

COMPLIANCE

NGO vs. NPO: A Comparison Guide

A BNN Member Resource · 2026 Edition

Choosing the right legal structure is one of the first — and most consequential — decisions a civil society organization in Belize will make. This guide compares the two main pathways: registering as a Non-Profit Organization (NPO) or as a Non-Governmental Organization (NGO).

At a Glance

Dimension	NPO	NGO
Legal status	Registered as a company	Registered as an NGO
Registered with	BCCAR via the OBRS platform	BCCAR via the OBRS platform
Regulator	Financial Services Commission (FSC)	Financial Services Commission (FSC)
Board required	Yes	Yes
Annual reporting	Yes	Yes
Audit threshold	Audit required above BZD 500,000	Audit required above BZD 25,000
Tax treatment	Limited exemptions	Income tax exemption (subject to change)

Figures reflect guidance current at the time of writing and are subject to change. The NGO income tax exemption in particular may be revised.

Registration & Oversight

All organizations register through the Belize Companies & Corporate Affairs Registry (BCCAR) using the Online Business Registration System (OBRS).

- BCCAR is the implementer — it processes registrations and maintains the register.
- The Financial Services Commission (FSC) is the regulator — it oversees compliance.
- Both NGOs and NPOs must maintain a board and file annual reports.

Which Pathway Is Right for You?

Consider the NGO pathway if:

- Your organization is primarily mission-driven and community-serving.
- You expect to benefit from the income tax exemption.

- You can meet governance and reporting obligations at the lower (BZD 25,000) audit threshold.

Consider the NPO (company) pathway if:

- You operate at a larger scale and the BZD 500,000 audit threshold better fits your budget cycle.
- You need the flexibility of a company structure for contracts or earned income.

Structural note: because the NGO audit threshold (BZD 25,000) is far lower than the NPO threshold (BZD 500,000), some organizations perceive NGO registration as carrying a heavier compliance burden. BNN is working with partners, including AFID (Accountants for International Development), to make audit and financial-management support more accessible.

Next Steps

1. Review the BNN Registration Checklist & Step-by-Step Guide.
2. Confirm your expected annual income to understand your audit obligations.
3. Prepare your governing documents (bylaws, board roster).
4. Register via OBRS and calendar your annual reporting dates.

This resource provides general guidance only and is not legal, financial, or professional advice. NGO/NPO requirements and thresholds in Belize may change — always confirm current obligations with the Belize Companies & Corporate Affairs Registry (BCCAR) and the Financial Services Commission (FSC).