BELIZE

CUSTOMS AND EXCISE DUTIES ACT
CHAPTER 48

REVISED EDITION 2020

SHOWING THE SUBSIDIARY LAWS AS AT
31ST DECEMBER, 2020

This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2020.

This edition contains a consolidation of the following laws– Page

1. **IMPORT DUTIES (PREFERENTIAL TARIFF) REGULATIONS** **3**

2. **CUSTOMS (CARICOM PREFERENCE) REGULATIONS** **25**

3. **CUSTOMS AND EXCISE (DUTIES ACT) REGULATIONS 40**

4. **REVENUE REPLACEMENT DUTY REGULATIONS 46**

5. **REVENUE REPLACEMENT DUTY ORDER 56**

6. **CUSTOMS AND EXCISE DUTIES (INWARDS DUTYFREE SHOPS) REGULATIONS 69**

CHAPTER 48

IMPORT DUTIES (PREFERENTIAL TARIFF) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Citation

2. Invoice and certificate of origin.

3. Goods manufactured in the Commonwealth.

4. Where separate articles.

5. Calculation.

6. Goods with component not in Schedule.

7. Goods not within Schedule with component within Schedule.

8. Goods to be treated as within class.

9. Production of documentary evidence.

10. Disputes.

11. Arrival of goods before certificate.

12. Goods not in conformity with the certificate.

13. Certificates of origin to be retained by Comptroller of Customs.

14. Package of Commonwealth goods.

15. Entries.

16. Goods of one part of Commonwealth imported from another.

[Printed by Authority of the Government of Belize]

17. Blended teas.

18. Blended tea not exported from bond.

19. Commonwealth goods shipped from a foreign port.

20. Commonwealth goods imported from foreign country.

21. Merchandise not for sale.

22. Powers of Comptroller in exceptional circumstances.

[Printed by Authority of the Government of Belize]

CHAPTER 48

IMPORT DUTIES (PREFERENTIAL TARIFF) REGULATIONS
(Section 4)

CAP.43.
R.L.1958
CAP. 38
R.E.1980-1990
CAP.48
R.E.2020

Citation

1. These Regulations may be cited as the

IMPORT DUTIES (PREFERENTIAL TARIFF) REGULATIONS.

Invoice and certificate of origin.

2. All goods for which preferential treatment is claimed under the British Preferential Tariff shall be accompanied by an invoice and a certificate of value and of origin in the forms set forth in the Schedules A and B hereto respectively.

Goods manufactured in the Commonwealth.

3. Goods shall not be deemed to have been manufactured in the Commonwealth unless the final process of manufacture has taken place within the Commonwealth and unless they contain at least 25 *per cent.*, or in the case of goods falling within a class or description as set out in Schedule C, at least 50 *per cent*., or in the case of goods falling within a class or description as set out in Schedule D, at least 75 *per cent*., of Commonwealth labour and material in the factory or works cost. The term "factory or works cost" shall be held to include–

(a) the cost of materials as received into the factory but not including the customs or excise or other duty paid or payable in respect of such materials in that part of the Commonwealth from which the goods are consigned,

(b) manufacturing wages,

(c) factory overhead expenses,

[Printed by Authority of the Government of Belize]

(d) inside containers.

Where separate articles.

4. Where a number of separate articles are included in one parcel or shipment, each and every article shall be considered separately for the purpose of calculating the percentage value therein of Commonwealth labour and material.

Calculation.

5. In the calculation of such percentage value none of the following items, being charges incurred subsequent to the completion of the manufactured goods shall be included:

(a) manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition, or

(b) royalties, or

(c) the cost of outside packages or any cost of packing the goods thereinto, or

(d) any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

Goods with component not in Schedule.

6. Where any goods falling within a class or description of goods set out in a Schedule hereto are goods containing a dutiable component which does not fall within a class or description of goods set out in that Schedule, these Regulations shall apply to that component as though it were included in that Schedule.

Goods not within Schedule with component within Schedule.

7. Where any goods not falling within a class or description of goods set out in a Schedule hereto are goods containing a dutiable component which falls within such class or description, these Regulations shall apply to that component as though it were not within such class or description.

Goods to be treated as within class.

8. Any goods falling within a class or description of goods set out in a Schedule hereto shall, for the purpose of these Regulations, be treated as within that class or description

[Printed by Authority of the Government of Belize]

notwithstanding that for the purpose of any duty of customs chargeable on the importation thereof such goods are treated as falling within such other class or description of goods.

Production of documentary evidence.

9. The importer shall produce at the request of the Comptroller of Customs such documentary evidence relating to the goods as the Comptroller may require to be presented in order to substantiate the correctness of the particulars contained in the certificate of origin.

Disputes.

10. Upon the failure of the importer to present any document required under the preceding regulation, the Comptroller of Customs may direct that the goods shall not be admitted under the British Preferential Tariff. Any dispute as to the duty payable may be decided by action in the manner provided by the law.

Arrival of goods before certificate.

11. When goods entitled to be admitted under the British Preferential Tariff reach Belize before the arrival of the certificate of origin relating to the same, the Comptroller of Customs may authorize the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the preferential and full rates. Deposits made under the provisions of this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the certificate of origin.

Goods not in conformity with the certificate.

12. When goods accompanied by certificates of origin are not in conformity with the description borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Comptroller of Customs is satisfied that the difference are solely due to error.

[Printed by Authority of the Government of Belize]

Certificates of origin to be retained by Comptroller of Customs.

13. Certificates of origin produced shall be retained by the Comptroller of Customs and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a certificate has been produced covering the preferential goods specified therein.

Package of Commonwealth goods.

14. Goods intended for entry under the British Preferential Tariff shall be packed separately from other goods not so intended. The packages, however, may be enclosed with other goods, provided the fact is clearly indicated in the Invoice.

Entries.

15. Goods entitled to preferential treatment shall not be entered on entries along with goods under the General Tariff.

Goods of one part of Commonwealth imported from another.

16. Goods, the produce or manufacture of one part of the Commonwealth, when imported into Belize from another part of the Commonwealth, may be admitted to preference, provided that the goods are accompanied by a certificate declared before the customs authorities of the last port of shipment certifying that such goods were entered at such port as Commonwealth goods, and were supported by certificates of origin at the time of admission,

provided that when the country from which such goods are finally exported is the United Kingdom or Ireland, the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the certificates set forth in Schedules A and B hereto.

Blended teas.

17. Tea which is blended in bond in, or is exported under drawback from, any part of the Commonwealth shall be entitled to preference in respect of that proportion of the blend which is certified by the proper officer of customs or excise to consist of tea grown within the Commonwealth and to have been supported by proper certificates of origin on importation into that part of the Commonwealth where it was blended,

provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place,

[Printed by Authority of the Government of Belize]

then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

Blended tea not exported from bond.

18.–Tea which is blended in and exported from any part of the Commonwealth otherwise than from bond or under drawback, shall be entitled to preference in respect of that proportion of the blend which is certified by the supplier by invoices and certificates in the forms in Schedules A and B hereto respectively, provided that such invoices and certificates are accompanied by a declaration by the exporter that the tea shipped–

(a) consists entirely of produce of the Commonwealth; or

(b) in case of blends containing tea of non-Commonwealth origin, consists of blends containing a stated percentage of Commonwealth tea, the country of production of such tea being specified,

provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place, then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

Commonwealth goods shipped from a foreign port.

19.–(1) Goods, the produce or manufacture of any part of the Commonwealth, consigned to Belize which have been transhipped enroute at a foreign port, or have been shipped from a foreign port after overland transit from the Commonwealth country of origin, shall not be entitled to preference unless the goods have passed through such foreign countries in bond and are accompanied by a through bill of lading or railway consignment note from the country of production to Belize in support of the certificate of origin.

(2) Where a through bill of lading or railway consignment note is not available, the ocean bill of lading from the foreign

[Printed by Authority of the Government of Belize]

port of shipment must bear a certificate signed by the steamship company before a British consular officer that the goods have passed through such foreign country in bond giving the Commonwealth country of production and the number of the bonded car, in which case the certificate of origin shall also be attested by a British consular officer,

provided that, if he is satisfied that all other necessary conditions have been fulfilled, the Comptroller of Customs may, in his discretion, admit goods on payment of the preferential rate of duty without the necessity of certification as aforesaid.

Commonwealth goods imported from foreign country.

20. Goods, the produce or manufacture of any part of the Commonwealth, imported or re-consigned from a foreign country, shall not be admitted to preference.

Merchandise not for sale.

21.–The following short form of certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rates of duty in the case of postal parcels of small value arriving from Commonwealth countries where the contents are not merchandise for sale–

"The contents of this package are not merchandise for sale, and every article herein to the extent of at least one quarter (or "one half", or "three quarters" as the case may be) of its present value is *bona fide* the produce of manufacture of

(name of part of Commonwealth)

Dated at this day of 20

Sender."

Powers of Comptroller in exceptional circumstances.

22.–In exceptional circumstances, where an importer is unable at the time of entry to produce any document required by these Regulations, the Comptroller of Customs shall have power–

[Printed by Authority of the Government of Belize]

(a) to admit at the preferential rate of duty, or

(b) to reduce the amount of deposit provided for in regulation 11 of these Regulations in respect of any goods which he is satisfied with are of Commonwealth origin and which are not debarred from preference by regulation 20 of these Regulations.

[Printed by Authority of the Government of Belize]

SCHEDULE A

[Regulation 2]

FORM OF INVOICE

Country of Origin	Marks and Numbers on Packages	Quantity and Description of Goods	Selling Price to Purchaser c.i.f.*	
			@	Amount

*Where goods are not sold c.i.f. the selling price and all charges incurred should be specified separately and totalled, the letters "c.i.f." being written opposite the total.

Details of charges included in the c.i.f. price.

1. Ocean freight .....
2. Inland freight (rail or canal) and other charges to dock area including inland insurance .....
3. Cartage to rail and/or to docks …….....
4. Marine Insurance .....
5. Buying Commission .....

[Printed by Authority of the Government of Belize]

SCHEDULE B

[Regulation 2]

Combined Certificate of Value and of Origin to be Written, Typed or Printed on Invoices of Goods for Exportation to Belize.

I (1) …..……of (2) ……of (3)…….....

manufacturer/supplier of the goods enumerated in this invoice amounting to ..... hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I have the means of knowing and do hereby certify as follows–

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price paid or to be paid for the said goods and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully showed on this invoice, or as follows: (5) .....

ORIGIN

[Printed by Authority of the Government of Belize]

(In the case of goods exported to countries not granting preference to Commonwealth goods, the following portion of the certificate dealing with Origin should be struck out.)

Delete whichever of 3 *(a)* or 3 *(b)* is not applicable. If 3 *(a)* is used, delete 4 and 5. If 3 *(b)* is used, insert required particulars in 4 and 5.)

3. *(a)* That every article mentioned in the said invoice is wholly the growth or produce of (6) .....

……

3. *(b)* That every article mentioned in the said invoice has been either wholly or partially manufactured in (6) ……

……

4. As regards those articles only partially produced or manufactured in (6)

……

……

(a) That the final process or processes of manufacture have been performed in that part of the Commonwealth.

(b) That the expenditure in material produced in (6)……..... .....and/or labour performed in (6)……..calculated subject to qualifications hereunder, in each and every article is not less than (7) …….....…….....of the factory

[Printed by Authority of the Government of Belize]

or works cost of such article in its finished state. (See Note.)[1]

5. That in the calculation of such proportion of produce or labour of the (6) .....none of the following items has been included or considered–

"Manufacturer's profit or remuneration of any trader, broker, agent, or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture."

Dated at …….this …..day of…… 20 ……

Signature .....

Witness .....

(1) Here insert manager, Chief Clerk, or as the case may be.

(2) Here insert name of firm or Company.

(3) Here insert name of city or Country.

---

[1] Note.-In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country, only that labour and materials which is expended on or added to the goods after their return to the ….....……. and shall be regarded as the produce or manufacture of the……..…….. in calculating the proportion of (6) ……....labour and material in the factory or works cost of the finished article.

[Printed by Authority of the Government of Belize]

(4) These words should be omitted where the manufacturer or supplier himself signs the certificate.

(5) Here insert particulars of any special arrangements.

(6) Insert "United Kingdom" or name of other part of the Commonwealth.

(7) 'One quarter', 'one half, or 'three quarters' as the case may be.

SCHEDULE C

[Regulation 3]

POTTERY and all other Clay Products.

GLASS AND GLASSWARE–

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

[Printed by Authority of the Government of Belize]

FURNITURE, MADE WHOLLY OR MAINLY OF METAL, of the following descriptions–

(i) tables, bedsteads, wire mattresses, stands, desks and counters.

(ii) chairs, stools and seats.

(iii) bookcases and bookshelves.

(iv) cabinets, safes, cash and deed boxes, drawers and cupboards.

(v) shelving, storage bins and storage racks.

(vi) office letter racks and letter trays.

(vii) lockers.

(viii) parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether in use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

HOLLOW-WARE of iron or steel (including tinned plate).

Hosiery latch needles.

BATHS of iron or steel.

[Printed by Authority of the Government of Belize]

METAL DOOR AND WINDOW FRAMES AND CASEMENTS.

STOVES, GRATES AND RANGES for domestic cooking or heating and parts and fittings therefor.

IRON AND STEEL PRODUCTS of the following descriptions –

(i) tubes, pipes and pipe and tube fittings of all kinds.

(ii) railway and tramway construction material of all kinds.

(iii) springs.

(iv) wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).

(v) screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.

(vi) rivets and washers.

(vii) bolts and nuts.

(viii) anchors and grapnels and parts thereof, chains and ships' cables.

(ix) screws for wood other than screw hooks, screw rings and screw knobs whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.

[Printed by Authority of the Government of Belize]

(x) wagons for use on railways and parts of such wagons.

Iron or steel guides, T section, of a description commonly used for lifts or elevators.

The following articles manufactured wholly or partly of the metals.

ALUMINIUM, COPPER LEAD, NICKLE, TIN, ZINC AND ALLOYS

CONTAINING ANY OF THESE METALS–

Sheets and strip rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

SCREWS FOR WOOD OR BRASS, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

CUTLERY–

(i) Knives with one or more blades made wholly or partly of steel or iron.

(ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.

(iii) Razors, including safety-razors and blades therefor.

(iv) Hair clippers.

(v) Carving forks.

(vi) Knife sharpeners, wholly or partly of steel.

[Printed by Authority of the Government of Belize]

(vii) Component parts of or blanks for any of the abovementioned articles.

LOCKS, PADLOCKS, KEYS, BOLTS, LATCHES, HASPS AND HINGES OF METAL.

NEEDLES and pins.

IMPLEMENTS AND TOOLS and parts thereof.

UNEXPOSED SENSITISED PHOTOGRAPHIC PAPER, cloth, plates and film and spools therefor.

Unexposed sensitised cinematograph film.

ELECTRICAL GOODS including –

Electric wires and cables, insulated.
Telegraph and telephone apparatus.
Wireless apparatus.
Electric carbons (other than graphitised carbon electrodes).
Electric lighting appliances and fittings.
Batteries and accumulators.
Electric bell apparatus.
Electric cooking and heating apparatus.
Electric meters.
Parts of, and accessories to, the above.
Arc lamp carbons and amorphous carbon electrodes.
Wireless valves and similar rectifiers and vacuum tubes.
Ignition magnetos and permanent magnets.

MACHINERY and parts thereof (including BALL BEARINGS, roller bearings, and parts thereof).

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories

[Printed by Authority of the Government of Belize]

and component parts of musical instruments, and records and other means of reproducing music).

Clocks and clock cases.

TWINE of the following description–
Hard fibre singles.

BOOTS, BOOTEES, SHOES, OVERSHOES, SLIPPERS AND SANDALS of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

PAINTS, painters' enamels, lacquers, varnishes and printers' inks.

DISTEMPERS, whether dry or not.

PIGMENTS AND EXTENDERS (whether dry or with oil or other medium) other than the following - natural dyes; synthetic organic dyestuffs, colours and colouring matters: dry earth colours, barytes, silica, graphite and carbon black from natural gas.

SADDLERY AND HARNESS (including horse boots) wholly or partly of leather.

TRUNKS, BAGS, WALLETS, POUCHES AND OTHER RECEPTACLES made wholly or partly of leather or material resembling leather, whether fitted or not.

TRANSPARENT CELLULOSE WRAPPING.

LOCOMOTIVES and parts thereof.

AIRCRAFT and parts thereof.

[Printed by Authority of the Government of Belize]

CYCLES (other than motor cycles) and parts and accessories thereof.

PERAMBULATORS AND MAILCARTS and parts thereof.

MANUFACTURES WHOLLY OR PARTLY OF RUBBER, BALATA OR GUTTA PERCHA (including vulcanite and ebonite).

ARMS AND AMMUNITION–

(i) Sporting guns, sporting rifles and sporting carbines and parts thereof.

(ii) Military rifles and military carbines and parts thereof.

(iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

(iv) Air guns and air rifles and air pistols and parts thereof.

(v) Revolvers and pistols and parts thereof.

(vi) Loaded cartridges and empty cartridge cases.

TOILET PREPARATIONS (excluding essential oils) of the following descriptions –

Toilet soap.
Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
Toilet paste or powder.
Toilet cream.
Hair dyes.
Scented sachets.

[Printed by Authority of the Government of Belize]

Lipstick, rouge and grease paint.
Preparations for use in manicure or chiropody.
Preparations for use on the hair, face or body.
Bath salts and essences.
Smelling salts.
Prepared fullers earth.

TOILET REQUISITES of the following descriptions–

Powder bowls or boxes and powder puffs.
Nail polishers.
Nail clippers, nail cleaners and nail files.
Denture bowls.
Manicure sets.
Parts of the above articles.

BROOMS AND BRUSHES OF ALL DESCRIPTIONS AND PARTS THEREOF (other than prepared bristles and other prepared animal hair).

BUTTONS, SNAP AND SLIDE FASTENERS, PUSH BUTTONS, STUDS, HOOKS AND EYES.

MACHINERY BELTING (including conveyor and elevator bands).

APPLIANCES, APPARATUS, ACCESSORIES AND REQUISITES FOR SPORTS, GAMES, GYMNASTICS AND ATHLETICS (other than APPAREL AND BOOTS AND SHOES) AND PARTS THEREOF.

TOYS of all kinds and parts thereof of whatever material composed.

PEN NIBS, FOUNTAIN PENS, STYLOGRAPHIC AND OTHER PENS, PROPELLING PENCILS.

PAPER CLIPS AND FASTENERS, STATIONERY, GLASSWARE AND PARTS OF ANY SUCH ARTICLES.

[Printed by Authority of the Government of Belize]

HAIR COMBS.

MANUFACTURES wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camels' hair), hemp of all kinds, flax or jute, of the following descriptions (but excluding coir, rush grass, raffia, straw or reed mats and matting) - Carpets, carpeting, floor rugs, floor mats and matting.

SCHEDULE D

[Regulation 3]

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

[Printed by Authority of the Government of Belize]

CHAPTER 48

CUSTOMS (CARICOM PREFERENCE) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Citation

2. Application.

3. Goods to be treated as grown, produced or manufactured within CARICOM area.

4. Re-importation.

5. Supply of regional materials.

6. Ascertaining whether goods have undergone any operation or Process in CARICOM area.

7. Additional matters in determining origin.

8. Determination of value with respect to packing.

9. Determination of value.

10. Consignment to Belize.

11. Natural produce of the sea.

12. Formal documentary evidence.

13. Unit of qualification.

14. Segregation of materials.

15. Treatment of repaired goods.

[Printed by Authority of the Government of Belize]

16. Interpretation.

17. Commencement and repeals.

SCHEDULE[2]

[2] Note in 1999 when Statutory Instrument No. 123 of 1999 was published, this Schedule was not annexed. The Ministry of Finance must repeal this Instrument and replace with new Instrument with the appropriate Schedule attached.

[Printed by Authority of the Government of Belize]

CHAPTER 48

CUSTOMS (CARICOM PREFERENCE) REGULATIONS

CAP.38.
R.E.1980-1990.
123 of 1999.
CAP.48.
R.E.2020.

(Section 4)

[23rd October, 1999.]

1. These Regulations may be cited as the

Citation

CUSTOMS (CARICOM PREFERENCE) REGULATIONS.

2. These Regulations shall govern the determination required under paragraph 2 of the Customs Tariff (CARICOM) Resolution, 1981 as to whether goods have been consigned, produced or manufactured as mentioned in that paragraph; and, for the purposes thereof, goods shall not be treated as so consigned, produced or manufactured unless the Comptroller of Customs is satisfied that the appropriate requirements of these Regulations are fulfilled in relation thereto.

Application.

3.–(1) Subject to the following provisions of these Regulations, goods shall be treated as having been the produce of, or having been manufactured in, the CARICOM area if–

Goods to be treated as grown, produced, or manufactured within CARICOM area.

(a) they have been wholly produced within the CARICOM area; or

(b) they have been produced within the CARICOM area wholly or partly from materials imported from outside the CARICOM area or of undetermined origin by a process which effects a substantial transformation characterized–

[Printed by Authority of the Government of Belize]

(i) by the goods being classified in a tariff heading different from that in which any of those materials are classified, or

(ii) in the case of the goods listed in Part A of the Schedule to these Regulations (Schedule 1 to the Revised Treaty), only by satisfying the conditions therefore specified in that Part.

Schedule.

Schedule.

(2) In the case of the goods listed in Part B of the Schedule to these Regulations (Schedule 1 to the Revised Treaty) the conditions to be complied with shall be as set out in that Part with effect from the dates appearing against the respective goods *in lieu* of the conditions applicable prior to those dates in respect of each of those goods.

(3) For the purpose of these Regulations and the Schedule, the following are treated as "wholly produced"–

(a) mineral products extracted from the ground within the CARICOM area;

(b) vegetable products harvested within the CARICOM area;

(c) live animals born and raised within the CARICOM area;

(d) products obtained within the CARICOM area from live animals;

(e) products obtained by hunting or fishing conducted within the CARICOM area;

(f) marine products taken from the sea by a vessel of a member State;

[Printed by Authority of the Government of Belize]

(g) goods produced within the CARICOM area exclusively from one or both of the following–

(i) goods referred to in paragraphs *(a)* to *(f)* and *(h)* and *(i)* of this subregulation; and

(ii) goods containing no materials imported from outside CARICOM or of undetermined origin, or goods containing those materials but which would not be regarded as such under subregulation (4) of this Regulation;

and shall be taken to include–

(h) used articles fit only for the recovery of materials provided that they have been collected from users within the CARICOM area; and

(i) scrap and waste resulting from manufacturing operations within the CARICOM area.

(4) Where materials containing any element imported from outside CARICOM meet the conditions specified in this Regulation, those materials shall be regarded as containing no such element.

(5) Where in these Regulations, goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the CARICOM area or of an undetermined origin shall not affect their eligibility for the CARICOM area treatment as wholly produced.

Re-importation.

4. Goods which undergo a process of repair, renovation or improvement within the CARICOM area having been consigned for that purpose from Belize to a consignee in another member State of CARICOM shall, on their return to Belize, be

[Printed by Authority of the Government of Belize]

treated for the purpose of re-importation only, in like manner as goods which are of CARICOM area origin, provided that the goods are reconsigned directly to Belize and the value of materials imported from outside the CARICOM area or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed –

(a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, sixty-five *per cent* of the cost of repair, renovation or improvement;

(b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, eighty *per cent* of the cost of repair, renovation or improvement.

Supply of regional materials.

5.–(1) Where the manufacturer of goods for which the qualifying condition for CARICOM area origin is that of "wholly produced" or "produced from regional materials" is unable by reason of circumstances beyond his control to obtain supplies of the regional materials he shall so inform the Minister.

(2) The Minister, after the receipt of information from a manufacturer pursuant to this regulation, may make investigations into the matter and, if satisfied that the representation from the manufacturer is justified, may, inform the Secretary General and the competent authorities of other member States of–

(a) the inability of the manufacturer to obtain supplies of the regional materials from within the CARICOM area;

(b) the quantities and precise specifications of the regional materials; and

[Printed by Authority of the Government of Belize]

(c) the period during which the materials are required.

(3) Where the Minister receives a certificate from the Secretary General authorizing the use of extra-regional materials, the Minister may permit the manufacturer of goods to obtain supplies of materials from outside the CARICOM area subject to any conditions imposed by the Secretary General.

(4) In this regulation, the competent authority of a member State means the Minister designated by that member State.

Ascertaining whether goods have undergone any operation or process in CARICOM area.

6.–(1) For the purposes of regulation 3(1)*(b)* of these Regulations, in ascertaining whether goods have undergone any operation or process in the CARICOM area, no account shall be taken of any operation or process which consists only of one or more of the following, whether or not there is a change of tariff heading –

(a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulfur dioxide or other aqueous solution, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

(c) *(i)* change of packing;

(*ii)* simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;

[Printed by Authority of the Government of Belize]

(d) affixing marks, labels or other like distinguishing signs on goods or their packaging;

(e) simple mixing of materials imported from outside the Common Market of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;

(f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations or otherwise putting together of all finished parts or components to constitute a finished product.

(2) For the purpose of subregulation (1) *(f)* of this regulation, the expression "finished parts or components" refers to those articles which are imported into the CARICOM area in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use, or the application of a permanent protective or decorative coating, for the purpose of incorporation in the finished product.

Additional matters in determining origin.

7. Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the CARICOM area and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the CARICOM area when determining the origin of these goods.

Determination of value with respect to packing. First Schedule.

8.–(1) Packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions in the First Schedule.

(2) Packing required for the transportation or storage of goods shall be deemed to have been produced or manufactured in the CARICOM area.

[Printed by Authority of the Government of Belize]

Determination of value.

9. For the purpose of these Regulations–

(a) the value of any materials imported from outside the CARICOM area shall be the customs value accepted by the customs authorities in the member State of CARICOM in which they were used in a process of production, less the amount of any transport costs incurred in transit through other member States;

(b) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the CARICOM area;

(c) the export price of the goods shall be the value accepted for this purpose by the customs authorities in the member State of CARICOM where the goods were produced. It shall be based *mutatis mutandis*, on the provision set out in paragraph *(a)*, but shall not include the amount of transport and insurance costs incurred after the exportation of the goods.

Consignment to Belize.

10. Goods shall be treated as consigned to Belize from a member State in CARICOM if they are shown to the satisfaction of the Comptroller to have been consigned to Belize from a place in the CARICOM area outside Belize.

Natural produce of the sea.

11.–(1) In determining for the purpose of these Regulations, whether natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured in a member State, anything done by or on board of a ship belonging to a country shall be treated as done in that country and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought directly to Belize, are to be deemed to be consigned from that member State.

[Printed by Authority of the Government of Belize]

(2) For the purpose of this regulation and Regulation 3 (3)*(f)* of these Regulations, a ship shall be treated as a vessel of a member State only if–

(a) it is registered in a member State;

(b) it carried a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of member States; and

(c) it is majority owned and operated by –

(i) nationals of member States; or

(ii) a Government of a member State; or

(iii) a statutory corporation of a member State.

Formal documentary evidence.

12. All goods for which CARICOM area treatment is claimed under regulation 2 of these Regulations shall be supported by the proper declaration and certificate in the form set out in the Second Schedule to these Regulations and by any further evidence as the Comptroller may require.

Second Schedule.

Unit of qualification.

13.–(1) Each article in a consignment shall be considered separately.

(2) For the purposes of subregulation (1) of this Regulation–

(a) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

(b) tools, parts and accessories which are imported with an article, and the price of

[Printed by Authority of the Government of Belize]

which is included in that of the article or for which no separate charge is made shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

(c) in cases not covered within paragraphs *(a)* and *(b)* above, goods shall be treated as a single article if they are so treated for assessing customs duties by the importing member State.

(3) An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

Segregation of materials.

14.–(1) For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Common Market tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.

(2) Any such accounting system shall conform to such conditions as may be agreed upon by member States concerned in order to ensure that adequate control measures will be applied.

Treatment of repaired goods.

15.–(1) For the purposes of these Regulations, goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Common Market does not result in a change of the form or character of the goods.

[Printed by Authority of the Government of Belize]

(2) The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

Interpretation.

16.–(1) In these Regulations, any reference to materials except in regulation 3(3)*(h)* includes a reference to any raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

(2) "Chapters" and "tariff headings" in these Regulations shall mean the Chapters and headings in the First Schedule to the Customs and Excise Duties Act.

CAP 48.

(3) The expressions appearing in the columns headed "conditions to be complied with" in Parts A and B of the First Schedule and set out below shall be applied in the following manner–

Schedule.

(a) "produced from regional materials of" the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of CARICOM origin within the meaning of regulation 3 of these Regulations. This does not preclude the use of regional materials in an earlier stage of production;

(b) "produced from materials of" and "produced from"- the materials named or designated, as the case may be, must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

(c) "produced from materials not included in" the materials which fall in the tariff headings named may not be used if they are imported

[Printed by Authority of the Government of Belize]

from outside the CARICOM area or are of undetermined origin;

(d) "extra-regional materials" shall mean materials imported from outside the CARICOM area or of undetermined origin;

(e) "chemical transformation" shall mean the forming of the molecule of the finished product by–

(i) the combination of two or more elements; or

(ii) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water or crystallisation.

(4) The expression "More Developed Country" or "MDCs" in these Regulations shall refer to the following member States of CARICOM- Barbados, Guyana, Jamaica, Trinidad and Tobago, and Suriname.

(5) The expression "Less Developed Country" or "LDCs" in these Regulations shall refer to the following member States of CARICOM - Antigua and Barbuda, Belize, Dominica, Grenada, Montserrat, St. Kitts and Nevis, St. Lucia, and St. Vincent and the Grenadines.

Commencement and repeals.

17.–(1) These Regulations shall come into force on the 18th day of October, 1999.

S.I. 84 of 1993.
S.I. 16 of 1994.
S.I. 48 of 1996.
S.I. 123 of 1996.

(2) On the commencement of these Regulations, the Customs (CARICOM Preference) Regulations 1993 as amended, shall stand repealed.

[Printed by Authority of the Government of Belize]

MADE by the Minister of Budget Planning and Management this 14th day of October, 1999.

(RALPH FONSECA)
Minister of Budget Planning and Management

[Printed by Authority of the Government of Belize]

SCHEDULE

[Regulations 3(b)(ii), 3(2), 16(3)]

CUSTOMS AND EXCISE DUTIES ACT

CARICOM PREFERENCE GOODS

PART A

PART B

[Printed by Authority of the Government of Belize]

CHAPTER 48

CUSTOMS AND EXCISE (DUTIES ACT) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Citation

2. Powers of Comptroller.

3. Information to be supplied.

[Printed by Authority of the Government of Belize]

CHAPTER 48
CUSTOMS AND EXCISE (DUTIES ACT) REGULATIONS
(Section 5(2))

CAP. 38.
R.E.1980-1990.
1 of 1981.
CAP.48.
R.E.2020.

[10th January, 1981.]

Citation

1. These Regulations may be cited as the

CUSTOMS AND EXCISE (DUTIES ACT) REGULATIONS.

Power of Comptroller.

2. The Comptroller may refuse to permit the entering of any goods until the information required by Regulation 3 has been furnished.

Information to be supplied.

3. Any person concerned in any way with the importation of goods into the country shall in the invoice referred to in section 5(3) of the Act furnish the following information–

1. COUNTRY OF ORIGIN OF GOODS

   The last country in which significant production or manufacture of the goods took place should be stated.

   The carrying out of minimal working on the goods in a country, for example changing the packing, sorting or grading, would not change the country of origin.

2. TERMS AND CONDITIONS OF DELIVERY AND PAYMENT

[Printed by Authority of the Government of Belize]

An accurate description of the terms of payment and delivery should be given.

3. CURRENCY OF SALE

The currency used on the invoice should be stated there.

4. MARKS AND NUMBERS

The markings and numbers used on the outside package should be quoted.

5. DESCRIPTION OF GOODS

A general description of the contents of the packages should be given.

6. GROSS WEIGHT kg

The gross weight should be stated in kilograms.

7. CUBE m3

The cubic measurement of the outer packages should be stated in cubic metres.

8. NO. AND KIND OF PACKAGES

The number of outer packages and their type should be given.

9. SPECIFICATION OF COMMODITIES (IN CODE AND/ OR IN FULL)

Each item should be identified in sufficient detail to allow for its recognition and for its correct classification under the Customs tariff.

[Printed by Authority of the Government of Belize]

10. NET WEIGHT kg

The net weight of the contents of the packages should be shown in kilograms.

11. SELLER (NAME, FULL ADDRESS, COUNTRY)

12. CONSIGNEE (NAME, FULL ADDRESS, COUNTRY)

Precise and detailed information should be provided.

13. PORT OF LOADING

The port or place of loading of the goods in the country of export should be given.

14. COUNTRY OF FINAL DESTINATION

The country where the goods will enter the consumption should be stated here.

15. SHIP/AIR/ETC.

Identification of the means of transport and the inclusion of the name of the vessel or air carrier are required.

16. OTHER TRANSPORT INFORMATION

Other relevant transport data including transshipment arrangements should be stated.

17. INVOICE DATE AND NO.

The exporter's reference number and the date of preparation of the invoice are requested.

18. CUSTOMER'S ORDER NO.

[Printed by Authority of the Government of Belize]

The reference number given by the buyer in his order should be stated here.

19. OTHER REFERENCES

The information to be given here may include references to the pro forma invoice and the confirmation of the order.

20. BUYER (IF OTHER THAN CONSIGNEE)

The name and address of the buyer where he is not also the consignee, as in the case where a buying agent is used, should be shown here.

21. PRESENTING BANK

The name of the Bank handling the transaction must be given.

22. QUANTITY

The quantity of each commodity should be given, preferably in the unit in which it is priced.

23. UNIT PRICE

The unit price of each commodity in the currency quoted in the column headed "Amount" should be shown.

24. AMOUNT

The gross value of each commodity should be quoted. Discounts granted should be shown in this column.

[Printed by Authority of the Government of Belize]

25. PACKING, FREIGHT, OTHER COSTS (SPECIFIC); INSURANCE

These charges should be shown in as detailed a manner as possible.

26. TOTAL INVOICE AMOUNT

A grand total of the amount chargeable on the invoice should be included.

27. CERTIFICATION, SIGNATURE

The declaration should be signed by the seller or by someone in a position to attest to the accuracy of the information on the invoice.

[Printed by Authority of the Government of Belize]

CHAPTER 48

REVENUE REPLACEMENT DUTY REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Citation

2. Interpretation.

3. Value of goods on which duty is payable.

4. Excess duty to be refunded when order is amended or revoked by resolution.

5. Duty on goods lost may be remitted.

6. Drawback.

7. Exemptions.

8. Person accountable for and accrued of duty.

9. Registration of manufacturers.

10. Collection of duty.

11. No duty payable on goods exported or shipped as stores.

12. Refund of duty paid in error.

13. Forms.

14. Acts deemed to be properly done.

[Printed by Authority of the Government of Belize]

CHAPTER 48

REVENUE REPLACEMENT DUTY REGULATIONS

CAP. 38
R.E.1980-1990
64 of 1971.
CAP.48.
R.E.2020.

(Section 29)

[27th November, 1971.]

1. These Regulations may be cited as the

Citation

REVENUE REPLACEMENT DUTY REGULATIONS.

2. In these Regulations–

Interpretation.

"Act" means the Customs and Excise Duties Act;

CAP. 48.

"Duty" means revenue replacement duty imposed in accordance with the provisions of the Act.

3. Where duty is imposed on any goods with reference to the value of such goods that value shall be–

Value of goods on which duty is payable.

(a) in the case of goods imported into the country the aggregate of–

(i) the value of the goods as determined by the application of the provisions of sections 5 and 6 of the Customs and Excise Duties Act thereto; and

CAP. 48.

(ii) the amount of any Customs duty and entry tax payable pursuant to the provisions of the Customs and Excise Act in respect of such goods.

CAP. 48.

(b) in the case of goods manufactured in the Country, the aggregate of

[Printed by Authority of the Government of Belize]

(i) the price which, in the opinion of the Comptroller, would be realised by a person selling the goods in the open market at the time when the duty becomes due and payable thereon under the provisions of these Regulations,

provided that it shall be assumed for the purposes of this sub-paragraph that the circumstances specified in the Schedule hereto apply to such a sale in so far as they are relevant thereto; and

Schedule.

(ii) the amount of any excise duty payable pursuant to the provisions of the Customs and Excise Duties Act in respect of such goods.

CAP.48.

Excess duty to be refunded when order is amended or revoked by resolution.

4. So much of the duties paid as may be in excess of any duty payable under the Act shall be repaid to the person who paid such duties.

Duty on goods lost may be remitted.

5.–(1) If any goods liable to duty are lost or destroyed by unavoidable accident before delivery from a factory, Customs area or warehouse or in removing them from a factory or warehouse or in shipping them for exportation or for use as stores, or in the course of delivery from or receiving into any factory, Customs area or warehouse, the Comptroller may remit the duties if he is satisfied that such goods have not been or will not be used or consumed in the Country.

(2) If any manufacturer or importer desires to destroy any goods liable to duty before they have been delivered from his factory or from a Customs area or warehouse, the goods may be destroyed subject to any directions which may be given by the Comptroller and upon their destruction as aforesaid the duty thereon shall be remitted or refunded, as the case may be.

[Printed by Authority of the Government of Belize]

(3) The Comptroller may remit the duty on any deficiency of spirits (which may be liable to duty) shown to his satisfaction to have been reasonably caused by leakage, evaporation or absorption.

Drawback.

6. A drawback of the whole or any part of any duties proved to have been paid under the Act in relation to goods shall be granted by the Comptroller.

Exemptions.

7. The Minister may upon an application made by the person who has paid, or is liable for the payment of, any duty under the Act waive, remit or refund in whole or in part any such duty, if he is satisfied that it is just and equitable to do so.

Person accountable for and accrue of duty.

8.–(1) The person accountable for duty on chargeable goods is–

(a) where such goods are imported into the Country the importer thereof,

(b) where the goods are manufactured in the Country the manufacturer thereof at the time that any such goods are sold or otherwise disposed of for consumption in the Country.

(2) Duty in respect of any chargeable goods becomes due–

(a) where the goods are imported into the Country, on such importation or when taken out of bond for consumption in the Country;

(b) where the goods are manufactured in the Country, before any such goods are sold or otherwise disposed of for consumption in the country.

Registration of manufacturers.

9.–(1) Every person whose business includes the manufacturing of any chargeable goods for sale for consumption in the Country shall be registered under these Regulations.

[Printed by Authority of the Government of Belize]

(2) Every person carrying on business in such circumstances that he is required under subregulation (1) of this regulation to be registered shall make an application for registration in the prescribed form to the Comptroller–

(a) if he is carrying on business in such circumstances as aforesaid at the time when these Regulations come into operation, before the 15th day of December, 1971; or

(b) if he begins to carry on business in such circumstances as aforesaid, or if the circumstances of a business carried on by him become such as aforesaid, after these Regulations come into operation before the expiration of fourteen days from the date when he begins so to carry on business, or when the circumstances of his business become such as aforesaid, as the case may be.

(3) If any person fails to comply with any of the requirements of either subregulation (1) or subregulation (2) of this regulation, he shall be guilty of an offence and liable on conviction by a court of summary jurisdiction to a fine not exceeding one thousand dollars and to a further fine not exceeding fifty dollars for each day during which the failure continues or to a term of imprisonment not exceeding six months, or to both such fine and imprisonment.

(4) The Comptroller shall register every person who is required by these Regulations to be registered and shall, on his registration, issue to him a certificate thereof.

(5) Where a person who is registered ceases to be required by these Regulations to be registered the Comptroller shall cancel his registration.

(6) Not less than fourteen days before registering a person otherwise than in accordance with an application for registration

[Printed by Authority of the Government of Belize]

made by him, or cancelling the registration of a registered person, the Comptroller shall serve notice on him of his intention to register him or to cancel the registration, as the case may be.

Collection of duty.

10. The Comptroller shall be responsible for assessing and collecting the duty, and the officers of the Customs and Excise Department other than the Comptroller, shall perform such duties in connection with the assessment and collection of the duty as may from time to time be assigned to them by the Comptroller.

No duty payable on goods exported or shipped as stores.

11.–(1) No duty shall be payable on any goods imported into the Country or manufactured therein and shipped as stores or exported by the manufacturer or importer thereof, as the case may be.

(2) No goods shall be deemed to be shipped as stores or exported unless they have been shipped as stores or exported in accordance with the provisions of the Customs and Excise Act governing goods exported on drawback, and within seven days, or such further period as the Comptroller may by notice in writing allow, of the date of delivery thereof from a factory or Customs area or warehouse, as the case may be.

CAP.48

Refund of duties paid in error.

12. The Comptroller shall refund any money which has been overpaid as duty at any time within two years after such overpayment has been made on the proper document for such overpayment being certified by the proper officer.

Forms. CAP. 48.

13. Any form or document prescribed by or under the Customs and Excise Duties Act which is considered to be appropriate by the Comptroller may, with such adaptations or modification thereof as he may deem necessary, be used for the purposes of these Regulations unless and until forms and documents shall be prescribed by or under these Regulations.

Acts deemed to be properly done.

14.–(1) Every act, matter or thing required by these Regulations to be done or performed by, with, to or before–

[Printed by Authority of the Government of Belize]

(a) the Comptroller; or

(b) any particular officer nominated for such purpose,

if done or performed by, with, to or before an officer assigned by the Comptroller for such purpose or any person appointed by the Comptroller to act for such particular officer, as the case may be, shall be deemed to be done or performed by, with, to or before the Comptroller or such particular officer, as the case may be.

(2) Every person employed on any duty or service relating to these Regulations by the order or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service.

[Printed by Authority of the Government of Belize]

SCHEDULE

(Regulation 3)

DETERMINATION OF VALUE

1. For the purpose of computing the price which goods to be valued would fetch on such a sale as is mentioned in sub-paragraph *(i)* of paragraph *(b)* of regulation 3 of these Regulations, the following circumstances shall be assumed.

2. It shall be assumed–

(a) that any commission or other costs, charges or expenses incidental to the making of the contract of sale are to be paid by the seller;

(b) that the price is the sole consideration for the sale;

(c) that neither the seller nor any person associated in business with him has any interest direct or indirect, in the subsequent re-sale or disposal of the goods; and

(d) that there has not been and will not be any commercial relationship between the seller and the buyer whether created by contract or otherwise, other than that of buyer and seller created by the sale.

3. Where the goods to be valued are goods made in accordance with a patented invention or are goods to which a registered design has been applied, it shall also be assumed for the purpose of computing the price aforesaid that the buyer under the sale mentioned in paragraph *(b)* of regulation 3 of these Regulations is not the patentee or the proprietor of the design and has not paid any sum or given any consideration by way of royalty or

[Printed by Authority of the Government of Belize]

otherwise in respect of the patent or design and, on payment of the price, will be entitled to deal with the goods free from any restriction as regards the patent or design.

4. Where the seller of goods to be valued–

(a) is, or is associated in business with, the proprietor or a registered user of a trade mark registered in respect of the goods; or

(b) could have sold them under such trade mark without
trade mark given by the registration thereof,

it shall also be assumed for the purpose of computing the price aforesaid that the sale mentioned in paragraph *(b)* of regulation 3 of these Regulations is a sale under the said trade mark, unless it is shown to the satisfaction of the Comptroller that the goods to be valued have not at any time been, and security is given, to the satisfaction of the Comptroller, that they will not be, so sold by or on behalf of the seller or any person associated in business with him.

5.–(1) Where a particular form of presentation is used in the country by any person in relation to goods of the class to which the goods to be valued belong, and the goods to be valued are the goods of that person, it shall also be assumed for the purpose of computing the price aforesaid that the sale mentioned in paragraph *(b)* of regulation 3 of these Regulations is a sale of the goods presented in that form unless it is shown to the satisfaction of the Comptroller that the goods to be valued have not at any time been, and security is given to the satisfaction of the Comptroller, that they will not be, so sold by or on behalf of the seller or any person associated in business with him.

(2) In this paragraph the reference to "presentation" includes a reference to marking, labelling, packaging or any other treatment adopted for identifying goods or presenting goods to the user or consumer.

[Printed by Authority of the Government of Belize]

6. For the purposes of this Schedule, two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has an interest in the business or property of the other or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

[Printed by Authority of the Government of Belize]

CHAPTER 48

REVENUE REPLACEMENT DUTY ORDER

ARRANGEMENT OF PARAGRAPHS

1. Citation

2. Rate of duty.

3. Repeal of Orders.

4. Commencement.

SCHEDULE

[Printed by Authority of the Government of Belize]

CHAPTER 48

REVENUE REPLACEMENT DUTY ORDER
(Section 25)

S.I. 37 of 2016.

(Gazetted 1st April, 2016).

1. This Order may be cited as the

Citation

REVENUE REPLACEMENT DUTY ORDER.

2.–(1) A duty shall be charged at the rate set out against the items listed in the Schedule to this Order, when imported into Belize from a non CARICOM country for consumption within Belize.

Rate of duty.

Schedule.

(2) In this paragraph, "non-CARICOM country" means a country that is not a Member State under the Caricom Treaty establishing the Caribbean Community.

3. The Revenue Replacement Duty Order and the Revenue Replacement Duty (Amendment) Order are hereby revoked.

Repeal of Orders. 61/2010. 23/2011.

4. This Act shall come into force on the 01 day of April 2016.

Commencement.

MADE by the Minister of Finance this 14th day of March 2016.

(DEAN O. BARROW)
Minister of Finance

[Printed by Authority of the Government of Belize]

SCHEDULE
(Paragraph 2)

ITEMS AND RATES OF REVENUE REPLACEMENT DUTY

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
	02.10		**Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.**	
1	0210.11.00	00	Hams, Shoulders and Cuts thereof, with bone in	10%
2	0210.12.10	00	Bacon	10%
	11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**	
3	1106.30.90	10	Dehydrated coconut products	10%
	16.01		**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products**	
4	1601.00.30	00	Salami Sausage	10%
5	1601.00.90	13	Pork sausage (including morcia and longaniza)	10%
6	1601.00.90	14	Beef sausage	10%
	16.02		**Other prepared or preserved meat, meat offal or blood.**	
7	1602.49.90	10	Seasoned ground pork and seasoned meats	10%
8	1602.50.90	10	Seasoned ground beef and seasoned meats	10%

[Printed by Authority of the Government of Belize]

	20.07		**Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not elsewhere specified or included.**	
9	2007.99.30	00	Guava jams and jellies	10%
10	2007.99.50	00	Nutmeg jams and jellies	10%
11	2007.99.90	00	Other jams and jellies	10%
	20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**	
12	2008.11.00	00	Peanut butter	50%
	20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**	
			Orange juice:	
			Frozen:	
13	2009.11.10	00	Concentrated	40%
14	2009.11.20	00	Other (Frozen)	40%
			Not frozen, of a Brix value not exceeding 20:	
15	2009.12.10	00	For infant use, in packages put up for retail sale	40%
16	2009.12.20	00	Other, in packages put up for retail sale, not concentrated	40%
17	2009.12.30	00	Other, not concentrated	40%

[Printed by Authority of the Government of Belize]

18	2009.12.90	00	Other, concentrated	40%
			Other:	
19	2009.19.10	00	For infant use, in packages put up for retail sale	40%
20	2009.19.20	00	Other, in packages put up for retail sale	40%
21	2009.19.90	00	Other, in packages put up for retail sale	40%
			Grapefruit (including pomelo) juice:	
			Of a Brix value not exceeding 20:	
22	2009.21.10	00	For infant use, in packages put up for retail sale	40%
23	2009.21.20	00	Other, in packages put up for retail sale, not concentrated	40%
24	2009.21.30	00	Other, not concentrated	40%
25	2009.21.90	00	Other, concentrated	40%
			Other:	
26	2009.29.10	00	For infant use, in packages put up for retail sale	40%
27	2009.29.20	00	Other, in packages put up for retail sale	40%
28	2009.29.90	00	Not in packages put up for retail sale	40%
			Juice of any other single citrus fruit:	
			Of a brix value not exceeding 20:	
			Lime juice of a Brix value not exceeding 20:	
29	2009.31.11	00	For infant use, in packages put up for retail sale	40%

[Printed by Authority of the Government of Belize]

30	2009.31.12	00	Other, in packages put up for retail sale, concentrated	40%
31	2009.31.13	00	Other, in packages put up for retail sale, not concentrated	40%
32	2009.31.19	00	Not in packages put up for retail sale	40%
			Other juice of any Single Citrus Fruit	
			Of a brix value not exceeding 20:	
33	2009.31.91	00	For infant use, in packages put up for retail sale	40%
34	2009.31.92	00	Other, in packages put up for retail sale	40%
35	2009.31.99	00	Not in packages put up for retail sale	40%
			Other:	
			Lime juice of a Brix value exceeding 20:	
36	2009.39.11	00	For infant use, in packages put up for retail sale	40%
37	2009.39.12	00	Other, in packages put up for retail sale, concentrated	40%
38	2009.39.13	00	Other, in packages put up for retail sale, not concentrated	40%
39	2009.39.19	00	Not in packages for retail sale	40%
			Other juice of any single citrus fruit of a Brix value exceeding 20:	
40	2009.39.91	00	For infant use, in packages put up for retail sale	40%
41	2009.39.92	00	Other, in packages put up for retail sale	40%
42	2009.39.99	00	Not in packages put up for retail sale	40%

[Printed by Authority of the Government of Belize]

			Pineapple juice:	
			Of a Brix value not exceeding 20:	
43	2009.41.10	00	For infant use, in packages put up for retail sale	40%
44	2009.41.30	00	Other, in packages put up for retail sale	40%
45	2009.41.40	00	Not in packages put up for retail sale	40%
			Other:	
46	2009.49.10	00	For infant use, in packages put up for retail sale	40%
47	2009.49.20	00	Other. in packages put up for retail sale	40%
48	2009.49.40	00	Not in packages for retail sale	40%
			Tomato juice:	
49	2009.50.10	00	For infant use, in packages put up for retail sale	40%
50	2009.50.90	00	Other tomato juice (see Chapter Note 4)	40%
			Grape Juice (including Grape Must):	
			Of a Brix value not exceeding 30:	
51	2009.61.10	00	Concentrated, other than grape must	40%
52	2009.61.20	00	Grape Must (see Additional Caricom Note 3)	40%
53	2009.61.30	00	Other, for infant use, in packages put up for retail sale	40%
54	2009.61.40	00	Other, in packages put up for retail sale	40%
55	2009.61.90	00	Other, not in packages put up for retail sale	40%

[Printed by Authority of the Government of Belize]

			Other:	
56	2009.69.10	00	For infant use, in packages put up for retail sale	40%
57	2009.69.20	00	Grape Must (See Additional Caricom Note 3)	40%
58	2009.69.30	00	Other, in packages put up for retail sale	40%
59	2009.69.90	00	Other, not in packages put up for retail sale	40%
			Apple juice:	
			Of a Brix value not exceeding 20:	
60	2009.71.10	00	Concentrated, not in packages for retail sale	40%
61	2009.71.20	00	Other, for infant use, in packages put up for retail sale	40%
62	2009.71.30	00	Other, in packages put up for retail sale	40%
63	2009.71.80	00	Other, not in packages put up for retail sale	40%
			Other:	40%
64	2009.79.10	00	For infant use, in packages put up for retail sale	40%
65	2009.79.20	00	Other, in packages put up for retail sale	40%
66	2009.79.80	00	Not in packages put up for retail sale	40%
			Juice of any other single fruit or vegetable:	
			Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:	

[Printed by Authority of the Government of Belize]

67	2009.81.10	00	For infant use. in packages put up for retail sale	40%
68	2009.81.90	00	Other	40%
			Other:	
			Passion Fruit Juice:	
69	2009.89.11	00	For infant use, in packages put up for retail sale	40%
70	2009.89.12	00	Other, in packages put up for retail sale	40%
71	2009.89.13	00	Other, concentrated, not in packages put up for retail sale	40%
72	2009.89.19	00	Other	40%
			Tamarind Juice:	
73	2009.89.22	00	For infant use. in packages put up for retail sale	40%
74	2009.89.23	00	Other. in packages put up for retail sale	40%
75	2009.89.29	00	Not in packages put up for retail sale	40%
76	2009.89.30	00	Other, for infant use, in packages put up for retail sale	40%
77	2009.89.90	00	Other	40%
			Mixtures of juices:	
78	2009.90.10	00	Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale	40%
79	2009.90.20	00	Other mixtures of grapefruit juice and other juice	40%
80	2009.90.30	00	Other mixtures of orange juice with other juice	40%

[Printed by Authority of the Government of Belize]

81	2009.90.40	00	Mixtures of pineapple juice and other juice, for infant use, in packages put up for retail sale	40%
82	2009.90.50	00	Other mixtures of pineapple juice with other juice	40%
83	2009.90.60	00	Other mixtures of juices. for infant use, in packages put up for retail sale	40%
84	2009.90.90	00	Other Mixtures of juice	40%
	21.05		**Ice cream and other edible ice, whether or not containing cocoa.**	
85	2105.00.10	00	Ice cream	50%
	22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**	
86	2202.10.10	00	Aerated waters	30%
87	2202.10.90	00	Other waters	30%
			Other:	
88	2202.90.10	00	Beverages containing cocoa	10%
89	2202.90.20	00	Malt beverages	10%
90	2202.90.90	00	Other	10%
	22.03		**Beer made from malt.**	
91	2203.00.10	00	Beer	$30.44/lmp. Gal.

[Printed by Authority of the Government of Belize]

92	2203.00.20	00	Stout	$30.44/lmp. Gal.
	22.06		**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**	
93	2206.00.90	00	Other	$20/lmp. Gal.
	24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
94	2402.20.00	00	Cigarettes containing tobacco	$236 per 1,000
	68.1		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**	
95	6810.11.00	10	Building blocks	20%
	71.13		**Articles of jewelry and parts thereof, of precious metal or of metal clad with precious metal,**	
96	7113.11.00	00	of silver, whether or not plated or dad with other precious metal	10%
97	7113.19.10	00	of gold	10%
98	7113.19.90	00	Other	10%
99	7113.20.00	00	of base metal clad with precious metal	10%

[Printed by Authority of the Government of Belize]

	71.14		**Articles of goldsmiths' and silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. Of precious metal whether or not plated or clad with precious metal.**	
100	7114.11.00	00	Of silver, whether or not plated or clad with other precious metal	10%
101	7114.19.00	00	Of other precious metal, whether or not plated or clad with precious metal	10%
102	711420.00	00	Of base metal clad with precious metal	10%
	71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)**	
103	7116.10.00	00	Of natural or cultured pearls	10%
104	7116.20.00	00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%
	71.17		**Imitation jewelry of base metal, whether or not plated with precious metal**	
105	7117.11.00	00	Cuff-links and studs	10%
106	7117.19.00	00	Other imitation jewelry of base metal, whether or not plated with precious metal:	10%
107	7117.90.00	00	Other imitation jewelry	10%

[Printed by Authority of the Government of Belize]

	76.1		**Aluminum structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.**	
108	7610.10.00	00	Doors, windows and their frames and thresholds for doors- (whether unassembled or disassembled)	15%
109	7610.90.90	00	Other, hurricane storm shutters and mosquito screens of aluminum	15%

[Printed by Authority of the Government of Belize]

CHAPTER 48

CUSTOMS AND EXCISE DUTIES (INWARDS DUTYFREE SHOPS) REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Citation
2. Interpretation.
3. Establishment of duty free shops.
4. Application for establishment of duty free shops.
5. Licences.
6. Type of goods to be sold at duty free shops.
7. Persons who may make purchases.
8. Total value of purchases.
9. Procedure for purchase of goods.
10. Currency used for purchasing.
11. Prohibition on sale of goods purchased at duty free shops.
12. Signs regarding purchases.
13. Marking of goods.
14. Accounts and inspections.
15. Offences and penalties.
16. Commencement.

SCHEDULE

[Printed by Authority of the Government of Belize]

CHAPTER 48

CAP. 38.
R.E.1980-1990
180 of 1994.
147 of 1996.
1 of 1981.
CAP.48.
R.E.2020.
17 of 2017

CUSTOMS AND EXCISE DUTIES (INWARDS DUTY-FREE SHOPS) REGULATIONS

(Section 35)

[3rd December,1994.]

Citation

1. These Regulations may be cited as the

CUSTOMS AND EXCISE DUTIES (INWARDS DUTY FREE SHOPS) REGULATIONS.

Interpretation.

2.– In these Regulations, unless the context otherwise requires:

CAP.238.

"airport" shall have the meaning assigned to it in the Belize Airports Authority Act;

CAP. 238.

"Belize Airports Authority" means the Belize Airports Authority established under section 3 of the Belize Airports Authority Act;

"Belizean company" means a company–

147 of 1996.

(i) which is registered in Belize; and

(ii) in which at least 25 % of the issued share capital is held by Belizean nationals; and

(iii) whose inwards duty-free shops in Belize are managed by Belizean nationals.

"Comptroller" means the Comptroller of Customs;

"duty free shop" means an inwards duty free shop established in accordance with these Regulations;

[Printed by Authority of the Government of Belize]

"proprietor" means the owner or operator of a duty free shop;

"purchaser" means a person who purchases goods at a duty free shop or enters such a shop with the intention of purchasing goods;

"unit" means–

(i) in the case of liquors - 1,500 ml.,

(ii) in the case of tobacco - 250 grams,

(iii) in the case of cigars - 50 in number,

(iv) in the case of cigarettes - 200 in number,

(v) in the case of perfumery - 7 fluid ounces.

Establishment of duty free shops.

3.–(1) There may be established at any international airport in Belize, inwards duty free shops subject to the terms and conditions contained in these Regulations.

(2) Where a duty free shop has been established in accordance with these Regulations, the goods sold at such shop shall be exempt from the payment of customs duties.

Application for establishment of duty free shops. Schedule.

4.–(1) Any citizen of Belize or a Belizean company wishing to establish a duty free shop shall apply for a licence to the Comptroller in the form set out as Form I of the Schedule to these Regulations.

(2) Every application made under this regulation shall be accompanied by the following–

(a) proof of the applicant's status as a Belizean national;

[Printed by Authority of the Government of Belize]

(b) proof that the applicant has secured suitable premises from the Belize Airports Authority for the establishment of a duty free shop which shall be located in an area before the customs section within the airport in question;

(c) a floor plan of the area identifying the location of the said premises;

(d) a detailed list of the goods intended to be kept at the duty free shop including the quantities, descriptions and estimated cost, insurance and freight values of such goods; and

(e) proof that the applicant has adequate financial resources to operate the duty free shop and to discharge all liabilities arising therefrom.

Licences.

Schedule.

5.–(1) Where the Comptroller is satisfied that an applicant is a fit and proper person or entity to establish a duty free shop, he may issue a licence subject to any necessary conditions, in Form II of the Schedule and upon payment of the prescribed fee.

(2) Every person whose application for a duty free shop is approved by the Comptroller shall execute a bond in favour of the Government of Belize in a sum of not less than the amount of duties payable on the goods to be kept in the duty free shop to be operated by the proprietor.

(3) Every such bond shall be guaranteed by a reputable bank or insurance company or some other institution acceptable to the Comptroller.

(4) The annual licence fee for the issue of a licence under these Regulations shall be equal to three per centum of the value of the bond executed under paragraph (2) above subject to a maximum of four thousand, five hundred dollars.

[Printed by Authority of the Government of Belize]

(5) Every licence issued under these Regulations may be subject to renewal each year upon payment of the same fee as the original licence save that where at any time the value of the bond is increased, the annual licence fee shall be equal to three per centum of the value of such increased amount subject to the maximum of four thousand, five hundred dollars.

(6) A licence to operate a duty free shop may be revoked by the Comptroller on any of the following grounds–

(a) that a condition of the licence has been breached;

(b) that the lease granted by the Belize Airports Authority for the use of premises within the airport has expired or has been cancelled;

(c) that revocation of the licence is necessary for the protection of the revenue or otherwise to ensure compliance with the customs laws.

(7) licence may be revoked by notice in writing to the proprietor and shall include the reasons for such revocation.

Type of goods to be sold at duty free shops.

6.–(1) Subject to subregulation (2) of this regulation, the following types of goods and no others may be kept and sold at a duty free shop–

91 of 1998.

(a) liquors such as whisky, rum, vodka, wine, gin, cognac, liqueur;

(b) tobacco, cigarettes, cigars;

(c) perfumery and cosmetics;

(d) confectionery, biscuits, caviar;

(e) crystal, porcelain and china articles;

[Printed by Authority of the Government of Belize]

(f) watches, jewelry;

(g) cameras, calculators, and small portable radio and cassette players;

(h) toys/Disney Collections;

(i) pens/refills/accessories;

(j) wearing apparel (excluding locally manufactured T- Shirts);

(k) sports equipment/diving/fishing/snorkel/and camping gear;

(l) sunglasses;

(m) gourmet foods/salmon/cheeses/preserves/ tea/pate/ coffee;

(n) leather items;

(o) luggage.

(2) The Comptroller may from time to time by Order published in the Gazette, amend the list of goods set out in subregulation (1) above, provided that no item from the said list shall be deleted unless three months' prior notice to do so has been given to the proprietors of duty free shops.

Persons who may make purchases.

7.–(1) Subject to subregulation (2) of this regulation, the goods kept at a duty free shop may be sold only to passengers who are of or above the age of sixteen years and who have arrived in Belize from an international flight and before such persons have cleared the customs area at an airport.

(2) No liquor, tobacco, cigars and cigarettes may be sold at a duty free shop to a person who is under the age of eighteen years.

[Printed by Authority of the Government of Belize]

8.–(1) No person shall, in any period of twelve months, purchase, or be allowed to purchase, goods from a duty free shop, of more than a total value of three thousand dollars in the currency of the United States of America.

Total value of purchases. 17 of 2017.

(2) The proprietor shall enter in the passport or other travel document of a purchaser, the total value of goods purchased in United States currency together with the date of such purchases.

(3) No personal shall, on any one occasion or day of arrival, purchase or be allowed to purchase goods from duty free shops, in quantities in the aggregate of more than three units of any of the categories of (a), (b) or (c) specified in regulation 6.

17 of 2017

(4) For the purpose of subregulation (3) above, the entitlement of three units in respect of liquors, cigars, cigarettes and tobacco shall be deemed to include any of the said items imported duty free by an arriving passenger under the normal tariff duty exemptions.

9.–(1) An arriving passenger who intends to purchase goods at a duty free shop shall present his passport, travel document or other acceptable evidence to the proprietor as proof that he has just arrived from a broad on an international flight.

Procedure for purchase of goods.

(2) At the time of each sale of goods at a duty free shop, a proprietor shall prepare, in triplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:

(a) the name and address in Belize of the purchaser; and

(b) a precise description of the goods, including:

(i) the quantity, in figures, of each item of the purchase, and

(ii) the sale value in figures, of each item or quantity of items, and

[Printed by Authority of the Government of Belize]

(iii) the total sales value of those items and quantities of items.

(3) The above-mentioned description shall be completed in such a way so as to make it impracticable to add other items to the description.

(4) Upon preparing an invoice pursuant to subregulation (2) above, a proprietor shall:

(a) deliver one copy of the invoice with the goods, to the purchaser; and

(b) retain the other copies in his own records.

(5) The invoice referred to in subregulation (2) of this regulation, shall be presented by a purchaser to the customs officer at the exit door of an airport and the customs officer shall–

(a) verify the description and quantity of the purchase against the invoice;

(b) make a certificate to that effect on the back of the invoice; and

(c) retain such invoice for the records of the Customs Department.

Currency used for purchasing.

10.–(1) Subject to subregulation (3) below, only United States currency may be used to purchase goods at a duty free shop.

(2) A resident of Belize shall not be allowed to use credit cards to make duty free purchases at a duty free shop.

(3). The Minister of Finance may, by notice published in the *Gazette,* prescribe any additional currency for the purchase of goods at duty free shops.

[Printed by Authority of the Government of Belize]

Prohibition on sale of goods purchased at duty free shops.

11.–(1) Goods purchased at a duty free shop shall be for the personal use only of the purchaser or for making gifts and presents to friends and relatives.

(2) No goods purchased at a duty free shop shall be resold either by the person who purchased them in the first instance or by any other person.

Signs regarding purchases.

12. A proprietor shall prominently display in a duty free shop, signs in a form authorised in writing by the Comptroller which clearly state–

(a) the quantities of the goods listed in regulation 6 above that may be purchased free of customs duties by a passenger; and

(b) the conditions to be complied with in relation to the purchase of goods at a duty free shop.

Marking of goods.

13.–(1) All goods kept and sold at a duty free shop shall be suitably marked to indicate that such goods are for duty free sale.

(2) The Comptroller may prescribe the manner in which such goods shall be marked or, he may direct the marking of such goods by an authorised officer of the Customs Department.

Accounts and Inspections.

14.–(1) All operators of duty free shops shall maintain accounts and records relevant to the storage, sales and receipts of goods in such shops in accordance with generally accepted accounting practices.

(2) The Comptroller may at all reasonable times through officers authorised by him, inspect the accounts and records kept pursuant to subregulation (1) above, and may call for the production of such other books and records, whenever he considers this necessary.

[Printed by Authority of the Government of Belize]

Offences and penalties.

15. Every person who contravenes or fails to comply with any of these Regulations, commits an offence and shall be liable upon summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

Commencement.

16. These Regulations shall come into force on 1st December, 1994.

MADE by the Minister of Finance this 29th day of November, 1994.

(MANUEL ESQUIVEL)
Minister of Finance

[Printed by Authority of the Government of Belize]

SCHEDULE
[Regs. 4 & 5]

FORM I
BELIZE CUSTOMS DEPARTMENT

APPLICATION FOR A LICENCE FOR

THE ESTABLISHMENT OF AN INWARDS DUTY FREE SHOP

TO COMPTROLLER OF CUSTOMS

I hereby apply for a licence to establish an inwards duty free shop at the Belize International Airport.

1) Name and address of applicant .....

2) Estimated amount of duty chargeable on the goods to be kept at the duty free shop at any one time .....
.....

3) Name of proposed surety .....

4) Dimensions of proposed duty free shop .....

5) Of what materials is the building constructed? .....

6) Description of doors and how fastened .....

7) Description of windows and how fastened .....

8) Materials of roof or ceiling and how secured .....

.....

The following documents are attached in support of this application.

(i) Proof of Belizean Nationality.

[Printed by Authority of the Government of Belize]

(ii) Proof that suitable premises have been secured from the Belize Airports Authority.

(iii) Floor plan identifying the location of the premises.

(iv) Detailed list of the goods to be kept at the duty free shop including the quantities, descriptions and estimated C.I.F. values of such goods.

(v) Proof of adequate financial resources to operate the duty free shop and to discharge all liabilities arising therefrom.

.....…….....…20.....

Signature of Applicant

[Printed by Authority of the Government of Belize]

FORM II

(Regulation 5(1))

LICENCE

This is to licence.....

of ..... to establish an inwards

duty free shop at .....,

subject to the provisions of the Customs and Excise Duties (Inwards Duty

Free Shops) Regulations.

This Licence shall expire on the 31st December next ensuing after the date of issue.

_____ _____

Date of Issue *Comptroller of Customs*

[Printed by Authority of the Government of Belize]