment on which the claims are based.*

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<sup>8</sup> Third Round Report, *supra* note 3.

<sup>9</sup> For purposes of this Report, the MESICIC Committee of Experts defines favorable tax treatment as all exemptions and any deductible items used for the purposes of determining the income tax base, and other treatment that gives rise to favorable reductions in the amount of tax payable by taxpayers.

[15] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.<sup>10</sup>

[16] In this respect, the country under review provided information concerning the amendment<sup>11</sup> of the Income and Business Tax Act (IBTA) in 2021,<sup>12</sup> specifically section 5(6), which narrows eligibility for favorable tax treatment on expenditure to petroleum operations, by breaking down all reasonable and necessary expenses for the conduct of these operations and serves as reference for authorized officers responsible for inspecting them.

[17] In addition, the country under review reported on the enactment of the Tax Administration and Procedure Act (TAPA) in 2019,<sup>13</sup> which was later revised in 2020 and amended in 2021.<sup>14</sup> This Act establishes the Belize Tax Service Department (BTSD) and aims to facilitate the official and effective administration and collection of domestic taxes, establishes clear tax procedures, imposes civil and criminal penalties for tax violations, and addresses connected and incidental matters to ensure compliance and enforcement.

[18] The Committee observes, however, that while these set of laws provide a primary source of guidance for determining the taxes owed by individuals and businesses, including the amount due and the processes for tax administration, collection, and enforcement, it remains unclear whether additional assistance is offered to the authorities in charge of reviewing the tax assessments through manuals, guidelines, or directives.

[19] In addition, during the on-site visit, the representative of the BTSD noted there are Standard Operating Procedures (SOPs) in place within the Department, including one that provides guidance to the authorized officers on the process of making tax assessments. However, the Committee observes that these SOPs are for internal use only and are not accessible to the public, which prevents the Committee to review their content.

[20] The Committee takes note of the steps taken by the country under review to advance in its implementation of measure (a)(i). It reiterates the need to continue to give attention thereto given that the Committee has not received additional information, to determine if the authorities responsible for reviewing the tax assessments have access to manuals, guidelines or directives to guide them in the review process of applications for favorable tax treatment, containing established requirements to confirm the truthfulness of the information provided, and to determine the origin of the expenditures or payments upon which the claims are based. In this regard, the Committee considers it advisable to reformulate the recommendation so as to clarify its scope and content. (See Recommendation 1.4.1 in section 1.4 of Chapter II of this Report).

#### Measure (a)

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<sup>10</sup> Questionnaire Regarding Follow-Up of the Implementation of the Recommendations Formulated and the Provisions Reviewed in the Third Round, and on the Convention Provision Selected for the Sixth Round (“Belize Response to the Questionnaire”), pp 9-11, [Mesicic6 Questionnaire Belize.pdf](#).

<sup>11</sup> Income and Business Tax (Amendment) Act, 2021 [Income and Business Tax \(Amendment\)](#).

<sup>12</sup> Income and Business Tax Act, Chapter 55 of the Substantive Laws of Belize, [Cap 55 Income and Business Tax Act.pdf](#).

<sup>13</sup> Tax Administration and Procedure Act, Chapter 51 of the Substantive Laws of Belize, [Cap 51 Tax-Administration-and-Procedure-Act.pdf](#)

<sup>14</sup> Tax Administration and Procedure (Amendment) Act, 2021, <https://www.nationalassembly.gov.bz/wp-content/uploads/2021/09/Act-No-19-of-2021-Tax-Administration-and-Procedure-Act.pdf>

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being use as grounds for obtaining such treatment.*

Measure (a)(ii) suggested by the Committee:

*The possibility of accessing the sources of information necessary to conduct those verifications and confirmations, including requests from financial institutions.*

[21] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.<sup>15</sup>

[22] In this respect, the country under review notes that sections 27–30 of TAPA grants the Director General of the Belize Tax Service access to different sources of information necessary to conduct the verifications and confirmations needed, including in the performing on an audit on petroleum operations.<sup>16</sup>

[23] In this regard, TAPA<sup>17</sup> provides that if the Director General requires information from a taxpayer in relation to the audit of a specific return or, if no return has been filed of a specific tax period, the Director General shall send a notice to the taxpayer. It also details the content the notice must contain.

[24] The Act also provides<sup>18</sup> for the authority of the Director General to designate employees of the Department to be authorized officers for the purposes of the Act, and provides them the authority to request information directly from the taxpayers, including to produce any books, records, or other source with information that could be relevant for the assessment; the power to enter business premises or places where relevant records are kept, conduct inquiries, and question individuals on matters related to the Act; and to enter a taxpayer's dwelling.

[25] Furthermore, the law<sup>19</sup> provides for the authority of the Director General to require a person, whether a taxpayer or not, to furnish certain information, including that concerning another person, or to appear before the authority to be examined or for producing documents or other evidence. Also, this section provides for the power of the Director General to require information from banks, such as details of any banking account or other assets which may be held on behalf of any person; bank statements; and an annual schedule showing the amount of interest paid on deposits together with personal information of the holders of those deposits. Furthermore, it sets the Director's authority to request the attendance of any officer of a bank to provide evidence respecting any bank account or other assets which may be held by the bank on behalf of any person.

[26] In addition, the Act<sup>20</sup> provides the Director General with the authority to require any officer in the employment of the Government or any municipality or other public body to supply information that may be required for the purposes of the Act, and which may be in the possession of such officer.

[27] In this regard, during the on-site visit, the representative from the BTSD noted that the Department is currently working on an internal guide that covers the procedure for requesting bank information. However, the guide is in its draft stage, and has not been approved yet.

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<sup>15</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 11-13.

<sup>16</sup> *Ibid.*

<sup>17</sup> Section 27 of the Tax Administration and Procedure Act, *supra* note 12.

<sup>18</sup> Sections 28–29 of the Tax Administration and Procedure Act, *supra* note 12.

<sup>19</sup> Section 30 of the Tax Administration and Procedure Act, *supra* note 12.

<sup>20</sup> Section 31 of the Tax Administration and Procedure Act, *supra* note 12.



[28] Furthermore, during the on-site visit, the representative from the Financial Services Commission (FSC), the regulatory body for non-bank financial services in Belize,<sup>21</sup> noted that there is a Memorandum of Understanding (MOU) between FSC and the BTSD, establishing a framework for cooperation between these two agencies and enabling the exchange of information. Additionally, BTSD and FSC representatives referred to the integration of both institutions' software systems through application programming interfaces (APIs), facilitating the exchange of data and the carrying out of verifications and confirmations in the context of an assessment.

[29] In this respect, the Committee observes that TAPA provides a legal framework that allows the authorities in charge of processing tax assessments, to request access to different sources of information in order to verify and confirm the truthfulness of the information provided by taxpayers. In addition, in terms of obtaining information, the Committee further notes that the implementation of MOUs, as well as the interoperability of the BTSD and FSC software systems, are steps towards the practical implementation of relevant information exchange mechanisms between these two agencies.

[30] However, given that the Committee does not have access to the content of these agreements and no substantial information was provided on how the BTSD conducts these verifications and confirmations, particularly when conducting requests of information addressed to financial institutions and other public bodies different from the FSC, it remains uncertain whether these actions adequately ensure the authorities' access to such records, and whether it does so in timely manner. Additionally, it is unclear if there is general guidance available to authorized officers on the existing sources of information and the procedures to obtain it.

[31] Given the foregoing, the Committee takes note of the steps taken by the country under review to advance in its implementation of measure (a)(ii) and reiterates the need to continue to give attention thereto. In this regard, the Committee considers it advisable to reformulate the recommendation so as to clarify its scope and content. (See Recommendation 1.4.2 in section 1.4 of Chapter II of this Report).

Measure (a)

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being use as grounds for obtaining such treatment.*

Measure (a)(iii) suggested by the Committee:

*Develop electronic programs that facilitate data consultation and cross-checking of information whenever necessary for the purposes of fulfilling their functions.*

[32] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.<sup>22</sup>

[33] In this regard, the country under review notes that authorized officers use an electronic Excel database in which they save the data for a period of time in an Excel sheet. This enables them to consult the previous data collected and cross-check the information being relied on in the current assessment to make a

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<sup>21</sup> Particularly for those services provided by entities licensed or registered under the Financial Services Commission Act, 2023 and the Securities Industry Act, 2021.

<sup>22</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 13-14.

determination as to what is a legitimate claim and what it is not. This information is then shared with the head of the unit and stored for later use.

[34] The Committee notes, that while Excel is a useful tool for storing, organizing, and performing certain analysis of information gathered in the assessments, it lacks some features that an electronic program could offer, such as automation, integration, and scalability, which are useful when dealing with large amounts of information and more complex inquiries. Moreover, it lacks the functions needed to search, connect, and analyze data effectively, making cross-check information less efficient.

[35] Given the foregoing, the Committee believes it would be beneficial for the country under review to consider developing electronic programs and/or interinstitutional agreements that facilitate data consultation and cross-checking information, to make easier for authorized officers, responsible for reviewing tax assessments to detect sums for acts of corruption in the event that they are being used as grounds for obtaining favorable treatment. In this regard, the Committee takes note of the step taken by the country under review to advance in the implementation of measure (a)(iii), reiterates the need to continue to give attention thereto, and considers it advisable to reformulate the recommendation so as to clarify its scope and content. (See Recommendation 1.4.3 in section 1.4 of Chapter II of this Report).

Measure (a)

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being use as grounds for obtaining such treatment.*

Measure (a)(iv) suggested by the Committee:

*Institutional coordination mechanisms that will provide timely collaboration needed from other authorities, on such aspects as certifying the authenticity of the documents in support of the application of favorable tax treatment.*

[36] With respect to the aforementioned measure, in its Response, and during the on-site visit, the country under review presented information and new developments. In this regard, the Committee notes the following as steps that lead it to conclude said measure has been satisfactorily considered.<sup>23</sup>

[37] In this regard, the country under review provided information that the BTSD works with the Geology and Petroleum Department to ensure that accurate information is received from the petroleum operation and that timely collaboration can be expected as this Department always has a technician on site to verify the legitimacy of the documents required by the authorized officer.<sup>24</sup>

[38] Moreover, the Committee observes, that the country under review, during the on-site visit, noted that the BTSD works closely with the Financial Intelligence Unit (FIU), and both BTSD and Financial Services Commission (FSC) are members of the National Anti-Money Laundering Committee (NAMLC).<sup>25</sup> Furthermore, the country under review noted that BTSD and FSC, as members of this Committee, are signatories of an MOU among supervisors, which enables them to verify relevant tax information with the

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<sup>23</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 15-16.

<sup>24</sup> Belize Response to the Questionnaire, *supra* note 10, p. 15.

<sup>25</sup> According to the information available on the FIU website, this Committee “is tasked, *inter alia*, with the development, implementation and oversight of a national action plan to enable supervisory and law enforcement authorities in Belize to effectively and efficiently coordinate with each other in the fight against Money Laundering, Terrorist Financing and Financing Proliferation of Weapons of Mass Destruction.” See at: [NAMLC](#).

other member agencies of the Committee. Under this MoU, the BTSD can communicate directly to the FSC, FIU, Office of Supervisor of Insurance and Private Pensions, Central Bank of Belize, Customs, Immigration, Director of Public Prosecutions (DPP), and the Attorney General's Ministry to request tax-related information pertinent to assessments or investigations. The country under review also notes that a key component of this cooperation is the seamless integration enabled by an Application Programming Interface (API) between IRIS (BTSD's online portal) and the Online Business Registry System, managed by the Financial Services Commission (FSC). This integration, governed by an MoU between the BTSD and the FSC facilitates efficient data exchange critical to investigations.

[39] Finally, the country under review notes that the NAMLC operates an active Financial Crimes Working Group (FCWG), chaired by the Deputy Commissioner of Police. This working group brings together all supervisory bodies within NAMLC to investigate financial crimes. Given the BTSD's integral role in the FCWG, tax information required for investigations or reviews is provided promptly, with necessary protections to protect the privacy and security of data. The country under review further observes that requests from domestic supervisors for BTSD data are processed swiftly and efficiently, reflecting the strength and effectiveness of Belize's domestic cooperation framework.<sup>26</sup>

[40] In view of the above, the Committee takes note of the satisfactory consideration by the country under review of measure (a)(iv).

Measure (a)

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being use as grounds for obtaining such treatment.*

Measure (a)(v) suggested by the Committee:

*Training programs designed specifically to alert official to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications.*

[41] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>27</sup> Nor did it provide any additional information in relation to training programs for the above-mentioned purposes during the on-site visit.

[42] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 1.4.4 in section 1.4 of Chapter II of this Report).

Measure (a)

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being use as grounds for obtaining such treatment.*

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<sup>26</sup> The country under review also notes that Belize is a signatory to several Tax Information Exchange Agreements, the Convention on Mutual Administrative Assistance in Tax Matters, and the Mutual Legal Assistance Treaty. The Financial Secretary or the Director General of the FSC designated as Competent Authorities for the Exchange of Information on Request, are empowered to seek international assistance when required. Additionally, the FIU, as a member of the Egmont Group and the Chair of NAMLC, can also facilitate international cooperation in tax matters.

<sup>27</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 16-17.

Measure (a)(vi) suggested by the Committee:

*Channels of communication so that they may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect the decision.*

[43] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>28</sup> Nor did it provide any additional information in relation to the existence of channels of communication for the above-mentioned purposes during the on-site visit.

[44] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 1.4.5 in section 1.4 of Chapter II of this Report).

Measure (b):

*Select and develop, through the tax authorities responsible for processing applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, procedures, and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow up on the recommendations made in this report in relation thereto.*

[45] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.<sup>29</sup>

[46] In this regard, the country under review provided information indicating that during a tax assessment, any expenditure determined to be unrelated to petroleum operations is added back to the year's income to calculate the chargeable income, ensuring compliance with Section 15 of the IBTA, which provides for the carrying forward of losses from business activities.

[47] The Committee notes, however, that the information provided is of limited relevance for the purposes of the review, given that the measure is aimed at the selection and development of procedures and indicators to analyze objective results obtained in this regard and to follow up on the recommendations made on this matter. The Committee also notes that in the Belize Report of the Third Round, this measure was formulated,<sup>30</sup> given that the country under review had not, at the time, provided any statistical information on objective results in applying the respective laws, rules and/or measures, with respect to the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws, in a way that would have enabled the Committee to make an evaluation of the results on the said topic.

[48] Given the foregoing and considering that the country under review could benefit from preparing and publishing such information, the Committee will reorient measure (b) and formulate a recommendation in this respect. This recommendation will be geared for the country under review to consider preparing and publishing detailed statistical information, compiled annually and disaggregated by year, on measures taken to investigate and sanction conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption laws, including information such as, *inter alia*, the number of reviews carried out by the authorities in charge of processing such requests; the number of administrative and criminal investigations initiated and concluded for infringements of those laws, rules and/or other measures; and the number of

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<sup>28</sup> *Ibid.*

<sup>29</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 18-19.

<sup>30</sup> Third Round Report, *supra* note 3, p. 12.

sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 1.4.6. in Section 1.4 of Chapter II of this Report).

## **1.2. New Developments with respect to the Denial or Prevention of Favorable Tax Treatment for Expenditures made in Violation of Anticorruption Laws (Article III (7) of the Convention).**

### **1.2.1. New Developments with respect to the Legal Framework.**

[49] In its Response to the Questionnaire,<sup>31</sup> the country under review did not present new developments respect to the legal framework regarding the to the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws. However, during the on-site visit and in its response to measure a), Belize referred to legal provisions that were enacted after the completion of the Third Round Report and that are considered to be relevant.

[50] In 2019, the country under review enacted the Tax Administration and Procedure Act,<sup>32</sup> which was revised in 2020 and amended in 2021.<sup>33</sup> This legislation established the Belize Tax Service Department, integrating the tax administration functions of the former Income Tax Department and General Sales Tax Department. The Act aims to streamline the administration and collection of domestic taxes by setting clear tax procedures, enforcing civil and criminal penalties for violations, and addressing related matters to strengthen compliance and enforcement.

[51] To provide clarity and guidance to the public and tax officers, as well as consistency in the administration of tax legislation, the Act empowers the Director General to issue public rulings interpreting its application.<sup>34</sup> It also lays out the process for tax assessment, specifying the types of information that can be used to determine tax obligations and the necessary contents of assessment records. The Act further enables taxpayers to request a review if they believe an assessment is inaccurate and sets timeframes for this process, with additional time allowed in cases involving suspected fraud or willful neglect by the taxpayer.

[52] In cases of tax default, the Act provides the Director General with the authority to apply a range of remedies, including the ability to impose liens, issue warrants to levy goods, and pursue legal action to ensure compliance. In addition, the Director General can pursue imprisonment for noncompliance, and it sets procedures for handling and selling levied goods and real property.

[53] Furthermore, the Act establishes administrative penalties for offenses such as falsification of invoices, receipts, credit, and debit notes, late payments, negligent or fraudulent underpayment, and making false or misleading statements. It also authorizes the Director of Public Prosecutions to prosecute criminal tax offenses, including willful evasion or attempted evasion of tax assessment, false refund claims, and obstruction of tax administration. Likewise, the Act penalizes misconduct by tax officers that may be incurred in the performance of their duties.

### **1.2.2. New Developments with respect to Technology.**

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<sup>31</sup> Belize Response to the Questionnaire, *supra* note 10, p. 50.

<sup>32</sup> See *supra* note 12.

<sup>33</sup> See *supra* note 11.

<sup>34</sup> For example, the Committee observes that the Director General has issued three (3) public rulings on the treatment of tax for returnable beverage containers, on services consumed outside Belize, and on the filing and payment of tax withheld for adjunct lecturers, which are public and available on its website. See at: [Tax Ruling – Belize Tax Services](#).

[54] In its Response to the Questionnaire,<sup>35</sup> the country under review did not present new developments with respect to technology in relation to the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws. Nor did it provide any new developments during the on-site visit.

### **1.3. Results**

[55] The country under review did not present any results regarding the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws, either in its Response to the Questionnaire or during the on-site visit.<sup>36</sup>

[56] Given that the issue of results was reviewed in the consideration of measure (b) in section 1.1 above, the Committee reiterates the recommendation formulated therein.

### **1.4. Recommendations**

[57] In light of the observations formulated in section 1.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 1.4.1 Adopt manuals, guidelines, or update current directives for authorized officers of the Belize Tax Service Department on how to review accounting records to detect sums paid for corruption that are concealed in those records and used as grounds to obtain favorable tax treatment. (See paragraph 20 in Section 1.1 of Chapter II of this Report).
- 1.4.2 Adopt measures to provide for authorized officers of the Belize Tax Service Department with the ability and tools to access the sources of information needed to conduct the verifications and confirmations associated with applications, including those for favorable tax treatment, and to request information from financial institutions, whenever necessary. (See paragraph 31 in Section 1.1 of Chapter II of this Report).
- 1.4.3 Implement computer programs and/or interinstitutional agreements that facilitate data consultation and cross-checking information, to make easier for authorized officers of the Belize Tax Service Department responsible for reviewing the applications and making the tax assessments, to detect sums related to acts of corruption, in the event that they are being used as grounds for obtaining favorable treatment. (See paragraph 35 in Section 1.1 of Chapter II of this Report).
- 1.4.4 Develop training programs designed specifically to alert authorized officers of the Belize Tax Service Department responsible for reviewing the applications and making the tax assessments, about the methods used to disguise payments for corruption, especially when they are being used as grounds for obtaining favorable treatment, and to instruct them of the ways to detecting such payments. (See paragraph 42 in Section 1.1 of Chapter II of this Report).
- 1.4.5 Adopt channels of communication so that authorized officers of the Belize Tax Service Department responsible for reviewing the applications and making the tax assessment, may promptly report to those who must decide on favorable treatment and warn them of the

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<sup>35</sup> Belize Response to the Questionnaire, *supra* note 10, p.49.

<sup>36</sup> *Ibid.*

anomalies detected or of any irregularity that could affect the decision. (See paragraph 44 in Section 1.1 of Chapter II of this Report).

- 1.4.6 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on measures taken to investigate and sanction conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption laws. Such information should include, at least, the number of reviews carried out by the authorities in charge of processing such requests; the number of administrative and criminal investigations initiated and concluded for infringements of those laws, rules and/or other measures; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 48 in Section 1.1 of Chapter II of this Report).

## **2. PREVENTION OF BRIBERY OF DOMESTIC AND FOREIGN GOVERNMENT OFFICIALS (ARTICLE III (10) OF THE CONVENTION).**

### **2.1. Follow-Up to the Implementation of the Recommendations formulated in the Third Round.**

Recommendation 2.1 suggested by the Committee:

*Strengthen the standards and measures on the prevention of bribery of domestic and foreign government officials. To comply with this recommendation, Belize could take the following measures into account:*

Measure (a):

*Adopt the necessary provisions to ensure that the auditors that companies are required to hire, for the purposes of reviewing books and records, are qualified accountants.*

[58] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.<sup>37</sup>

[59] In this regard, the country under review notes that the FSC is the authoritative body responsible for the oversight of various legal persons, including corporations, limited liability entities, partnerships, foundations, non-governmental organizations, and non-profit organizations. The country under review also observes that these entities must comply with the Accounting Records (Maintenance) Act,<sup>38</sup> which does not expressly mandate companies to engage qualified accountants for book reviews.<sup>39</sup>

[60] In that respect, during the on-site visit, the FSC representative confirmed that while some legal persons are required to have their accounts audited annually by an auditor, they do not have to engage a qualified accountant.<sup>40</sup>

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<sup>37</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 20-22.

<sup>38</sup> Accounting Records (Maintenance) Act, Cap 261:01 Revised Edition 2020, [Accounting Records \(Maintenance\) Act Chapter 261:01 Revised Edition 2020 - Financial Services Commission of Belize](#).

<sup>39</sup> Belize Response to the Questionnaire, *supra* note 10, p.20.

<sup>40</sup> The Committee notes that some statutes require certain specific entities to have qualified accountants, such as section 75 of the Domestic Banks and Financial Institutions Act; section 56(1) of the Credit Unions Act and section 44 of the Deposit Insurance Act.

[61] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.1 in section 2.4 of Chapter II of this Report).

[62] In this respect, the representative from the Institute of Chartered Accountants of Belize, brought up the fact that there are persons in Belize that practices accounting, who are not qualified accountants, which was later reiterated as a concern by the representative of the BTSD.

Measure (b):

*Conduct awareness campaigns that target individuals responsible for the entry and accuracy of accounting records, on the importance of abiding by the standards in force to ensure the veracity of said records and the consequences of their violation, in addition to implementing training programs specifically designed to instruct those who work in the area of internal control in publicly held companies and other types of associations required to keep accounting records, on how to detect corrupt acts through their work.*

[63] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>41</sup> Nor did it provide any additional information during the on-site visit regarding the existence of awareness campaigns or training programs for the above-mentioned purposes.

[64] Given the foregoing, the Committee will reorient the recommendation and reformulate it into two recommendations on results, for greater clarity as to its scope. (See Recommendations 2.4.2. and 2.4.3. in section 2.4 of Chapter II of this Report).

Measure (c):

*Consider holding awareness and integrity promotion campaigns that target the private sector and consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption.*

[65] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>42</sup> Nor did it provide any additional information during the on-site visit regarding the existence awareness and integrity promotion campaigns or to the production of manuals and guidelines for the above-mentioned purposes.

[66] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto. (See Recommendation 2.4.4 in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

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<sup>41</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 22-23.

<sup>42</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 23-24.



(d)(i). *Review methods, including account inspections and analysis of periodically requested information, by which to detect anomalies in accounting records that could indicate the payment of sums for corruption.*

[67] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>43</sup> Nor did it provide any additional information during the on-site visit.

[68] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.5. in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

(d)(ii). *Investigation tactics, such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if such payments occurred.*

[69] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>44</sup> Nor did it provide any additional information during the on-site visit.

[70] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.6. in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

(d)(iii). *Manuals, guidelines or directives for those organs and agencies that do not yet have them, on how to review accounting records in order to detect sums paid for corruption.*

[71] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>45</sup> Nor did it provide any additional information during the on-site visit.

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<sup>43</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 24-25.

<sup>44</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 25-26.

<sup>45</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 26-27.

[72] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.7. in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

(d)(iv). *Develop electronic programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based.*

[73] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>46</sup> Nor did it provide any additional information during the on-site visit.

[74] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.8. in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

(d)(v). *Institutional coordination mechanisms that enable those organs or entities to easily obtain the necessary collaboration from other institutions to verify the veracity of accounting records and of the supporting documents on which they are based or to establish their authenticity.*

[75] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>47</sup> Nor did it provide any additional information during the on-site visit.

[76] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.9. in section 2.4 of Chapter II of this Report).

Measure (d):

*Consider the adoption of the measures necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy*

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<sup>46</sup> Belize Response to the Questionnaire, *supra* note 10, p. 28.

<sup>47</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 29-30.

*of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:*

(d)(vi). *Training programs for the officials of these organs and entities, specifically designed to alert them to the methods used to disguise payments for corruption in those records and to instruct them on how to detect them.*

[77] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>48</sup> Nor did it provide any additional information during the on-site visit.

[78] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto, which will additionally be reformulated to clarify its scope and content. (See Recommendation 2.4.10 in section 2.4 of Chapter II of this Report).

Measure (e):

*Select and develop, through the authorities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, as well as the other authorities or entities that have responsibility in this area, procedures and indicators, when appropriate and where they do not yet exist, to analyze the objective results obtained in this regard and to follow-up on the recommendations formulated in this report in relation thereto.*

[79] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>49</sup>

[80] The Committee considers worth noting the origin of measure (e), which was formulated in Report of the Third Round,<sup>50</sup> given that the country under review had not, at the time, provided any statistical information on objective results with respect to the application of the laws, rules and/or measures, with respect to the prevention of bribery of domestic and foreign officials, in a way that would have enabled the Committee to make an evaluation of the results on the said topic.

[81] To this end, during the on-site visit, the FSC provided a document stating that they do not “*possess statistics on administrative and criminal violations related to the accounting provisions outlined in the Accounting Records (Maintenance) Act, the Limited Liability Companies Act, and the Belize Companies Act.*”<sup>51</sup>

[82] Given the foregoing and considering that the country under review could benefit from preparing and publishing such information, the Committee will reorient measure (e) and formulate three recommendations. The first recommendation will suggest that the country under review consider preparing and publishing detailed statistical information, compiled annually, and disaggregated by year, on the sanctions imposed for failure to comply with the Accounting Records (Maintenance) Act, as outlined in Section 7 (1) of that Act. Such information could include the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have

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<sup>48</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 30-31.

<sup>49</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 31-32.

<sup>50</sup> Report of the Third Round, *supra* note 3, paragraph 12.

<sup>51</sup> Prevention of Bribery of Domestic and Foreign Government Officials, Financial Services Commission, [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo9C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo9C_Belize.pdf).

been closed; and the number that are being processed, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between the sanctions of fine and the revocation of the certificate of registration or incorporation or the license, in order to identify challenges and adopt corrective measures, where applicable. (See Recommendation 2.4.11. in Section 2.4 of Chapter II of this Report).

[83] The second recommendation will be for the country under review to consider preparing and publishing detailed statistical information, compiled annually, and disaggregated by year, on the number of administrative fines imposed for the offence outlined in Section 7 (2) of the Accounting Records (Maintenance) Act. This statistical information may include aspects such as the number of investigations initiated, number of investigations concluded, the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See Recommendation 2.4.12 in Section 2.4 of Chapter II of this Report).

[84] The third recommendation will be for the country under review to consider preparing and publishing detailed statistical information, compiled annually, and disaggregated by year, on the number of administrative fines imposed for the offences outlined in Section 88 of the Belize Companies Act. This statistical information may include aspects such as the number of investigations initiated, number of investigations concluded, the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See Recommendation 2.4.13. in Section 2.4 of Chapter II of this Report).

## **2.2. New Developments with respect to the Provisions of the Convention on the Prevention of Bribery of Domestic and Foreign Government Officials.**

### **2.2.1 New Developments with Respect to the Legal Framework (Article III (10) of the Convention).**

[85] In its Response to the Questionnaire,<sup>52</sup> the country under review did not present new developments respect to the legal framework regarding the prevention of bribery of domestic and foreign government officials. However, during the on-site visit and in its response to measure a), Belize referred to legal provisions that were enacted after the completion of the Third Round Report and that are considered to be relevant.

[86] In 2013, the country under review enacted the Accounting Records (Maintenance) Act,<sup>53</sup> which requires incorporated companies and companies registered under Belizean laws, to maintain accurate, reliable, and easily accessible accounting records for at least five years following specific events, such as the closure of an account, the end of a transaction, or the termination of a business relationship. Additionally, it establishes a special retention period for records when there is a report of a suspicious transaction or an ongoing investigation.

[87] The Act also defines “accounting records” to include financial statements, general and subsidiary ledgers, sales slips, contracts and invoices, and records and documentation relating to an entity’s assets and liabilities, all sums of money received and expended and the matters in respect of which the receipt and expenditure take place, all sales and purchases as well as all financial transactions.

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<sup>52</sup> Belize Response to the Questionnaire, *supra* note 10, p. 50.

<sup>53</sup> Accounting Records (Maintenance) Act, Chapter 261:01 Revised Edition 2020, [Accounting Records \(Maintenance\) Act Chapter 261:01 Revised Edition 2020 - Financial Services Commission of Belize](#).

[88] Furthermore, section 7 of the Act<sup>54</sup> creates an offense for non-compliance with these requirements, making individuals liable, upon summary conviction, to a fine. Additionally, the law provides for the possible revocation of the certificate of registration, incorporation, or licenses of offending companies and the imposition of an administrative fine.<sup>55</sup>

[89] In addition, in 2023, the government introduced the Act No.39<sup>56</sup> to amend the existing Accounting Records (Maintenance) Act to ensure the availability of records to the competent authorities by making mandatory to entities covered by the Act to maintain accounting records within Belize, either at its registered office or at the office of their registered agent in Belize. Previously registrants or licensees of the FSC, were allowed to hold their accounting and financial records outside of Belize, with a third party, which resulted in the authority's inability to obtain these records in a timely manner.

[90] Another new development is the enactment of the Belize Companies Act, 2022<sup>57</sup> and its subsequent Amendment in 2023.<sup>58</sup> This law establishes specific requirements for companies covered by the Act regarding the maintenance of some financial records. In this regard, section 88<sup>59</sup> of the Act creates an obligation on companies to keep accounting records that are sufficient to show and explain the company's transactions; and will, at any time, enable the financial position of the company to be determined with reasonable accuracy. In addition, the law provides that any company that fails to comply with these requirements will be sanctioned with an administrative fine imposed by the Financial Service Commission.

[91] The Act also incorporates measures to address Recommendation 24 of the Financial Action Task Force (FATF), enhancing transparency and ensuring the disclosure of beneficial ownership of legal persons and arrangements and requiring them to maintain their accounting records within Belize.

## 2.2.2 New Developments with Respect to Technology.

[92] In its Response to the Questionnaire,<sup>60</sup> the country under review did not present new developments respect to technology in this area. Nor did it provide any new developments during the on-site visit.

## 2.3. Results.

[93] The country under review did not present any results regarding the prevention of bribery of domestic and foreign government officials. Neither in its Response to the Questionnaire<sup>61</sup> or during the on-site visit.

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<sup>54</sup> Section 7 of the Accounting Records (Maintenance) Act, provides as follows: “Any person who fails to comply with or contravenes any of the provisions of this Act commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars and in addition, the certificate of registration or incorporation or the licence of such entity may be revoked by the relevant authority.”

<sup>55</sup> Section 5 of the Accounting Records (Maintenance) (Amendment) Act, provides as follows: “Section 7 of the principal Act is amended by- (a) renumbering the section as sub-section (1); and (b) inserting the following new sub-section immediately after sub-section (1)– “(2) In addition to any penalty for an offence under this Act, the Commission may impose an administrative fine of up to \$100,000.00.” See at: [Accounting Records \(Maintenance\) \(Amendment\) Act, 2023 - Financial Services Commission of Belize.](#)

<sup>56</sup> Accounting Records (Maintenance) (Amendment) Act, [Accounting Records \(Maintenance\) \(Amendment\) Act, 2023 - Financial Services Commission of Belize.](#)

<sup>57</sup> Belize Companies Act, 2022, [Belize Companies Act, 2022 - Financial Services Commission of Belize.](#)

<sup>58</sup> Belize Companies Act, 2022, [Belize Companies \(Amendment\) Act, 2023 - Financial Services Commission of Belize.](#)

<sup>59</sup> Section 88 (1) of the Belize Companies Act, provides as follows: “A company shall keep records that– (a) are sufficient to show and explain the company's transactions; and (b) will, at any time, enable the financial position of the company to be determined with reasonable accuracy.”

<sup>60</sup> Belize Response to the Questionnaire, *supra* note 10, p.50.

<sup>61</sup> *Ibid.*

[94] Given that the issue of results was reviewed in the consideration of measure (e) in section 2.1 above, the Committee reiterates the recommendations formulated therein.

#### **2.4. Recommendations.**

[95] In light of the observations formulated in section 2.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 2.4.1 Adopt the necessary provisions to ensure that the auditors that companies are required to hire under the Accounting Records (Maintenance) Act, for the purposes of reviewing books and records, are qualified accountants. (See paragraph 61 in Section 2.1 of Chapter II of this Report).
- 2.4.2 Conduct awareness campaigns that target individuals responsible for the entry and accuracy of accounting records, on the importance of abiding by the standards in force to ensure the veracity of said records and the consequences of their violation. (See paragraph 64 in Section 2.1 of Chapter II of this Report).
- 2.4.3 Implement training programs specifically designed to instruct those who work in the area of internal control in publicly held companies and other types of associations required to keep accounting records, on how to detect corrupt acts through their work. (See paragraph 64 in Section 2.1 of Chapter II of this Report).
- 2.4.4 Consider holding awareness and integrity promotion campaigns that target the private sector and consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption. (See paragraph 66 in Section 2.1 of Chapter II of this Report).
- 2.4.5 Implement review methods, including account inspections and analysis of periodically requested information, within the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records of publicly held companies and other types of associations, to detect anomalies that could indicate the payment of sums for corruption. (See paragraph 68 in Section 2.1 of Chapter II of this Report).
- 2.4.6 Implement investigation tactics such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if payments of sums for corruption involving publicly held companies and other types of associations have occurred. (See paragraph 69 in Section 2.1 of Chapter II of this Report).
- 2.4.7 Adopt manuals, guidelines or directives directed at organs and entities, responsible for preventing and/or investigating violations of measures designed to ensure the accuracy of accounting records of accounting records of publicly held companies and other types of associations, on how to review accounting record in order to detect sums paid for corruption. (See paragraph 72 in Section 2.1 of Chapter II of this Report).

- 2.4.8 Implement computer programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based. (See paragraph 74 in Section 2.1 of Chapter II of this Report).
- 2.4.9 Establish institutional coordination mechanisms that enable organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records of publicly held companies and other types of associations, to obtain in an easy manner the necessary collaboration from other institutions to verify the veracity accounting records and establish the authenticity the supporting documents on which they are based. (See paragraph 76 in Section 2.1 of Chapter II of this Report).
- 2.4.10 Implement training programs for the officials of the appropriate organs and entities, specifically designed to alert them to the methods used to disguise payments for corruption in accounting records and to instruct them on how to detect them. (See paragraph 78 in Section 2.1 of Chapter II of this Report).
- 2.4.11 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the prosecutions conducted for the offence outlined in Section 7 (1) of the Accounting Records (Maintenance) Act. This statistical information may include aspects such as the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; and the number that are being processed, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between the sanctions of fine and the revocation of the certificate of registration or incorporation or the license, in order to identify challenges and take corrective measures, where appropriate.(See paragraph 82 in Section 2.1 of Chapter II of this Report).
- 2.4.12 Prepare and publish detailed statistical information, compiled annually, and disaggregated by year, on the number of administrative fines imposed for the offence outlined in Section 7 (2) of the Accounting Records (Maintenance) Act. This statistical information may include aspects such as the number of investigations initiated, number of investigations concluded, the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 83 in Section 2.1 of Chapter II of this Report).
- 2.4.13 Prepare and publish detailed statistical information, compiled annually, and disaggregated by year, on the number of administrative fines imposed for the offences outlined in Section 88 of the Belize Companies Act. This statistical information may include aspects such as the number of investigations initiated, number of investigations concluded, the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 84 in Section 2.1 of Chapter II of this Report).

### **3. TRANSNATIONAL BRIBERY (ARTICLE VIII OF THE CONVENTION).**

#### **3.1 Follow-Up to the Implementation of the Recommendations formulated in the Third Round.**

##### Recommendation 3.4.1 suggested by the Committee:

*Select and develop, through the organs and agencies responsible for investigating and/or prosecuting the crime of transnational bribery, and for requesting and/or providing the assistance and cooperation provided for in connection with it in the Convention, procedures and indicators, when appropriate and*

when they do not exist, to analyze the objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto.

[96] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>62</sup>

[97] During the on-site visit, the representatives from the FIU and the DPP noted that although the latter has the Constitutional mandate<sup>63</sup> to institute and carry out criminal proceedings against any person in a court of law for alleged offenses, including the authority to take over and continue any ongoing criminal prosecution undertaken by any other person or authority, in practice both agencies can prosecute cases of transnational bribery. The country under review noted that in the event that it is decided that FIU will prosecute a case, it will be necessary to obtain a fiat from the DPP. Furthermore, it was observed by the DPP that they have not prosecuted any case of foreign bribery in the past five years.

[98] Subsequent to the on-site visit, the FIU also noted that they have “not prosecuted any matter of transnational bribery or illicit enrichment, and therefore, [it] does not have any records of such for the period of time that is being requested.”<sup>64</sup>

[99] In addition, regarding the development of indicators by the organs and agencies responsible for requesting and/or providing assistance and cooperation for investigations in connection with transnational bribery, during the on-site visit the Attorney General’s Ministry provided two different tables with incoming and outgoing requests for mutual legal assistance and cooperation, during the last five years, which are incorporated below.<sup>65</sup>

**Table 1: Incoming Requests – Transnational Bribery**

Year	Jurisdiction /Country	Offense	Received	Processed	Granted	Refused	Pending
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<sup>62</sup> Belize Response to the Questionnaire, *supra* note 10, pp.32-33.

<sup>63</sup> Belize Constitution, Chapter 4 of the Laws of Belize, Section 50 provides as follows: “50.-(1) There shall be a Director of Public Prosecutions whose office shall be a public office. (2) The Director of Public Prosecutions shall have power in any case in which he considers it desirable so to do: a. to institute and undertake criminal proceedings against any person before any court of law (other than a court-martial) in respect of any offence alleged to have been committed by that person; b. to take over and continue any such criminal proceedings that have been instituted or undertaken by any other person or authority; and c. to discontinue at any stage before judgment is delivered any such criminal proceedings instituted or undertaken by himself or any other person or authority. (3) The powers of the Director of Public Prosecutions under subsection (2) of this section may be exercised by him in person or through other persons acting under and in accordance with his general or special instructions. (4) The powers conferred on the Director of Public Prosecutions by paragraphs (b) and (c) of subsection (2) of this section shall be vested in him to the exclusion of any other person or authority: Provided that where any other person or authority has instituted criminal proceedings, nothing in this subsection shall prevent the withdrawal of those proceedings by or at the instance of that person or authority and with the leave of the court. (5) For the purposes of this section, any appeal from a judgment in criminal proceedings before any court, or any case stated or question of law reserved for the purpose of any such proceedings, to any other court (including Her Majesty in Council) shall be deemed to be part of those proceedings: Provided that the power conferred on the Director of Public Prosecutions by subsection (2)(c) of this section shall not be exercised in relation to any appeal by a person convicted in any criminal proceedings or to any case stated or question of law reserved at the instance of such a person. (6) Subject to the powers of the Attorney-General under section 42(2) of this Constitution, in the exercise of the powers vested in him by subsection (2) of this section the Director of Public Prosecutions shall not be subject to the direction or control of any other person or authority.” See at: [Constitution of Belize](#).

<sup>64</sup> Communication with the Good Governance Unit, October 25, see at: [http://www.oas.org/mesicic/Mesicic6\\_Anexo7C\\_Belize](http://www.oas.org/mesicic/Mesicic6_Anexo7C_Belize)

<sup>65</sup> Explanatory Notes for the On-site Visit to Belize from the Attorney General’s Ministry, see at: [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo10C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo10C_Belize.pdf).



2023	USA	1- Bribery	1	1	1	0	0
2020/2023	London	2- Bribery	2	2	2	0	0
2021	Spain	1- Bribery	1	1	1	0	0
2020/2021	Guatemala	2- Bribery	2	2	2	0	0
2019	Ecuador	1- Bribery	1	1	1	0	0

**Table 2: Outgoing Requests – Transnational Bribery**

Year	Jurisdiction /Country	Offense	Received	Processed	Granted	Refused	Pending
2020	USA	1-Bribery	1	1	1	0	0

[100] In this respect, the Committee notes that the country under review maintains statistical information on the matter of providing mutual legal assistance and cooperation in relation to the offense of transnational bribery, when such requests are received and/or made.

[101] The Committee considers it worth noting, however, the origin of the recommendation, which dates back to the Third Round.<sup>66</sup> This recommendation was formulated because, at the time of the review, Belize had not provided sufficient information on the results of applying the Prevention of Corruption Act<sup>67</sup> concerning the offense of transnational bribery, in a way that would enable the Committee to make a comprehensive assessment. In light of the foregoing and considering that Belize could benefit from preparing and publishing statistical information on the investigation and prosecution of this offense, the Committee will reorient the recommendation and reformulate it into three recommendations on results, for greater clarity as to its scope.

[102] First, the Committee will recommend that the country under review consider preparing and publishing detailed, and annually compiled statistical information on the investigations initiated on transnational bribery as an offense. This statistical information may include aspects such as the number of investigations that have been initiated; the number have been suspended; the number that are time-barred; the number that are currently in process; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See Recommendation 3.4.1. in Section 3.4 of Chapter II of this Report).

[103] The second recommendation will be for the country under review to consider preparing and publishing detailed statistical information, compiled annually and disaggregated by year, on cases prosecuting transnational bribery as an offense. This statistical information may include aspects such as the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; are being processed; and the number that are ready for indictment, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 3.4.2. in Section 3.4 of Chapter II of this Report).

<sup>66</sup> Report of the Third Round, *supra* note 3, paragraph 71.

<sup>67</sup> Prevention of Corruption Act, Chapter 105, [CAP\\_105s\\_Prevention\\_Of\\_Corruption\\_Act.Pdf](#).

[104] Lastly, the Committee believes that, in the interest of transparency, Belize may consider beneficial to maintain records on the number of requests for mutual legal assistance and cooperation in relation to the offense of transnational bribery. Accordingly, the third recommendation will be geared toward maintaining and publishing statistical information, compiled annually, and disaggregated by year, on incoming and outgoing requests. (See Recommendation 3.4.3. in Section 3.4 of Chapter II of this Report).

### **3.2 New Developments with respect to the Provision of the Convention on Transnational Bribery (Article VIII of the Convention).**

#### **3.2.1 New Developments with Respect to the Legal Framework.**

[105] In its Response to the Questionnaire,<sup>68</sup> the country under review did not present new developments with respect to the legal framework in relation to transnational bribery. Nor did it provide any new developments during the on-site visit.

#### **3.2.2 New developments with respect to Technology.**

[106] In its Response to the Questionnaire,<sup>69</sup> the country under review did not present new developments with respect to technology in relation to transnational bribery. Nor did it provide any new developments during the on-site visit.

### **3.3 Results.**

[107] In its Response to the Questionnaire,<sup>70</sup> the country under review presented no results with respect to transnational bribery.

[108] However, during the on-site visit, the country under review presented statistical information on the requests for providing assistance and cooperation in relation to the offense of transnational bribery. In this regard, given that the issue of results was reviewed in section 3.1 above, the Committee reiterates the recommendations formulated therein.

### **3.4 Recommendations.**

[109] In light of the observations formulated in Sections 3.1, 3.2 and 3.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 3.4.1 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the investigations into transnational bribery, as an offense, which may include aspects such as the number of investigations that have been initiated; the number that have been suspended; the number that are time-barred; the number that are in process; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraphs 102 and 108 in Sections 3.1 and 3.3 of Chapter II of this Report).

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<sup>68</sup> Belize Response to the Questionnaire, *supra* note 10, p.50.

<sup>69</sup> *Ibid.*

<sup>70</sup> *Ibid.*

- 3.4.2 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on cases prosecuting transnational bribery, as an offense, which may include aspects such as the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; the number that are in process; and the number that are ready for indictment, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See paragraphs 103 and 108 in Sections 3.1 and 3.3 of Chapter II of this Report).
- 3.4.3 Maintain and publish detailed statistical information, compiled annually, and disaggregated by year, on incoming and outgoing requests for mutual legal assistance and cooperation in relation to the offense of transnational bribery. (See paragraphs 104 and 108 in Sections 3.1 and 3.3 of Chapter II of this Report).

#### **4 ILLICIT ENRICHMENT (ARTICLE IX OF THE CONVENTION)**

##### **4.1 Follow-Up to the Implementation of the Recommendations formulated in the Third Round.**

Recommendation 4.4.1 suggested by the Committee:

*Evaluate the need to modify Section 1(j) of the Third Schedule to the Prevention of Corruption Act, 2007, in order to bring it in line with the definition of illicit enrichment provided in Article IX of the Convention.*

[110] With respect to the aforementioned measure, in its Response<sup>71</sup> and during the on-site visit, the country under review presented information that it considers pertinent.

[111] In this regard, the country under review reported the adoption of the Civil Asset Recovery and Unexplained Wealth Act, enacted in 2023,<sup>72</sup> as an alternative measure to implement this recommendation. This Act “*provides for the civil recovery of the proceeds of an unlawful conduct*”<sup>73</sup> without requiring a criminal conviction. It further empowers Belizean authorities to issue Unexplained Wealth Orders, which compel individuals believed to have acquired assets through unlawful means to demonstrate the legitimate source for their wealth –failure to provide that evidence may result in the confiscation of assets suspected of being unlawfully acquired.

[112] The Committee notes, that this legal development is an important step towards targeting illicit enrichment. However, it also observes that the information provided is of limited relevance to the specific purposes of the review, given that the recommendation aims to assess whether Section 1(j) of the Third Schedule of the Prevention of Corruption Act, should be amended to align its definition of “illicit enrichment” with the definition provided in Article IX of the Convention.

[113] In addition, during the on-site visit, the representative of the DPP noted that there has been no jurisprudence providing interpretation on the meaning of the terms “illegally” and “disproportionate” used

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<sup>71</sup> Belize Response to the Questionnaire, *supra* note 10, p.33.

<sup>72</sup> Civil Asset Recovery and Unexplained Wealth Act, 2023, [Act-No-32-2023-Civil-Asset-Recovery-and-Unexplained-Wealth-Act-2023.pdf](#).

<sup>73</sup> Belize Response to the Questionnaire, *supra* note 10, p.33.

on paragraph 1(j) of Part I of the Third Schedule to the Prevention of Corruption Act,<sup>74</sup> which originally gave partial rise to the recommendation formulated in the Report of the Third Round.<sup>75</sup>

[114] Given the foregoing, the Committee reiterates the recommendation, as well as the need for the country under review to give additional attention thereto, which will be reformulated. (See Recommendation 4.4.1. in Section 4.4 of Chapter II of this Report).

Recommendation 4.4.2 suggested by the Committee:

*Select and develop, through the organs and agencies that would, in due course, be responsible for the investigation and/or prosecution of the offense of illicit enrichment, and with requesting and/or providing assistance and cooperation with respect thereto, as provided in the Convention, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto.*

[115] With respect to the aforementioned measure, in its Response, the country under review did not provide information or new developments.<sup>76</sup>

[116] However, during the on-site visit the representative of the Attorney General's Ministry noted that *"Belize has not received nor formulated any request for mutual legal assistance and cooperation in relation to the investigation and/or prosecution of the offence of illicit enrichment."*<sup>77</sup>

[117] In addition, subsequent to the on-site visit, the FIU also noted that they have *"not prosecuted any matter of transnational bribery or illicit enrichment, and therefore, [it] does not have any records of such for the period of time that is being requested."*<sup>78</sup>

[118] The Committee considers it worth noting the origin of the recommendation, which dates back to the Third Round.<sup>79</sup> This recommendation was formulated because, at the time of the review, Belize had not provided sufficient information on the results of applying the Prevention of Corruption Act<sup>80</sup> concerning the offense of illicit enrichment, in a way that would enable the Committee to make a comprehensive assessment. In light of the foregoing and considering that Belize could benefit from preparing and publishing statistical information on the investigation and prosecution of this offense, the Committee will reorient the recommendation and reformulate it into four recommendations on results, for greater clarity as to its scope.

[119] First, the Committee will recommend to the country under review to consider preparing and publishing detailed, and annually compiled statistical information on the investigations initiated on illicit enrichment as an offense. This statistical information may include aspects such as the number of investigations that have been initiated; the number have been suspended; the number that are time-barred; the number that are currently in process; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt

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<sup>74</sup> Paragraph 1(j) of Part I of the Third Schedule to the Prevention of Corruption Act, provides as follows: *"he or any other person, on his behalf, illegally acquires property or pecuniary resources disproportionate to his legitimate sources of income."*

<sup>75</sup> Report of the Third Round, *supra* note 3, paragraphs 78 -79.

<sup>76</sup> Belize Response to the Questionnaire, *supra* note 10, p.35.

<sup>77</sup> Explanatory Notes for the On-site Visit to Belize from the Attorney General's Ministry, *supra* note 64.

<sup>78</sup> Communication with the Good Governance Unit, October 25, *supra* note 63.

<sup>79</sup> Report of the Third Round, *supra* note 3, paragraph 86.

<sup>80</sup> *Supra* note 66.

corrective measures, where appropriate. (See Recommendation 4.4.2. in Section 4.4 of Chapter II of this Report).

[120] The second recommendation will be for the country under review to consider preparing and publishing detailed statistical information, compiled annually and disaggregated by year, on cases prosecuting illicit enrichment as an offense. This statistical information may include aspects such as the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; are being processed; and the number that are ready for indictment, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 4.4.3. in Section 4.4 of Chapter II of this Report).

[121] The third recommendation will be for the country under review to consider preparing and publishing detailed statistical information on the number of requests for mutual assistance Belize has made to other States Parties to the Convention for the investigation or prosecution of illicit enrichment, specifying the number were granted and the number that were denied, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 4.4.4. in Section 4.4 of Chapter II of this Report).

[122] Lastly, the Committee will recommend to the country under review to consider preparing and publishing detailed statistical information on the number of requests for mutual assistance Belize has received from other States Parties to the Convention for the investigation or prosecution of illicit enrichment, specifying the number were granted and the number that were denied, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 4.4.5 in Section 4.4 of Chapter II of this Report).

## **4.2 New Developments with respect to the provision of the Convention on Illicit Enrichment.**

### **4.2.1 New Developments with Respect to the Legal Framework.**

#### a) Scope

[123] In its Response to the Questionnaire, and during the on-site visit, the country under review presented new developments with respect to the legal framework on illicit enrichment. In this respect, Belize enacted in 2023, the Civil Asset Recovery and Unexplained Wealth Act,<sup>81</sup> which serves as an important tool to target unexplained wealth.

[124] This Act enables the FIU, which is the Civil Recovery Authority for purposes of the Act, to pursue and seize, through civil proceedings, property obtained through unlawful conduct, or that have been used in, or in connection with, unlawful conduct. The law sets out the rules for the application of recovery orders and property freezing orders, specifying the types of property subject to the Act, the limitations on its application, and also provides the conditions to its enforcement abroad.

[125] Additionally, the Act provides for the application of Unexplained Wealth Order (UWO), a tool that allows Belizean authorities, in the context of an ongoing investigation, to require individuals suspected of

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<sup>81</sup> *Supra* note 71.

having wealth exceeding the value of their lawfully obtained wealth, among other grounds,<sup>82</sup> to appear before the court to explain and demonstrate the legitimate origin of those assets. The Act also allows for the application of search and seizure warrants, and for the forfeiture of property without a criminal conviction.

[126] In this regard, during the on-site visit, the country under review noted that this law has not yet been applied in any cases, but there are currently ongoing investigations that could fall under the Act.

[127] Furthermore, during the on-site visit, the Belizean authorities mentioned that the FIU is in the process of formalizing a specialized unit responsible of handling these cases, which is expected to be operational by the end of 2024.

b) Observations

[128] The Committee wishes to acknowledge the new developments in the legal framework of Belize in relation to the prevention of illicit enrichment, such as those mentioned in the previous subsection.

[129] Nevertheless, the Committee considers it appropriate to offer some considerations on the advisability of complementing the new developments presented by the country under review. In this respect, the Committee notes that in order to support the effective operation of the new specialized unit being established within the FIU, as the Civil Recovery Authority for purposes of the Act, the country under review may wish to consider ensuring that it has adequate resources, including sufficient funds, staffing, and training, within available resources.<sup>83</sup> The Committee will make a recommendation in this regard. (See Recommendation 4.4.6. in section 4.4 of Chapter II of this Report).

[130] Additionally, bearing in mind the date in which the Civil Asset Recovery and Unexplained Wealth Act was enacted and that the specialized unit within the FIU has not been established yet, the Committee did not have information that would allow it to assess its effectiveness in recovering proceeds obtained through unlawful conduct. Given the foregoing, the Committee believes that once the specialized unit is formalized, the country under review could benefit from preparing and publishing detailed, and annually compiled statistical information on the civil recovery actions taken, including recovery orders, property freezing orders, and unexplained wealth orders. This statistical information may include aspects such as the number of applications before the High Court; the number of orders that have been granted; and the number of orders that have been denied; in order to identify challenges and adopt corrective measures, where appropriate. In this regard, the Committee will make a recommendation. (See Recommendation 4.4.7. in section 4.4 of Chapter II of this Report).

#### **4.2.2 New Developments with Respect to Technology.**

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<sup>82</sup> Section 59 Civil Asset Recovery and Unexplained Wealth Act, provides as follows: *1) Where the Director of the Financial Intelligence Unit, the Director of the Belize Tax Service Department, the Comptroller of Customs and Excise, the Chairperson of the Integrity Commission or the Commissioner of Police or such other person delegated by him not below the rank of Assistant Superintendent, as the case may be, during the course of an investigation for an offence reasonably suspects that— (a) the total wealth of the respondent exceeds the value of his lawfully obtained wealth; (b) the total wealth of the respondent is over one hundred thousand dollars; (c) the property is owned by the respondent or is under his effective control; and (d) the property was obtained through the commission of an offence.*

<sup>83</sup> In this regard, the country under review would determine whether the new specialized unit within the FIU will be funded from existing resources or from new budgetary allocations, for example.

[131] The country under review did not present new developments with respect to technology in relation to illicit enrichment.<sup>84</sup>

### **4.3 Results.**

[132] The country under review did not present any results regarding the prevention of illicit enrichment. Neither in its Response to the Questionnaire<sup>85</sup> or during the on-site visit.

[133] Given that the issue of results was reviewed in the consideration of the recommendation 4.4.2 in section 4.1 above, the Committee reiterates the recommendations formulated therein.

### **4.4 Recommendations.**

[134] In light of the observations formulated in Sections 4.1, 4.2 and 4.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 4.4.1 Consider modifying its legislation on illicit enrichment, in order to bring it in line with the definition of illicit enrichment provided in Article IX of the Convention. (See paragraph 114 in Section 4.1 of Chapter II of this Report).
- 4.4.2 Prepare and publish detailed, and annually compiled statistical information on the investigations initiated on illicit enrichment as an offense. This statistical information may include aspects such as the number of investigations that have been initiated; the number have been suspended; the number that are time-barred; the number that are currently in process; and the number that have been referred to the competent authority for adjudication, distinguishing between natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 119 in Section 4.1 of Chapter II of this Report).
- 4.4.3 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on cases prosecuting illicit enrichment as an offense. This statistical information may include aspects such as the number of cases for prosecution that have been initiated; the number that have been suspended; the number that are time-barred; the number that have been closed; are being processed; and the number that are ready for indictment, indicating whether these decisions have resulted in an acquittal or a conviction, and distinguishing between natural and legal persons, in order to identify challenges and take corrective measures, where appropriate. (See paragraph 120 in Section 4.1 of Chapter II of this Report).
- 4.4.4 Prepare and publish detailed statistical information on the number of requests for mutual assistance Belize has made to other States Parties to the Convention for the investigation or prosecution of illicit enrichment, specifying the number were granted and the number that were denied, in order to identify challenges and take corrective measures, where appropriate. (See paragraph 121 in Section 4.1 of Chapter II of this Report).
- 4.4.5 Prepare and publish detailed statistical information on the number of requests for mutual assistance Belize has received from other States Parties to the Convention for the investigation or prosecution of illicit enrichment, specifying the number were granted and the number that

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<sup>84</sup> Belize Response to the Questionnaire, *supra* note 10, p.51.

<sup>85</sup> *Ibid.*

were denied, in order to identify challenges and take corrective measures, where appropriate. (See paragraph 122 in Section 4.1 of Chapter II of this Report).

- 4.4.6 Ensure, within available resources, that the new specialized unit within the FIU responsible for cases under the Civil Asset Recovery and Unexplained Wealth Act is provided with adequate funding, sufficient skilled personnel, and targeted training, to support its effective operation and adequately carry out its functions in addressing illicit enrichment. (See paragraph 129 in Section 4.2 of Chapter II of this Report).
- 4.4.7 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on the civil recovery actions taken under the framework of the Civil Asset Recovery and Unexplained Wealth Act, including recovery orders, property freezing orders, and unexplained wealth orders. This statistical information may include aspects such as the number of applications before the High Court; the number of orders that have been granted; and the number of orders that have been denied; in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 130 in Section 4.2 of Chapter II of this Report).

## **5 NOTIFICATION OF CRIMINALIZATION OF TRANSNATIONAL BRIBERY AND ILLICIT ENRICHMENT (ARTICLE X OF THE CONVENTION).**

### **5.1 Follow-Up on the Implementation of the Recommendations formulated in the Third Round.**

#### Recommendation 5.4.1 suggested by the Committee:

*Belize criminalized transnational bribery as provided in Article VIII of the InterAmerican Convention against Corruption, subsequent to the date on which it ratified the Convention, but it has not formally notified the OAS General Secretariat of that criminalization. Accordingly, the Committee recommends that Belize proceed with that notification, in accordance with Article X of the Convention.*

[135] Neither in its Response to the Questionnaire,<sup>86</sup> nor during the on-site visit, did the country under review present any information with respect to this recommendation.

[136] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto. The Committee will reiterate the recommendation. (See Recommendation 5.2.1. in Section 5.2 of Chapter II of this Report).

#### Recommendation 5.4.2 suggested by the Committee:

*Belize criminalized illicit enrichment as provided in Article IX of the Inter-American Convention against Corruption, subsequent to the date on which it ratified the Convention, but it has not formally notified the OAS General Secretariat of that criminalization. Accordingly, the Committee recommends that Belize proceed with that notification, in accordance with Article X of the Convention.*

[137] Neither in its Response to the Questionnaire,<sup>87</sup> nor during the on-site visit, did the country under review present any information with respect to this recommendation.

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<sup>86</sup> Belize Response to the Questionnaire, *supra* note 10, pp.36-37.

<sup>87</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 37-38.



[138] Given the foregoing, the Committee reiterates the need for the country under review to give attention to implementation thereto. The Committee will reiterate the recommendation. (See Recommendation 5.2.2. in Section 5.2 of Chapter II of this Report).

## **5.2 Recommendations.**

[139] In light of the observations formulated in Section 5.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

5.2.1 Notify the OAS Secretary General about the criminalization of transnational bribery in the terms of Article VIII of the InterAmerican Convention against Corruption, in accordance with Article X of the Convention.<sup>88</sup> (See paragraph 136 in Section 5.1 of Chapter II of this Report).

5.2.2 Notify the OAS Secretary General about the criminalization of illicit enrichment in the terms of Article IX of the Inter-American Convention against Corruption, in accordance with Article X of the Convention.<sup>89</sup> (See paragraph 138 in Section 5.1 of Chapter II of this Report).

## **6 EXTRADITION (ARTICLE XIII OF THE CONVENTION)**

### **6.1 Follow-Up to the Implementation of the Recommendations formulated in the Third Round.**

Recommendation 6.4.1 suggested by the Committee:

*Implement provisions which ensure that the acts of corruption contained in the Convention are extraditable offenses in Belize, with respect to the remaining States Parties to the Convention.*

[140] With respect to the aforementioned measure, in its Response<sup>90</sup> and during the on-site visit, the country under review presented information and new developments that it considers pertinent.

[141] The country under review notes that a new Extradition Act<sup>91</sup> was enacted in 2023, which repealed and replaced the old Extradition Act,<sup>92</sup> becoming the governing law for extradition proceedings. Through this Act, “*Belize has implemented a more general method for classifying extradition acts and a broader legal basis for requesting extradition.*”<sup>93</sup>

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<sup>88</sup> The country under review, in its observations to the draft preliminary report, notes that the Ministry of Foreign Affairs is the entity responsible/tasked with the responsibility to report to International Agencies and Organizations. It also notes that of the Prevention of Corruption Act, Chapter 105 which was passed in 2011 contains provisions which deal with bribery of Government officials.

<sup>89</sup> The country under review, in its observations to the draft preliminary report, notes that with respect to the criminalization of illicit enrichment, there is the Civil Asset Recovery and Unexplained Wealth Act, 2023 which indicated that recovery is possible through the Courts, but it must be shown that the enrichment is the result of some criminal activity. There are other statutes such as the Misuse of Drugs Act which address this issue.

<sup>90</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 39-43.

<sup>91</sup> Extradition Act, 2023, [Act No. 31 of 2023 Extradition Act 2023.pdf](#).

<sup>92</sup> Extradition Act, Chapter 112, 2000, [Cap. 112 Extradition Act](#).

<sup>93</sup> Belize Response to the Questionnaire, *supra* note 10, p. 39.

[142] In this regard, the Act defines “extradition offence”<sup>94</sup> as a conduct in the territory of a foreign State or a Commonwealth country,<sup>95</sup> which if it occurred in Belize, would constitute an offence which, on indictment or complaint, is punishable with imprisonment for a term of five years, or any greater punishment, and which, however described in the laws of the foreign State or Commonwealth country, is so punishable under those laws; and as an extraterritorial offence against the laws of a foreign State or a Commonwealth country which, on indictment or complaint, is punishable under those laws with imprisonment for a term of five years or any greater punishment and satisfies the conditions set forth in section 4(b).

[143] Furthermore, the Law provides for two types of extradition arrangements,<sup>96</sup> which include “general extradition arrangements”, made with one or more States, and “special extradition arrangements”, which apply to specific cases and are made with a State where no general extradition arrangements exist. Currently, Belize has extradition arrangements with the United States of America, the United Mexican States and the Republic of Guatemala. The bilateral extradition agreements with the United States and Mexico, are explicitly annexed as schedules to the Act.<sup>97</sup> The Committee notes that both extradition treaties include bribery among the extraditable offenses.<sup>98</sup>

[144] The Act also provides that other Conventions, such as the Tokyo Convention, the Palermo Convention and any other Convention as may be designated by order of the Minister of Foreign Affairs, to be used as grounds for requesting extradition where no general extradition arrangements exist.<sup>99</sup> During the on-site visit, the country under review informed that “*that the Minister of Foreign Affairs has not yet designed other international conventions to be used as the legal basis for requesting extradition.*”<sup>100</sup>

[145] The Committee observes, however, that while the new Extradition Act provides a broader legal framework by expanding the number of extradition offences compared to the old Extradition Act reviewed in the Third Round,<sup>101</sup> where the extradition was conditional to the existence of a bilateral treaty, acts of corruption as set out in the Convention are not extraditable offences. In this regard, the acts of corruption specified in Part I of the Third Schedule of the Prevention of Corruption Act<sup>102</sup> do not meet the five-year

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<sup>94</sup> Section 4 of the Extradition Act, *supra* note 87.

<sup>95</sup> Commonwealth countries are listed in the Schedule I of the Extradition Act, *supra* note 87.

<sup>96</sup> Section 5 of the Extradition Act, *supra* note 87.

<sup>97</sup> Section 7 –8 of the Extradition Act, *supra* note 87.

<sup>98</sup> Third Round Report, *supra* note 3, paragraphs 92-100.

<sup>99</sup> Section 26 of the Extradition Act provides as follows: – (1) *Except as provided by sub-section (5), this section has effect where general extradition arrangements have not been made with a foreign State which is Party to a Convention to which this section applies.* (2) *The Conventions to which this section applies are– (a) the Convention on Offences and certain other Acts committed on Board Aircraft, which was signed at Tokyo on 14th September 1963, “the Tokyo Convention”; (b) The United Nation Convention Against Transnational Organized Crime, which was signed on 15th November 2000, “The Palermo Convention”; (c) such other Convention, to which Belize is Party, as may be designated by the Minister by order.* (3) *Where this section has effect, an order applying this Act may be made by the Minister as if a Convention to which this section applies that is specified in the order, constituted general extradition arrangements between Belize and the foreign State, or any other foreign State which is Party to the Convention; but where the Act is so applied, it shall have effect only in respect of– (a) the relevant offences; (b) an attempt to commit a relevant offence; (c) counselling, procuring, commanding, aiding or abetting a relevant offence; and (d) being accessory before or after the fact to a relevant offence.* (4) *For the purposes of sub-section 3 (a), the “relevant offences” are– (a) in relation to the Tokyo Convention, any offence committed on board an aircraft in flight; and (b) in relation to a Convention designated under sub-section (2) (c), any offence specified in the order designating the Convention.* (5) *An order such as is mentioned in sub-section (3) may not provide that a court dealing with a person arrested for an offence shall not be under a duty to determine whether the evidence would be sufficient to warrant his or her trial of the offence had taken place within the jurisdiction of the court*

<sup>100</sup> Explanatory Notes for the On-site Visit to Belize from the Attorney General’s Ministry, *supra* note 64.

<sup>101</sup> Third Round Report, *supra* note 3, paragraphs 101–104.

<sup>102</sup> *Supra* note 66.

minimum penalty requirement outlined in the definition of “extradition offence” under the Extradition Act, as the maximum penalty for these acts is imprisonment for a period not exceeding three years.<sup>103</sup>

[146] Moreover, the country under review, during the on-site visit, also confirmed that based on the definition of extraditable offenses, “*the corruption-related offences found in the Prevention of Corruption Act, would not be currently considered extraditable offences.*”<sup>104</sup>

[147] Given the foregoing, the Committee reiterates the recommendation, as well as the need for the country under review to give additional attention thereto. (See Recommendation 6.4.1. in section 6.4 of Chapter II of this Report).

Recommendation 6.4.2 suggested by the Committee:

*Consider using the Convention as a legal basis for extradition with those State Parties to the Convention that are not currently covered by the Extradition Act or bilateral extradition treaties.*

[148] With respect to the aforementioned measure, in its Response<sup>105</sup> and during the on-site visit, the country under review presented information that it considers pertinent.

[149] The country under review notes that the “*Extradition Act provides a broad legal basis which can be utilized for extradition purposes by States that do not have bilateral extradition treaties with Belize.*”<sup>106</sup> In this regard, as indicated in the review of the previous recommendation, section 26 of the Act gives the Minister of Foreign Affairs the authority to issue an order allowing the use of the Convention as the legal basis for possible extradition with States that do not have general extradition arrangements with Belize. However, the Minister has not issued such an order yet to allow the use of the Interamerican Convention against Corruption.

[150] The Committee also observes that the country under review, during the on-site visit, noted that “*Belize has not received any extradition request where the Convention was invoked as the legal basis for the request. As result, Belize has no new developments no information to report at this time.*”<sup>107</sup>

[151] Given the foregoing, the Committee reiterates the recommendation, as well as the need for the country under review to give additional attention thereto. (See Recommendation 6.4.2. in section 6.4 of Chapter II of this Report).

Recommendation 6.4.3 suggested by the Committee:

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<sup>103</sup> Section 22 (2) of the Extradition Act, provides as follows: “Any person who commits an act of corruption commits an offence and is liable, (a) on summary conviction, (i) in the case of a first offence, to a fine not less than ten thousand dollars; and (ii) in the case of a second or subsequent offence, to a fine not less than twenty thousand dollars or to imprisonment for a period not exceeding two years or to both fine and imprisonment, (b) on conviction on indictment, (i) in the case of a first offence, to a fine not less than twenty-five thousand dollars or to imprisonment for a period not exceeding two years or to both fine and imprisonment; and (ii) in the case of a second or subsequent offence to a fine not less than fifty thousand dollars or to imprisonment for a period not exceeding three years or to both fine and imprisonment.”

<sup>104</sup> Explanatory Notes for the On-site Visit to Belize from the Attorney General’s Ministry, *supra* note 64.

<sup>105</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 43-44.

<sup>106</sup> Belize Response to the Questionnaire, *supra* note 10, p. 43.

<sup>107</sup> Belize Response to the Questionnaire, *supra* note 10, p. 44.

*Consider the convenience of establishing relevant measures to inform, in due course, a requesting state that its extradition request for offenses covered by the Convention has been denied because the State deems that it has jurisdiction over the offence and it has decided to submit the case to its competent authorities for the purposes of prosecution, and to report on the final result of the case.*

[152] With respect to the aforementioned recommendation, in its Response, and during the on-site visit, the country under review presents information and new developments, which the Committee notes as a step that contributes to progress in the implementation of the measure.<sup>108</sup>

[153] The country under review refers to the existing bilateral treaties between Belize and other States, which include provisions governing *“the procedure for informing the Requesting State that their extradition request has been denied wholly or in part and the reason for such denial.”*<sup>109</sup> More specifically, Belize cites the provisions of the extradition treaties with the United States of America<sup>110</sup> and Mexico.<sup>111</sup>

[154] In this regard, the Committee notes that similar information was already provided by Belize in its Response to the Questionnaire of the Third Round and was also referred to in the Report of the Third Round.<sup>112</sup> Furthermore, the Committee observes that the recommendation formulated in that Report was intended to address the absence of a general provision in the Extradition Act requiring the Requesting State to be informed of the outcome of cases.

[155] Regarding other States with which Belize does not have bilateral treaties, the country under review notes that *“it is a practice of the International Legal Assistance Unit (the Unit of the Office of the Attorney General that is tasked with the execution of extradition requests) to inform Requesting States via diplomatic channels of the actions taken under their request.”*<sup>113</sup>

[156] Furthermore, in its Response to the Questionnaire<sup>114</sup> and during the on-site visit, the country under review made reference to the Standard Operating Procedures (SOPs)<sup>115</sup> that govern the incoming and outgoing extradition requests. In this respect, the SOPs provide that *“it is the duty of the Crown assigned to the extradition request to keep the Requesting State informed of the progress of the request.”*<sup>116</sup> In this regard, the Committee notes, that during the on-site visit, the representative of the Attorney General’s Ministry indicated that this is an internal document not available to the public and that they are working on a document intended to provide guidance, which should be published on their website.

[157] Given the foregoing, the Committee takes note of the steps taken by the country under review to advance in its implementation of the recommendation. However, the Committee notes that the legal framework in place does not provide that a Requesting State is informed that its extradition request for offenses covered by the Convention has been denied because Belize deems that it has jurisdiction over the offense and has decided to submit the case to its competent authorities for the purposes of prosecution, and to report on its final outcome. In this regard, the Committee reiterates the recommendation, as well as the

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<sup>108</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 44-45.

<sup>109</sup> Belize Response to the Questionnaire, *supra* note 10, p.44.

<sup>110</sup> Article 10 (2)(3) of the Extradition Treaty with the United States of America.

<sup>111</sup> Article 9 of the Extradition Treaty with Mexico.

<sup>112</sup> Third Round Report, *supra* note 3, paragraph 98.

<sup>113</sup> Belize Response to the Questionnaire, *supra* note 10, p. 45.

<sup>114</sup> Belize Response to the Questionnaire, *supra* note 10, p. 45, footnote 114.

<sup>115</sup> Standard Operating Procedures Mutual Legal Assistance and Extradition, Attorney General’s Ministry, International Legal Affairs, [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo11C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo11C_Belize.pdf).

<sup>116</sup> *Ibid.*, p.10.

need for the country under review to give additional attention thereto. (See Recommendation 6.4.3. in section 6.4 of Chapter II of this Report).

Recommendation 6.4.4 suggested by the Committee:

*Consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for the administrative and judicial authorities with competence in this area.*

[158] With respect to the aforementioned recommendation, in its Response, and during the on-site visit, the country under review presented information and new developments. In this regard, the Committee notes the following as steps that lead it to conclude said measure has been satisfactorily considered.<sup>117</sup>

[159] In this respect, the country under review provided information on the efforts carried out by the Good Governance Unit, which was established in June 2022 within the Ministry of Public Service, Constitutional Reform, and Religious Affairs. This Unit is focused on “*promoting good governance, integrity transparency, and accountability at various levels of governance, both nationally and internationally.*”<sup>118</sup> Among the activities conducted by the Unit since its creation, Belize notes the completion of an online training on good governance matters; an Anti-Corruption Workshop; multiple events such as the “Walk of Integrity”, “National Anti-Corruption Conference”, and the “Anti-Corruption Declaration Ceremony.” In addition, Belize participated in an international extradition course hosted by the International Law Enforcement Academy.

[160] Moreover, the country under review notes that it has participated in an international extradition course hosted by the International Law Enforcement Academy. Nominees from the Office of the Director of Public Prosecutions, the Office of the Attorney General, the Ministry of Foreign Affairs and the Belize Judiciary attended the said training. The focal point of this training was to highlight the important role of extradition in countering domestic and transnational crimes and to strengthen the skills of extradition practitioners in assembling and executing the extradition request. The country under review further notes that this training was critical to ensure that extradition requests are properly drafted to prevent the execution of an extradition request, as an improperly executed extradition would also adversely affect the success rate of a country’s extradition. The training allowed for assessment of the mechanism currently in place in the State Parties and ways to improve the mechanism.

[161] In addition, during the on-site visit, the representative of the Attorney General’s Ministry of Belize noted that they promote the use of the Convention through the Good Governance Unit, citing as example the presentation by the Unit at the Anti-Money Laundering and Countering the Financing of Terrorism Conference in June 2024, where they covered the use of the Convention for extradition purposes.

[162] In view of the above, the Committee takes note of the satisfactory consideration by the country under review of recommendation 6.4.4.

Recommendation 6.4.5 suggested by the Committee:

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<sup>117</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 45-48.

<sup>118</sup> Belize Response to the Questionnaire, *supra* note 10, p.46.

Select and develop, through the competent organs or agencies, procedures and indicators, when appropriate and where they do not yet exist, to verify the follow up to the recommendations formulated in this report with respect to this area; and to analyze objective results obtained in relation to requests for extradition formulated to other States Parties to the Convention, for the investigation or prosecution of the crimes that have been criminalized pursuant thereto and the steps that have been taken to respond to similar requests from other States Parties.

[163] With respect to the aforementioned measure, in its Response,<sup>119</sup> the country under review did not provide information or new developments.

[164] However, in its response to recommendation 6.4.1,<sup>120</sup> the country under review noted that “over the past 6 years, Belize received three (3) extradition requests. [Of those] Belize, was unable to locate the requested person for (1) [...] and the other two (2) requests are still pending before the High Court and the Court of Appeal as a result of due process and constitutional motions.”<sup>121</sup> Regarding the offenses associated with these extradition requests include corruption, money laundering, conspiracy to commit wire fraud and manslaughter.

[165] Furthermore, the country under review, subsequent to the on-site visit, provided the following table with extradition statistics from 2017 to 2022:

**Table 3: Extradition Statistics**

<b>Extradition Matters in Belize (Incoming Request)</b>									
Name/ Jurisdiction of the Request	Date of the Request	Offence	Order by the Minister	Warrant of Arrest	Bail	Court Proceedings	Possible Objections to Extradition	Committal Warrant	Warrant of Surrender
<b>Person B (Mexico)</b>	25th February 2019	Irregular performance of public affairs	27th February 2019	1st March 2019 unable to locate him					
<b>Person A (U.S.A.)</b>	20th December 2017	Money laundering	9th January 2018	10th January 2018	18th January 2018	18th January 2018	Case Stated to the High court 18th December 2019		
							Appeal to Court of Appeal- 22nd September 2021		
<b>Person C (Mexico)</b>	18th January 2022	Manslaughter	25th January 2022	1st February 2022	24th February 2022	14th February 2022	Case Stated to the High Court 12th December 2022		

[166] With regard to extradition requests made by Belize, the Committee notes that, during the on-site visit, the representative of the Attorney General’s Ministry stated no requests have been made since the

<sup>119</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 48-49.

<sup>120</sup> Belize Response to the Questionnaire, *supra* note 10, p. 39.

<sup>121</sup> *Ibid*,

enactment of the new Extradition Act in 2023, however such statistics would be maintained when a request is made.

[167] In this respect, the Committee notes that the country under review maintains detailed statistical information on extradition when such requests are received. In this regard, the Committee observes that this recommendation was formulated in Report of the Third Round,<sup>122</sup> in view of the fact that the country under review did not have sufficient statistical information to on results with respect to the application of the laws, rules and/or measures in relation to extradition, that is, in a way that would have enabled the Committee to make a comprehensive assessment of the results on this topic.

[168] Considering that the country under review has provided sufficiently detailed information on the number of extradition requests received, their status, and the identification of the requesting States Parties, the Committee takes note of the satisfactory consideration by the country under review of Recommendation 6.4.5.

## **6.2 New Developments with respect to the provision of the Convention on Extradition.**

### **6.2.1 New Developments with respect to the Legal Framework.**

[169] In its Response to the Questionnaire,<sup>123</sup> the country under review did not present new developments respect to the legal framework regarding extradition. However, during the on-site visit and in its response to recommendations 6.4.1 and 6.4.2 reviewed in the section above, Belize referred to the new Extradition Act enacted in 2023, after the completion of the Third Round Report.

[170] The Committee reiterates the observations formulated therein.

### **6.2.2 New Developments with respect to Technology.**

[171] The country under review did not present new developments with respect to technology in relation to extradition.<sup>124</sup>

## **6.3 Results.**

[172] The country under review did not provide any results in its Response to the Questionnaire<sup>125</sup> or during the on-site visit.

[173] However, given that the issue of results was reviewed in the consideration of Recommendation 6.4.5 above, the Committee reiterates the observations made therein.

## **6.4 Recommendations.**

[174] In light of the observations formulated in Section 6.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

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<sup>122</sup> Third Round Report, *supra* note 3, paragraphs 105-107.

<sup>123</sup> Belize Response to the Questionnaire, *supra* note 10, p. 52.

<sup>124</sup> *Ibid.*

<sup>125</sup> *Ibid.*

- 6.4.1 Implement provisions which ensure that the acts of corruption contained in the Convention are extraditable offenses in Belize, with respect to the remaining States Parties to the Convention. (See paragraph 147 in Section 6.1 of Chapter II of this Report).
- 6.4.2 Consider using the Convention as a legal basis for extradition with those State Parties to the Convention that are not currently covered by the Extradition Act or bilateral extradition treaties. (See paragraph 151 in Section 6.1 of Chapter II of this Report).
- 6.4.3 Consider the convenience of establishing relevant measures to inform, in due course, a requesting state that its extradition request for offenses covered by the Convention has been denied because the State deems that it has jurisdiction over the offence and it has decided to submit the case to its competent authorities for the purposes of prosecution, and to report on the final result of the case. (See paragraph 157 in Section 6.1 of Chapter II of this Report).

### **III. ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS ON IMPLEMENTATION BY THE COUNTRY UNDER REVIEW OF THE CONVENTION PROVISION SELECTED FOR THE SIXTH ROUND**

#### **1. BANK SECRECY (ARTICLE XVI OF THE CONVENTION)**

##### **1.1 Existence of Provisions in the Legal Framework and/or Other Measures**

[175] Belize has a set of provisions related to bank secrecy, most notably the following:

[176] –The Domestic Banks and Financial Institutions Act<sup>126</sup> governs the regulatory standards in the areas of licensing, capital adequacy, corporate governance, supervision, among others, of domestic banks and financial institutions.

[177] Section 84 of the Act provides for the disclosure of information obtained by the Central Bank regarding the business or affairs of a licensee, its affiliates, or persons dealing with a licensee, all of which are considered confidential.<sup>127</sup> Subsection 84(2) further clarifies that the Act does not prevent the Central Bank from disclosing such information to the individuals and institutions listed therein, including any local or foreign regulatory agency or body, that regulates or supervises financial entities for purposes related to that regulation or supervision.<sup>128</sup> Additionally, subsection 84(4) allows the Central Bank to enter into MOUs

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<sup>126</sup>Domestic Banks and Financial Institutions Act, Chapter 263, Revised Edition 2020, [cap 263 domestic banks and financial institutions act.pdf](#)

<sup>127</sup> Section 84(1) of the Domestic Banks and Financial Institutions Act, provides as follows: “84.-(1)All information regarding the business or affairs of a licensee, financial holding company, subsidiary of a licensee, members of the financial group, or regarding a person dealing with a licensee, that is obtained by the Central Bank, by any officer, employee or other person acting under the direction of the Central Bank, including, without limitation, an examiner appointed pursuant to section 80 or section 82 and a Statutory Examiner appointed pursuant to section 86, as a result of the administration or enforcement of this Act or any other law of Belize and all information prepared from that information, is confidential and shall be treated accordingly.”

<sup>128</sup> Section 84(2) of the Domestic Banks and Financial Institutions Act, provides as follows: 84.-(2) Nothing in sub-section (1), in any other provision of this Act or in any other law of Belize, prevents the Central Bank, or a person authorized in writing by the Central Bank from disclosing any information– (a) to such officers of the Central Bank as it may designate; (ab) to the Deposit Insurance Corporation, which relates to its functions under the Deposit Insurance Act; (b) to any local or foreign regulatory agency or body, that regulates or supervises financial entities for purposes related to that regulation or supervision; (c) that is lawfully required or permitted by any law or court of competent jurisdiction in Belize; (d) to the auditors of a licensee appointed under



with local or foreign regulatory agencies or bodies that regulate financial entities with respect to sharing information; however, the absence of such an MOU does not prevent the disclosure of information to these regulatory authorities.

[178] –The International Banking Act<sup>129</sup> grants the Central Bank of Belize supervisory and regulatory authority to oversee international banks and to issue licenses for their operation in the country. Its 2023 amendment<sup>130</sup> provided a lawful basis for the Central Bank to cooperate with foreign regulatory agencies for anti-money laundering, combating the financing of terrorism and combating proliferation financing purposes (AML/CFT/CPF).

[179] Section 34(1) provides the general principle of secrecy for information pertaining to the affairs of a licensee or any customer of a licensee, which the licensee has obtained in the course of performing their duties or exercising their functions under the Act. However, it allows for the disclosure of information in specific circumstances, which include when the information is lawfully required or permitted by any law or court of competent jurisdiction in Belize, or when the Central Bank discloses it to a foreign banking regulatory or supervisory authority, provided that such information is necessary for the authority to perform functions similar to those of the Central Bank under the Act, among others.

[180] Section 34(1A) further provides for the disclosure of any information to enable or assist a foreign regulatory authority in performing functions corresponding to those competent authority under the Act, AML/CFT/CPF. Additionally, section 34(1B) provides for the disclosure of regulatory, prudential, or AML/CFT/CPF for the purpose of assisting a foreign regulatory authority in a country or a territory outside Belize, and section 34(1D) sets out a number of considerations that the authorities must consider when deciding whether to assist a foreign regulatory authority.

[181] –The Central Bank Act<sup>131</sup> provides for the exchange of information with foreign regulatory authorities. Its 2023 amendment<sup>132</sup> provided a lawful basis for the Central Bank to cooperate with foreign regulatory agencies for AML/CFT/CPF. Furthermore, sub-section 18 (1F) provides for the disclosure of regulatory, prudential or AML/CFT/CPF for the purpose of enabling or assisting a foreign regulatory authority in the exercise of its functions.

[182] Sub-section 18(1H) provides for the Central Bank, upon determining that assistance should be provided in response to a request from a foreign regulatory authority, to conduct formal inquiries by requesting specific information from the person possessing or having it under his or her control.

[183] –The Money Laundering and Terrorism (Prevention) Act<sup>133</sup> provides the legal framework for preventing, investigating, and prosecuting money laundering, terrorism, and other related crimes in Belize.

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*section 75 of this Act; or (e) in the case of information on the affairs of a depositor or customer of a licensee, to such other person as a court of competent jurisdiction in Belize may order upon an application made pursuant to the provisions of the Evidence Act or other relevant law, if the Central Bank is satisfied that the information will be treated as confidential by the agency, body or person to whom it is disclosed.*

<sup>129</sup> International Banking Act Chapter 267, Revised Edition, 2020, [cap 267 international banking act.pdf](#).

<sup>130</sup> International Banking (Amendment) Act, 2023, [International Banking. Ind.](#)

<sup>131</sup> Central Bank of Belize Act, Chapter 262, Revised Edition, 2020, [Cap 262 central bank of Belize act.pdf](#).

<sup>132</sup> Central Bank Of Belize (Amendment) Act, 2023, [Central bank of Belize.ind.](#)

<sup>133</sup> Money Laundering and Terrorism (Prevention) Act, Chapter 104, Revised Edition, 2020, [Money-laundering-and-terrorism-\(prevention\)-act-revised-edition-2020.pdf](#).

[184] Section 13 allows for the disclosure of information or reports received pursuant section 11 to foreign institutions and agencies with powers and duties similar to those of the FIU,<sup>134</sup> including to investigate and prosecute financial crimes.<sup>135</sup>

[185] Section 81 overrides any obligation of secrecy or other restriction on the disclosure of information imposed by any law or otherwise, in order to give effect to the provisions of the Act, while remaining subject to the provisions of the Belize Constitution.<sup>136</sup> Section 82 further clarifies that it shall not be unlawful for any person to make any disclosure in compliance with the Act, and section 83 establishes an offence for any institution or other person that fails to comply with any direction, guideline or instruction issued by the FIU or a supervisory authority under the Act.

[186] Section 75C further provides for the supervisory authority's duty to cooperate with domestic law enforcement agencies and foreign regulatory authorities,<sup>137</sup> expressly stating that cooperation may not be refused on the grounds of secrecy or confidentiality.

[187] Section 75D establishes the grounds which a supervisory authority or competent authority may provide assistance to foreign regulatory authorities. It also includes conditions to ensure that the information exchanged is used solely for its intended purpose.

[188] Section 17 refers to the reporting of suspicious transactions, granting reporting entities and their personnel immunity from criminal, civil, disciplinary, or administrative proceedings for breaches of banking or professional secrecy or contract, provided they act in good-faith and comply with reporting obligations, even if the reported activity involves unknown or no criminal activity.

[189] –The Mutual Legal Assistance and International Co-operation Act<sup>138</sup> provides for mutual legal assistance between Belize and any foreign State, regardless of the existence of a treaty.<sup>139</sup> The Act further specifies that when a request is made pursuant to a treaty, the provisions of that treaty prevail.<sup>140</sup>

[190] Section 4(1) designates the Attorney General as the central authority to make and receive requests of mutual legal assistance, among other functions.<sup>141</sup> Section 4(3) further clarifies that in the case of requests received by other agencies or authorities, the request shall be referred as soon as possible to the Attorney General.

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<sup>134</sup> As set out in sections 11, 13, and 14 of the Money Laundering and Terrorism (Prevention) Act, or as set out in the Financial Intelligence Unit Act.

<sup>135</sup> Section 7, a) of the Financial Intelligence Unit Act, see at: <https://www.fiubelize.org/wp-content/uploads/2016/06/FIU-Act-as-Amended-7-Feb-2014.pdf>.

<sup>136</sup> During the on-site visit, the country under review confirmed that “*the Constitution of Belize does not prohibit the sharing of information as it relates to bank secrecy.*” See at: Communication with Good Governance Unit, October 29, [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo2C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo2C_Belize.pdf).

<sup>137</sup> Section 75A of the Money Laundering and Terrorism (Prevention) Act defines as follows “*foreign regulatory authority*” in relation to a supervisory authority, means an authority in a jurisdiction outside Belize which exercises a regulatory function similar to the regulatory or supervisory function of the supervisory authority.”

<sup>138</sup> Mutual Legal Assistance and International Co-Operation Act Chapter 103:04, Revised Edition 2020, [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo13C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo13C_Belize.pdf)

<sup>139</sup> Section 2 of the Mutual Legal Assistance and International Co-operation Act, provides as follows: “(2) Assistance under this Act may be provided to any foreign State whether on the basis of a treaty or not.”

<sup>140</sup> See Section 3(5) of the Mutual Legal Assistance and International Co-operation Act. In this respect, during the on-site visit, the country under review noted that currently there are two bilateral mutual legal assistance treaties with the United States of America and the Taiwan Province of China.

<sup>141</sup> See Section 4(2) of the Mutual Legal Assistance and International Co-operation Act.

[191] Section 5 allows the central authority or any other agency or authority in Belize to spontaneously transmit information related to criminal matter, without prior request, to a central authority or other agency or authority performing similar functions in a foreign State.

[192] Sections 6 and 7 set forth the prescribed form for requests of assistance, as well as the specific requirements regarding their content.

[193] Section 9 makes any form of assistance available under domestic law equally available to foreign States, under to the same extent and the same conditions as in domestic cases, unless declined by the central authority for a number of reasons, which do not include bank secrecy.<sup>142</sup> Section 11 further provides that if the central authority declines a request, in whole or in part, it must notify the requesting State and give reasons for its decision.

[194] Section 15 sets forth the process for handling requests for assistance received by Belize to obtain evidence in connection with criminal proceedings or criminal investigations. If the central authority is satisfied of the conditions set out in subsection 15(2)<sup>143</sup> are met, it may nominate a court to receive the evidence deemed appropriate for the purpose of giving effect to the request. Schedule I further provides that the evidence received by the court must be furnished to the central authority for transmission to the foreign court, tribunal or authority that made the request.<sup>144</sup> Additionally, the Schedule applies sections 12–15 of the Evidence Act,<sup>145</sup> which address entries in banker’s book; the banker’s right to refuse to produce such books; court orders for inspection of banker’s books and; the application of provisions relating to banks.

[195] In this respect, the Evidence Act provides that a court or judge may order a bank or a bank’s officer to produce a banker’s book or to appear as a witness to prove the matters, transactions and accounts recorded therein. It further empowers the court or judge to authorize a party to inspect and make copies of any entries in a banker’s book, setting a standard compliance timeframe of three days for the bank unless otherwise directed.<sup>146</sup>

[196] –The Financial Intelligence Unit Act<sup>147</sup> establishes the FIU and provides the legal framework for its operation, including the function outlined in section 7(1) to share information and cooperate with foreign financial intelligence units in combating financial crimes.

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<sup>142</sup> See Section 10 of the Mutual Legal Assistance and International Co-operation Act.

<sup>143</sup> Section 15(2) of the Mutual Legal Assistance and International Co-operation Act, provides as follows: “15(2) *If the central authority is satisfied– (a) that an offence under the law of the State in question has been committed or that there are reasonable grounds for suspecting that such an offence has been committed; and (b) that proceedings in respect of that offence have been instituted in that State or that an investigation into that offence is being carried on there.*”

<sup>144</sup> See Schedule I, Section 4(1) of the Mutual Legal Assistance and International Co-operation Act.

<sup>145</sup> Evidence Act, Chapter 95, Revised Edition 2011, <https://www.oas.org/ext/Portals/33/Files/Member-States/Cap%2095%20Evidence%20Act.pdf>.

<sup>146</sup> Sections 13 and 14 of the Evidence Act, provides as follows: “13.–*A bank or an officer of a bank is not, in any cause or matter to which the bank is not a party, compellable to produce any banker’s book, or to appear as a witness to prove the matters, transactions and accounts therein recorded, except by order of a court made for special cause.* 14.– (1) *On the application of any party to a cause or matter, a court or judge may order that the party is at liberty to inspect and take copies of any entries in a banker’s book for any of the purposes of that cause or matter.* (2) *The order may be made either with or without summoning the bank or any other party, and must be served on the bank three days before it is to be obeyed, unless the court or judge otherwise directs.*”

<sup>147</sup> Financial Intelligence Unit Act, see at: <https://www.fiubelize.org/wp-content/uploads/2016/06/FIU-Act-as-Amended-7-Feb-2014.pdf>.

[197] Section 12(2) further stipulates that the Director, notwithstanding the duty of confidentiality outlined in section 12(1), may, for the purpose of an inquiry under the Act, disclose to an agency in Belize or abroad any information necessary to assist in the investigation or prosecution of money laundering or other financial crimes.

[198] In addition to the statutory provisions, Belize has bilateral agreements with the with the United States of America and the Taiwan Province of China. The Treaty between the government of the United States of America and the Government of Belize on Mutual Legal Assistance in Criminal Matters Act,<sup>148</sup> provides for mutual legal assistance, “*in connection with the investigation, prosecution, and prevention of criminal offenses, and in proceedings related to criminal matters.*”<sup>149</sup> The country under review also has an online Guide for Mutual Legal Assistance Requests from the United States,<sup>150</sup> which outlines the types of assistance, the requirements to make a request, the content of the request, among other matters.

[199] The country under review, is also part of the Caribbean Treaty on Mutual Legal Assistance in Serious Criminal Matters,<sup>151</sup> which came into effect in Belize in 2023. The Treaty provides that “*States Parties shall not decline to render legal assistance on the ground of secrecy of Banks or similar financial institutions.*”<sup>152</sup> Article 8 further limits the use of the information provided to the Requesting State to the purposes stated in the request.<sup>153</sup>

[200] In addition to the treaties and statutory provisions, the Belize Attorney General’s Ministry has established Standard Operating Procedures (SOPs) for mutual legal assistance,<sup>154</sup> which offer guidance on the procedures for processing both incoming and outgoing requests of assistance. The SOPs provide that “*the principal authority in Belize responsible for the execution of mutual legal assistance in criminal matters is the Attorney General.*”<sup>155</sup> Among the responsibilities of this role is to review all the requests and assign them to a counsel; to take measures to ensure the orderly al expeditious disposition of the requests; to make the necessary arrangements to securely transmit the requested information to the competent authority of the Requesting State and; to carry the other functions provided by the Mutual Legal Assistance Act.

[201] Regarding the transmission of incoming requests, the SOPs specify that such requests may be received directly by the Ministry or/and through diplomatic channels, with an overall execution timeframe of three to six months. The document further sets out that the requests transmitted through diplomatic channels are required to be forwarded to the Attorney General within hours, or no later than one day, and subsequently assigned to the International Legal Affairs Unit within minutes.<sup>156</sup> Upon assignment, a counsel

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<sup>148</sup> Mutual Legal Assistance in Criminal Matters (Belize/USA) Act, Chapter 103:01, Revised Edition, 2020, [Cap 103.01 Mutual Legal Assistance in Criminal Matters Belize-USA Act.pdf](#).

<sup>149</sup> Article 1, Scope of Assistance (1), Mutual Legal Assistance in Criminal Matters (Belize/USA) Act, *supra* note 143.

<sup>150</sup> How to Make a Request for Mutual Legal Assistance from the United States of America, Attorney General's Ministry of Belize. See at: [https://www.agm.gov.bz/uploads/assistance/legal\\_assistance\\_usa.pdf](https://www.agm.gov.bz/uploads/assistance/legal_assistance_usa.pdf).

<sup>151</sup> Caribbean Treaty on Mutual Legal Assistance in Serious Criminal Matters Act, Chapter 17:05, Revised Edition, 2020, [https://www.agm.gov.bz/uploads/laws/660489ba9c5c0\\_Cap\\_17.05\\_Caribbean\\_Treaty\\_on\\_Mutual\\_Legal\\_Assistance\\_in\\_Serious\\_Criminal\\_Matters\\_Act\\_.pdf](https://www.agm.gov.bz/uploads/laws/660489ba9c5c0_Cap_17.05_Caribbean_Treaty_on_Mutual_Legal_Assistance_in_Serious_Criminal_Matters_Act_.pdf).

<sup>152</sup> Article 7(3) of the Caribbean Treaty on Mutual Legal Assistance in Serious Criminal Matters Act.

<sup>153</sup> Article 8 of the Caribbean Treaty on Mutual Legal Assistance in Serious Criminal Matters Act, provides as follow: “*Article 8: Limitation on Use - The requesting State shall not disclose or use information or evidence obtained for purposes other than those stated in the request without the prior consent of the Central Authority of the requested State.*”

<sup>154</sup> *Supra*, note 111.

<sup>155</sup> *Supra*, note 111, p.1.

<sup>156</sup> *Supra*, note 111, p.2.

must review the request, which is either declined or executed “*within a couple of hours of receipt of the request.*”<sup>157</sup> The requests that comply with the Mutual Legal Assistance legislation are directed to the relevant agency, institution, or department for execution “*within a couple of hours or within a day.*”<sup>158</sup> The requested entity is provided with a timeframe of 3–14 days for non-urgent requests and of 24 hours for urgent matters. Upon satisfactory receipt of the requested information, it is transmitted to the foreign State via diplomatic or courier services.<sup>159</sup>

[202] Regarding the transmission of outgoing requests, the SOPs provide that such requests are submitted to the Ministry directly by the investigative or prosecuting authorities and subsequently sent through the Attorney General.<sup>160</sup> Then, the request is immediately assigned to the International Legal Affairs Unit, where a crown counsel is required to review it “*within a couple of hours of receipt*”,<sup>161</sup> and determine whether it should be executed or returned to the originating authorities for further information. If the request complies with the law or treaty arrangements with the Requested State, it is transmitted through diplomatic channels or courier. Upon receipt of the requested information by the Attorney General, it is “*immediately sent to the investigative or prosecuting authorities.*”<sup>162</sup>

[203] Section 4 of the SOPs outlines the criteria for prioritizing mutual legal assistance requests, designating corruption and bribery as matters that should be treated as high priority.<sup>163</sup> Additionally, section 5 provides guidelines for ensuring the confidential handling of such requests, all of which are deemed to contain extremely sensitive information.<sup>164</sup>

[204] Finally, the country under review has an online Guide for general Mutual Legal Assistance Requests,<sup>165</sup> which outlines the types of assistance, the requirements to make a request, the content of the request, among other matters.

## **1.2 Adequacy of the Legal Framework and/or Other Measures**

[205] With respect to the provisions on bank secrecy that the Committee has reviewed on the basis of the information available to it, they constitute a set of measures that are pertinent for promoting the purposes of the Convention. However, the Committee considers it appropriate to formulate the following observations:

[206] The Committee first observes that there are no legal provisions permitting the use of bank secrecy as a basis to refuse to assistance for obtaining information protected by bank secrecy in connection to proceeding that is related to an act of corruption. As further noted by the country under review, information-sharing obligations of supervisory authorities and financial institutions are established in various legislative bodies, which were reviewed in the previous section.

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<sup>157</sup> *Supra*, note 111, p.3.

<sup>158</sup> *Ibid.*

<sup>159</sup> *Supra*, note 111, p.4.

<sup>160</sup> *Ibid.*

<sup>161</sup> *Ibid.*

<sup>162</sup> *Supra*, note 111, p.5.

<sup>163</sup> *Ibid.*

<sup>164</sup> *Supra*, note 111, pp. 5-6.

<sup>165</sup> How to Make a Request for Mutual Legal Assistance from Foreign States, Attorney General's Ministry of Belize. See at: [https://www.agm.gov.bz/uploads/assistance/legal\\_assistance.pdf](https://www.agm.gov.bz/uploads/assistance/legal_assistance.pdf).

[207] In this regard, the Committee notes that section 34(1) of the International Banking Act, explicitly stipulates what information pertaining to the affairs of a licensee or customer of such, shall be regarded as protected by the principle of secrecy. The section then enumerates specific circumstances that under which this secrecy may be lifted, including when required by a court order, when permitted or mandated by law, or when the Central Bank discloses it to a foreign banking regulatory or supervisory authority, provided that such disclosure is necessary for the authority to perform functions similar to those of the Central Bank. However, it remains unclear to the Committee whether similar provisions exist for domestic banks and financial institutions regulated under the Domestic Banks and Financial Institutions Act, that would allow for the direct sharing of customer information for investigative purposes, as the law only provides for the disclosure of information obtained by the Central Bank.

[208] Given the foregoing, the Committee considers that the country under review could consider including provisions in its legal framework that explicitly allow domestic banks and financial institutions regulated under the Domestic Banks and Financial Institutions Act to assist and cooperate with foreign authorities by sharing customer banking information when required for the purpose of investigating or prosecuting acts of corruption. (See Recommendation 1.4.1. in Section 1.4 of Chapter III of this Report).

[209] The Committee further notes that in 2023, several legislative amendments were made to ensure consistency with AML/CFT/CPF legislation, including revisions to the Domestic Banks and Financial Institutions Act, International Banking Act, Central Bank Act, Money Laundering and Terrorism (Prevention) Act, and the Financial Intelligence Unit Act. In this regard, the Committee observes that while these amendments facilitate mutual legal assistance with foreign jurisdictions for AML/CFT/CPF purposes, it remains uncertain whether they are appropriate to guarantee assistance to other States Parties seeking for banking or financial information necessary for the investigation or prosecution of acts of corruption.

[210] In addition, the Committee observes that the Money Laundering and Terrorism (Prevention) Act provides for the disclosure of information to foreign institutions and agencies with powers and duties similar to those of the FIU, including the investigation and prosecution of financial crimes. However, Schedule I of the FIU Act<sup>166</sup>, which contains the list of legislation that contain financial crimes, does not include the Prevention of Corruption Act. In light of the foregoing, the Committee considers it may be beneficial for the country under review to include acts of corruption, as defined in the Prevention of Corruption Act, in its legal framework defining financial crimes. (See Recommendation 1.4.2. in section 1.4 of Chapter III of this Report).

[211] In addition, the Committee observes that the Mutual Legal Assistance Act enables the country under review to provide and request assistance for obtaining information and evidence in connection with criminal proceedings or investigations, including, as explained during the on-site visit, assistance in relation to requests for banking information. The SOPs<sup>167</sup> further clarify the process for handling, incoming and outgoing requests, establishing timeframes for both kinds of requests, and criteria for prioritizing such requests, including those specifically related to acts of corruption and bribery. However, the Committee notes that SOPs are an internal document, not accessible for the general public. In this regard, the Committee believes that the country under review could benefit from publishing part of such information on the page of the International Legal Affairs Unit -within the Attorney General's Ministry of Belize website- to ensure that States Parties to the Convention, are informed about the stages and estimated timeframes of the procedure. (See Recommendation 1.4.3. in section 1.4 of Chapter III of this Report).

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<sup>166</sup> *Supra*, note 143.

<sup>167</sup> *Supra*, note 111.

[212] The Guides for general Mutual Legal Assistance Requests<sup>168</sup> and for Requests from the United States,<sup>169</sup> available to the general public on the Attorney General's Ministry of Belize website, further facilitate the process of requesting information from potential Requesting States. However, the Committee observes that the country under review could benefit from including additional guidance on how to submit a mutual legal assistance request to obtain information specifically held by financial institutions. Such additional guidance could outline the information required by Belize to process the request, including, for example, the name of the bank or financial institution where the records are sought, the nature of the records, the name and location of the financial institution where the records are believed to be located, the account number pertaining to the records, and the rationale for why those records would assist in advancing the case. (See Recommendation 1.4.4. in section 1.4 of Chapter III of this Report).

### 1.3 Results of the Legal Framework and/or Other Measures

[213] The country under review, did not provide any information with respect to results in its Response to the Questionnaire.<sup>170</sup>

[214] However, subsequent to the on-site visit, the Attorney General's Ministry provided two tables<sup>171</sup> containing “statistics on [the] number of requests received by Belize from other States, from 2019 - 2024, for financial information held by financial institutions in Belize, which was related to an investigation or prosecution of an act of corruption [and]; statistics on the number of requests made by Belize to other States, from 2019 - 2024, for financial information held by financial institutions in a requested State, that was related to an investigation or prosecution of an act of corruption”<sup>172</sup>

**Table 4: Incoming MLAT Request (2019-2024)**

Year	Jurisdiction	Executed	Offence	Declined Reason	Pending	Financial Transaction / Bank Records
2019	USA	Yes	Wire Fraud			Bank account records
2019	USA	Yes	Wire Fraud			
2020	USA	Yes	Wire Fraud			Banking record documents
2021	USA	Yes	Wire Fraud			Bank account records, transaction records and due diligence information
2023	USA	Yes	Money Laundering (“ML”)/ Foreign Corrupt Practices, Bribery			Bank Records
2024	USA	Yes	Wire Fraud			Bank Records
2020	United Kingdom	Yes	Fraud , Wire , Fraud			Bank Records
2019	Ukraine	Yes	Misappropriations Embezzlement			Bank Records /Banking institution

<sup>168</sup> *Supra*, note 161.

<sup>169</sup> *Supra*, note 146.

<sup>170</sup> Belize Response to the Questionnaire, *supra* note 10, pp. 2–7.

<sup>171</sup> Statistics on Mutual Legal Assistance and Co-operation on Bank Secrecy, Attorney General's Ministry. See at: [http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6\\_Anexo6C\\_Belize.pdf](http://www.oas.org/en/sla/dlc/mesicic/docs/Mesicic6_Anexo6C_Belize.pdf)

<sup>172</sup> Communication with the Good Governance Unit, October 25, *supra* note 63.

2019	Ukraine	Yes	Forgery			Bank Records/ Bank Institution
2019	Ukraine	Yes	Abuse of Authority in office			Banking Institution and Records
2020	Ukraine	Yes	Abuse of Office; Misappropriation/ Embezzlement			Bank Records
2022	Ukraine	Yes	Forgery			
2021	Panama	Yes	ML			Bank account/ records
2023	Brazil	Yes	ML			Bank Account/ records
2023	Slovak Republic	yes	Fraud			Bank Account /Records
2022	Poland	Yes	Fraud/ ML			Bank Records
2021	Spain	Yes	Embezzlement /Corruption on business and Funds			Bank Account/Records
2021	Kazakhstan	Yes	Embezzlement			Bank Records
2019	Finland	Yes	Fraud			Bank Records
2024	Armenia	Yes	ML		Yes	Bank Account/ Records
2024	Russian Federation	Yes	Fraud		Yes	Bank Account / Records
2024	Romania	Yes	ML		Yes	Bank Account /Records

**Table 5: Outgoing MLAT Request (2019-2024)**

Year	Jurisdiction	Executed	Offence	Declined Reason	Pending	Financial Transaction Bank Records
2024	USA	Yes	Theft, Obtaining Property by Deception and ML		Yes	Wire Transfer records Banking records

[215] In this regard, the Committee notes that the country under review maintains detailed internal statistical information on incoming and outgoing requests for mutual legal assistance related to financial information pertinent to the investigation or prosecution of an act of corruption. This information includes the identity of the requesting and requested State; the type of information sought; the offence involved; and the outcome of these requests.

#### **1.4 Conclusions and Recommendations**

[216] Based on its review of the implementation of Article XVI of the Convention in the country under review, the Committee offers the following conclusions and recommendations:

[217] **Belize has adopted measures regarding assistance with respect to Bank Secrecy, as described in Chapter III, Section 1 of this Report.**



[218] In light of the observations made in that section, the Committee suggests that the country under review consider the following recommendations:

- 1.4.1 Consider adopting legal provisions setting out that domestic banks and financial institutions regulated under the Domestic Banks and Financial Institutions Act are allowed to assist and cooperate with foreign authorities by sharing information when required for the purpose of investigating and/or prosecuting an offense relating to an act of corruption. (See paragraph 208 in section 1.2 of Chapter III of this Report.)
- 1.4.2 Consider adopting legal provisions setting out that acts of corruption as defined in the Prevention of Corruption Act are deemed financial crimes for the purposes of the Money Laundering and Terrorism (Prevention) Act. (See paragraph 210 in section 1.2 of Chapter III of this Report.)
- 1.4.3 Publish information on the Attorney General's Ministry of Belize website regarding the processing of mutual legal assistance requests, including for example, the various stages and estimated timeframes of the procedure. (See paragraph 211 in section 1.2 of Chapter III of this Report.)
- 1.4.4 Provide additional guidance in the existing Guides for Mutual Legal Assistance, specifically for requests aimed at obtaining information held by financial institutions, which could outline the information required by Belize to process the request, such as the name of the bank or financial institution where the records are sought, the nature of the records, the name and location of the financial institution where the records are believed to be located, the account number pertaining to the records, and the rationale for why those records would assist in advancing the case. (See paragraph 212 in section 1.2 of Chapter III of this Report.)

#### IV. BEST PRACTICES

[219] In keeping with section VI of the Methodology for follow-up of implementation of the recommendations formulated and provisions reviewed in the Third Round and for the review of the provisions of the Convention selected for the Sixth Round, the following describes the best practices identified by the country under review that it has wished to share with the other member countries of the MESICIC in the belief that they could be of benefit to them.

[220] –The Implementation of “**Fair and Competitive Bidding**”, which ensures all potential suppliers or contractors’ equal opportunity to compete for a contract. The methodology for fair and competitive bidding involves defining clear procurement requirements, developing comprehensive bid documents, and establishing transparent evaluation criteria. It includes advertising opportunities widely, conducting pre-bid meetings, using an evaluation committee, and selecting the bidder offering the best value for money based on both price and quality.

[221] It is considered a best practice because it promotes transparency, cost savings, increased competition, ethical procurement standards, and economic growth, while enhancing accountability and reducing opportunities for corrupt practices.

**ANNEX**

**AGENDA OF THE ON-SITE VISIT TO BELIZE**

<b><u>Monday, October 7, 2024</u></b>	
15:00 hrs. – 15:30 hrs. (Washington DC time)	<b>Coordination meeting between the representatives of the member states of the subgroup and the Technical Secretariat</b>
15:30 hrs. – 16:00 hrs.	<b>Break</b>
16:00 hrs. – 16:30 hrs.	<b>Coordination meeting between the representatives of the country under review, the member states of the subgroup and the Technical Secretariat</b>

<b><u>Tuesday, October 8, 2024</u></b>	
10:00 hrs. – 13:00 hrs. (Washington DC time)	<b>Meetings with civil society organizations and/or, <i>inter alia</i>, private sector organizations, professional organizations, academics, or researchers.</b>
	<b>Topics:</b> <ul style="list-style-type: none"><li>• <b>Bank Secrecy</b></li><li>• <b>Transnational Bribery</b></li><li>• <b>Illicit Enrichment</b></li><li>• <b>Extradition</b></li><li>• <b>Denial of Tax Benefits</b></li><li>• <b>Prevention of Bribery</b></li></ul>

	<p><u>Participants:</u></p> <ol style="list-style-type: none"> <li><b>1. Belize Credit Union League</b> Mr. Gemayel Babb, Representative</li> <li><b>2. Institute of Chartered Accountants of Belize</b> Mr. Stephen Hall, Representative Mr. Dean Boyce</li> <li><b>3. Belize Bankers Association and Financial Advisors</b></li> <li><b>4. Belize Chambers of Commerce and Industry</b> Mr. Giacomo Sanchez, Representative</li> <li><b>5. National Trade Union Congress of Belize</b> Mr. Hubert Enriquez, Representative</li> </ol>
13:00 hrs. – 14:30 hrs.	<b>Lunch</b>
14:30 hrs. – 16:30 hrs.	<b>Panel 1: Bank Secrecy</b>
	<ul style="list-style-type: none"> <li>• <b>Procedures for Requesting Information by a State Party</b></li> <li>• <b>Coordination Mechanisms</b></li> <li>• <b>Use of Information</b></li> <li>• <b>Sanctions</b></li> <li>• <b>International Cooperation</b></li> <li>• <b>Statistics</b></li> </ul>
	<p><u>Participants:</u></p> <p><i>Belize Central Bank</i></p> <p>Ms. Edlene Webster, Assistant Manager of Compliance Department</p>
16:30 hrs. – 17:00 hrs.	<b>Informal meeting</b> between the representatives of the member states of the subgroup and the Technical Secretariat.

<b><u>Wednesday, October 9, 2024</u></b>	
10:00 hrs. – 13:00 hrs. (Washington DC time)	<b>Panel 2: Transnational Bribery/Illicit Enrichment</b>

	<p><b>Transnational Bribery</b></p> <ul style="list-style-type: none"> <li>• <b>Results</b></li> </ul> <p><b>Illicit Enrichment</b></p> <ul style="list-style-type: none"> <li>• <b>Illicit Enrichment as an Offense</b></li> <li>• <b>Results</b></li> </ul> <hr/> <p><u>Participants:</u></p> <p><i>Director of Public Prosecutions</i></p> <p>Mr. Cecil Ramirez, Senior Crown Counsel</p> <p><i>Financial Intelligence Unit</i></p> <p>Ms. Janelle Thomas-Shorter, Senior Legal Advisor</p>
13:00 hrs. – 14:30 hrs.	<b>Lunch</b>
14:30 hrs. – 16:00 hrs.	<b>Panel 3: Denial of Tax Benefits/Prevention of Corruption</b>
	<p><b>Denial of Tax Benefits</b></p> <ul style="list-style-type: none"> <li>• <b>Manuals, Guidelines or Directives</b></li> <li>• <b>Sources of Information</b></li> <li>• <b>Results</b></li> </ul> <p><b>Prevention of Corruption</b></p> <ul style="list-style-type: none"> <li>• <b>Qualified Accountants</b></li> <li>• <b>Results</b></li> </ul> <hr/> <p><u>Participants:</u></p> <p><i>Belize Tax Service</i></p> <p>Ms. Michelle Longsworth, Director General</p> <p>Ms. Briana Williams, Manager, Tax Recovery Unit</p> <p><i>Financial Services Commission</i></p> <p>La Donna John, Director of Legal &amp; Enforcement</p>
16:00 hrs. – 16:30 hrs.	<b>Informal meeting</b> between the representatives of the member states of the subgroup and the Technical Secretariat.

<b><u>Thursday, October 10, 2024</u></b>	
10:00 hrs. – 12:00 hrs. (Washington DC time)	<b>Panel 4: Extradition</b>
	<ul style="list-style-type: none"><li>• <b>Extradition Act, 2023</b></li><li>• <b>Informing a State Party</b></li><li>• <b>Utility of the Interamerican Convention against Corruption</b></li><li>• <b>Results</b></li></ul>
	<u>Participants:</u> <i>Attorney General Ministry</i> Ms. Stacey Martinez - Senior Crown Counsel
12:00 – 12:30 hrs.	<b>Final meeting</b> between the representatives of the country under review, the member states of the subgroup and the Technical Secretariat
12:30 hrs.	<b>Informal meeting</b> between the representatives of the member states of the subgroup and the Technical Secretariat.

**CONTACT AUTHORITY FROM THE COUNTRY UNDER REVIEW FOR COORDINATION OF THE ON-SITE VISIT, AND REPRESENTATIVES OF THE MEMBER STATES OF THE PRELIMINARY REVIEW SUBGROUP AND THE TECHNICAL SECRETARIAT OF THE MESICIC**

**COUNTRY UNDER REVIEW**

**BELIZE**

**Cesar Ross**

Director

Good Governance Unit

Ministry of the Public Service, Constitutional and Political Reform

**Clara Chi**

Research/Legal Assistant

Good Governance Unit

Ministry of the Public Service, Constitutional and Political Reform

**MEMBER STATES OF THE PRELIMINARY REVIEW SUBGROUP:**

**SAINT VINCENT AND THE GRENADINES**

**Mourezee Franklyn**

Crown Counsel

Attorney General's Chambers

Ministry of Legal Affairs

**JAMAICA**

**Michelle Walker**

Deputy Solicitor General

International Affairs Division

Attorney General's Chambers

**Peta Gay Wilson**

Assistant Attorney General

International Affairs Division

Attorney General's Chambers

**TECHNICAL SECRETARIAT OF THE MESECIC**

**Claudia Diaz Saldias**

Consultant

Department of Legal Cooperation

OAS Secretariat for Legal Affairs

**Rodrigo Silva**

Senior Legal Officer  
Department of Legal Cooperation  
OAS Secretariat for Legal Affairs

**Pedro Lupera**  
Consultant  
Department of Legal Cooperation  
OAS Secretariat for Legal Affairs

**Valery Fierro**  
Consultant  
Department of Legal Cooperation  
OAS Secretariat for Legal Affairs