BELIZE

GENERAL SALES TAX
CHAPTER 63

REVISED EDITION 2020

SHOWING THE SUBSIDIARY LAWS AS AT
31ST DECEMBER, 2020

This is a revised edition of the Subsidiary 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.

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CHAPTER 44

59 of 2006.
90 of 2006.
37 of 2010.
22 of 2011.
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GENERAL SALES TAX REGULATIONS

[1st July, 2006]

PART I

Preliminary

Short title.

1. These Regulations may be cited as the

GENERAL SALES TAX REGULATIONS.

Interpretation.

2.–(1) In these Regulations, unless the context otherwise requires–

No.49/2005.

"Act" means General Sales Tax Act;

"accommodation services" for the purpose of item 20 of the Fourth Schedule to the Act is limited to the services on which the Accommodation Tax is levied under the Hotels and Tourist Accommodation Act.

CAP.285.

No.26/2005.
CAP. 278.

"Commercial Free Zone" means a Commercial Free Zone as defined in Section 2 of the Free Zones Act;

CAP.280.

"Designated Processing Area" has the meaning assigned to it in section 2 of the Designated Processing Areas Act;

"Standard-rated" means supplies of goods or services taxed at 10%;

No.49/2005.

"GST" means the General Sales Tax levied under the Act;

"GST fraction" means the 1/11 fraction applied to an amount to determine the output tax included therein;

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"exporter" included a person 80% or more of whose supplies are exported;

"finance lease" included hire purchase and will be treated as a progressive or periodic payment supply.

(2) A word or phrase not specifically defined in these Regulations but defined in the Act shall have the meaning assigned to it in the Act. No.49/2005.

(3) For the purposes of section 13*(b)* of the Act, the expression "any duties, taxes, and other charges" occurring therein shall include revenue replacement duty in computing the value of goods imported into Belize. No. 49/2005.

(4) For the purposes of determining the value of the supply of goods which are subject to excise duties, namely, cigarettes, rum, beer and soft drinks, the value shall be determined by including the excise duties paid or payable.

(5)*(a)* For the purposes of these Regulations, where, under a contract of insurance, a person received an amount by way of an indemnity payment relating to a loss incurred on or after the appointed day in relation to goods or services in the course of, or in furtherance of, any business, the person shall, for the purposes of the application of the Act to that person but not to the person by whom the payment is made, be regarded as having made a taxable supply of goods or services to which the payment relates, at the time when the payment is made, and the amount of the payment shall be regarded as having been the consideration for the supply. (E.g., stock of a registered grocer valued and insured for $50,000, is destroyed by fire and the insurer makes an indemnity payment of $50,000 to the insured person. The destruction of the stock will be deemed a supply and the consideration received for the supply would be $50,000. GST of $4,545.45 would be due on the supply, calculated by applying the GST fraction to the payment, ($50,000 x 1/11).

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(b) Where clause *(a)* above applies, the person by whom the indemnity payment is to be made shall withhold from it the amount, if any, as may be claimed in respect to tax and pay it to the Commissioner on behalf of the person to whom the payment is to be made.

(6) For the purpose of the Act, an indemnity payment for damaged stock shall be deemed to be a supply of goods.

(7) For the purposes of the Act, a supply of goods made to an employee by an employer shall be deemed to be a supply and the value of such supply shall be limited to the amount of the consideration in money (if any) payable by the employee for the supply, reduced by the tax fraction of that amount.

(8) For the purposes of the Act, the supply of food in a restaurant shall be deemed to be a supply of service.

(9) For the purpose of GST, to the extent that a finance lease agreement includes payment of interest, the interest portion of the payment will be separated and will not be chargeable to tax, the same being treated as a payment for a separate exempt supply of a financial service.

PART II

Registration of promoters

Registration of promoters.

3. Promoters of public entertainment who are required to be registered under section 22 of the Act shall register at least forty-eight hours prior to the commencement of the activity which they are promoting.

Voluntary Registration

Voluntary registration.

4.–(1) Subject to sub regulations (2) and (3) below, a person who is not yet liable for registration and is not making taxable

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supplies on or after the appointed day, may apply to the Commissioner for voluntary registration.

(2) A person shall need to prove his intention to make taxable supplies in order to be registered if in the twelve months that end with the month immediately preceding the month in which the supplies are made the value of the taxable supplies were not more than $75,000 and there are reasonable grounds for believing that the value of the taxable supplies during the period of the twelve months starting with the month in which the taxable supplies shall be made, will not be more than $75,000.

(3) If a person has been carrying on a business for less than the twelve months referred to in sub regulation (2) above, the provisions of that sub regulation shall apply to that person only if, during the lesser period, or over a period of four months, the average monthly value of the taxable supplies made by that person were more than $6,250.00.

Approval of applications of persons in process of development.

5.–(1) An approval for voluntary registration may be given by the Commissioner when the applicant provides evidence that he makes or intends to make taxable supplies and such evidence shall ***inter alia*** include–

(a) proof that he makes 80% or more of his taxable supplies to registered persons and that he keeps proper books and records thereof;

(b) details of arrangements to make the taxable supplies;

(c) proposed contracts;

(d) preparation of premises;

(e) purchase of capital equipment;

(f) bank loans or other financing and revenue projections.

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(g) feasibility studies and

(h) details of stock.

(2) The Commissioner shall set a firm time limit between the date of the intended voluntary registration and the date when the first taxable supplies are to be made.

Other persons who may apply.

6. If a person exports or makes other zero-rated supplies and is below the threshold limit, he may apply for voluntary registration in order to claim the GST on purchases of inputs into producing the zero-rated items.

Registration when effective.

7. Voluntary registration under this Part shall be effective from the day on which notice of approval for such registration is given or from such earlier date as may be mutually agreed.

Commissioner may cancel registration.

8. If a person fails to make taxable supplies after being registered under this Part, the Commissioner may cancel the registration. The person shall then be required to refund all input tax that was refunded to him.

Change of Status

Notification of change of status.

9. A registered person shall, in the appropriate form, inform the Commissioner within seven days where there is–

(a) a change in the principal place of business;

(b) a change in the mailing address of the business;

(c) a change in ownership and the new owners accept liability for the debts of the business;

(d) a change from sole proprietorship to partnership or company and any other similar change; or

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(e) a change in the primary business activity.

Partial Exemptions

Partially exempt persons.

10. A registered person who provides both taxable and exempt supplies shall be partially exempt from the payment of GST and can claim ***all*** the input tax on the purchase of inputs into producing taxable supplies ***but shall not*** claim any input tax on the purchase of inputs into producing exempt supplies–

Provided that in accordance with section 32(2) of the Act, a partially exempt registered person may claim all input tax if the value of his exempt supplies does not exceed two percent of the value of the total supplies in the tax period.

Non-attributable input tax.

11.–(1) A partially exempt registered person may incur 'non attributable input tax' where–

(a) the input tax paid on items purchased may be used as inputs into producing both taxable and exempt supplies; or

(b) goods and services supplied to or imported by such person are used partly for business and partly for other purposes.

(2) The formula used to calculate the quantum of non-attributable input tax referred to in (1) above shall be called '***the partial exempt method***' and shall be calculated as follows–

$$\frac{\text{Value of taxable sales}}{\text{Value of total sales}} \times \frac{\text{non-attributable input tax}}{1}$$

(3) The input tax claimed for each period using the partial exemption method referred to in (2) above shall be provisional, and at the end of each year, an annual adjustment calculation shall be carried out using the figures for the previous twelve

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months. This Final adjustment shall be accounted for in the GST return for the 3rd tax period.

Pricing, Tax Invoices and Tax Receipts

Pricing methods.

12.–(1) For the purposes of section 90 of the Act, a registered person shall display prominently in the business place a notice informing the customer that all prices marked on the goods are inclusive of GST, (For example, the price of an item which sells for $110.00 including GST should be displayed in the following manner–

"$110.00. (including GST)."

(2) The following pricing methods ***shall not*** be acceptable for price tags and other pricing information–

(a) $100; or

(b) $100 (excluding GST; or

(c) $100 + GST; or

(d) $100 + 10.00 (GST) = $110.00

(3) A registered person shall display the GST inclusive price on goods within one month of the appointed day.

(4) Every person who contravenes this Regulation shall be punishable as provided in section 90(5) of the Act, that is, to a fine of not less than five thousand dollars and not exceeding ten thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

Form of tax invoices.

13.–(1) Tax invoices issued to registered persons shall include the following–

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(a) the words "tax invoice" shown conspicuously thereon;

(b) an identifying serial number and the date on which the tax invoice was given;

(c) the name, address, and TIN of the supplier

(d) the name, address, and TIN of the recipient

(e) a description of the goods or services supplied, including the quantity of goods or the number of services supplied;

(f) the price of the supply excluding the GST;

(g) the rate of tax applicable to the supply; and

(h) the total value of the supply including the GST paid.

(2) Tax invoice shall be prepared with an original and two copies. **The original copy will be kept by the buyer for his own use and the first copy will be kept by him for the tax administration while the second copy will be kept by the seller for his accounting records.** The first copy must be marked **"tax control"** and the second copy "copy only" **Only the original will entitle the buyer to a tax credit.**

Tax receipts.

14.–(1) Where a registered person make a supply of goods or service to an unregistered person or a final consumer, a tax receipt shall be issued.

(2) A tax receipt shall include the following–

(a) the supplier's name and TIN;

(b) the price of the supply excluding GST;

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(c) the rate of GST applicable to the supply;

(d) the amount of GST paid; and

(e) an identifying serial number and the date on which the tax receipt was given.

Lodgement of series of tax invoices with Commissioner.

15.–(1) Within one month after a person has been registered for GST, he shall lodge with the commissioner the series of GST invoice he intends to issue.

(2) When the series of invoices lodge with the commissioner has been exhausted, new series shall be lodge within seven days of the date of exhaustion.

Credit or Debit Notes

Form of credit or debit notes.

16.–(1) Where a registered person has given a tax invoice or tax receipt for a supply of goods or services and it becomes to make an adjustment to the value of the supply, debit or credit notes shall be issued in accordance with section 37 of the Act.

(2) A Credit or debit note shall be issued by a registered person shall include–

(a) the words "credit note" or "debit note", as the case requires shown conspicuously thereon;

(b) the name, address and TIN of the supplier;

(c) the name, address and TIN (where applicable) of the recipient;

(d) the date on which the credit note or debit note, as the case requires, was given;

(e) the amount shown on the tax invoice or tax receipt as being the GST payable on the

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supply, the adjusted amount, and the amount of the difference between them;

(f) the number of the invoice to which the credit or debit note relates; and

(g) a brief explanation of the circumstances giving rise to note being given.

PART III

Input Tax

Claim for input tax credit.

17.–(1) A claim for a tax credit or a refund of input tax (tax paid on purchase) shall only arise from–

(a) a supply of taxable goods or services; or

(b) the importation of goods or services; or

(c) capital purchase of a registered person.

(2) For a tax credit to be allowed or a refund made, the registered person must be in possession of a tax invoice or a certified copy of the single administrative document.

Persons who may claim.

18. Input tax shall be reclaimed only by a person who is registered.

19. The following criteria shall apply for determining whether input tax can be reclaimed–

Criteria to determine whether input tax reclaimable.

(a) the goods or services concerned must be used for the purpose of a business which the claimant carries on, or intends to carry on;

(b) the supply or importation must not fall into a category in which the law treats input tax as

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non-deductible, such as exempt supplies or self-supplies.

When input tax deductible.

20.–(1) The right to deduct input tax arises at the time when the tax becomes chargeable (i.e., at the time of supply) as stipulated in section 18 of the Act and as stated in these Regulations.

(2) Input tax shall normally be claimed on the GST return for the period during which the supplier's tax -point occurs, and for imported goods, the tax point shall be the period during which the importation takes place. The tax point must be shown on the supplier's invoice. If unable to make a claim for input tax in the proper period (e.g., because the necessary evidence is not received in time), input tax may be claimed at a later period.

Repayment of excess input tax.

21.–(1) Where for any tax period the allowable input tax is greater than the output tax the amount of the excess shall be carried forward as a credit to the next three tax periods, after which the Commissioner shall refund any excess remaining to the registered person.

(2) No refund shall be issued where the Commissioner has ordered that an audit be conducted on the registered person.

Conditions where no taxable supplies are made.

22. Where a person has made no taxable supplies in the period concerned or any previous period, any refund of input tax is subject to such conditions as the Commissioner thinks fit to impose, including conditions as to the repayment in specified circumstances. This may arise where a person has recently registered and is incurring expenditure but has yet to make any supplies.

Allowable input tax on first tax period after registration.

Amount or reclaimable input tax.

23. Where a person is registered after the appointed day the amount of allowable input tax for the first tax period after registration shall be only on those supplies that are received during that tax period.

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24. If input tax can be reclaimed in full, the amount to be reclaimed shall be that shown on the tax invoice received from the supplier.

Evidence for claiming input tax.

25.–(1) The following shall, inter alai, be regarded as evidence for the purpose of claiming input tax–

(a) Tax Invoices

(i) If any of the information required on a tax invoices is missing, it shall not be a valid tax invoice and the recipient

(ii) A person must, in his own interest, obtain and retain tax invoices, since without them he may not be able to reclaim GST which would have been charged to him.

(b) Single Administrative Document

A person or his agent should ensure that official evidence is obtained of GST paid on imported goods and any goods removed from bonded warehouses.

(2) For the purpose of reclaiming input credit, where the nature of the supply changes, i.e., from taxable to exempt, no input credit shall be allowable for such supply; e.g., where a supply is made to an educational institution, the input credit attributable to such a supply shall not be claimable unless the supplier holds a certificate from the Minister of Education certifying the use of the goods or service for educational purposes.

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Goods and services not used or partially used for business.

26. Subject to Regulation 20, GST on goods and services not obtained for business purposes is not input tax and cannot be reclaimed. This includes goods and services–

(a) for private use; or

(b) supplied for another person's business; or

(c) supplied to another person, even if the registered person pays for them; or

(d) supplied to a business but used in connection with a non- business activity; or

(e) for business entertainment; or

(f) which relate to exempt supplies

Regulations for business entertainment.

27.–(1) GST charged on any goods or services supplied to a registered person; or on any goods acquired or imported by him, may not be recovered by the registered person as input tax where the goods or services in question are used or are to be used for the purpose of 'business entertainment'.

(2) For the purpose of this Regulation, "business entertainment" is the provision of hospitality or entertainment for anyone who is not a registered person's employee and includes the expenses of staff acting as hosts. It includes but is not limited to meals and drinks, the provision of accommodation facilities for support or recreation, and visits to theatres and nightclubs. Capital goods such as yachts, power boats, and private aircraft, used wholly or partly for entertaining, are also included. Refreshments provided at events where the primary purpose is promotion of goods or services are also included.

(3) Where the entertainment is not freely given but is provided under a contractual obligation, it does not fall within the scope of this Regulation. In such cases, input tax can be claimed subject to the normal rules.

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(4) Registered persons shall keep records of business entertainment expenses from which input tax is disallowed by this Regulation.

PART IV

Records and Returns

Books and records to be kept.

28.–(1) The books and records that a registered person is required to keep shall include but shall not be limited to–

(a) GST accounts;

(b) purchases and sales ledgers;

(c) purchases invoices;

(d) sales invoices;

(e) income and expenses accounts;

(f) till rolls and tapes;

(g) credit and debit notes, issued and received;

(h) bank statements;

(i) electronic transactions records where the system is fully computerised;

(j) Any other documents or records related to the business such as bookings, diaries, correspondence, computer print outs, audit reports or any other accounts which are in any way related to the business.

19 of 2018.

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(2) Subject to subregulation (3), retailers who are registered for GST must utilize a programmable cash register to record daily cash takings.

19 of 2018.

(3) Retailers registered for GST whose annual sales exceed $100,000.00 shall utilize a point-of-sale system to record daily cash takings.

Contents of GST returns.

29–(1) Any return filed by a registered taxpayer in accordance with section 30(2) of the Act must include, ***inter alia*** –

(a) the taxpayer's identification number (TIN);

(b) the name of the owner or business;

(c) the address of the business;

(d) the tax period covered by the return, including the month and year;

(e) the serial numbers for the range of invoices issued during the tax period; and

(f) the GST paid on major capital acquisitions.

(2) Every return filed under the provisions of the Act shall be accompanied by the total amount due.

PART V

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Diplomatic Missions/ International and Regional Organisations

Regulations of claims for refunds by diplomatic missions, etc.

30.–(1) In accordance with section 50 of the Act, diplomatic missions and other eligible persons may apply for a refund of the GST paid on taxable supplies.

(2) The application referred to in (1) above shall be made to the Commissioner through the head of Mission or the Head of the Organisation, via the Ministry of Foreign Affairs, and shall only be for the following goods and services–

(a) for the diplomatic mission or international organisations, etc;

(i) official receptions, dinners, luncheons hosted at hotels and restaurants in excess of $100.00;

(ii) office supplies and equipment;

(iii) purchases from duty free shops listed under the Duty Free Regulations;

(iv) household furniture and appliances; S.I.No.180/94.

(v) telephone and facsimile services to the diplomatic mission and the head of mission; and

(vi) fuel;

(b) for eligible staff members of diplomatic missions–

(i) household furniture and appliances;

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S.I 180/94

(ii) purchases from duty free shops listed under the Duty Free Regulations.

(3) No diplomatic mission etc., shall receive a refund in terms of section 50 of the Act or this Regulation unless that diplomatic mission, etc., is registered with the Department of General Sales Tax and is issued therefrom with a Certificate of Registration enabling it to benefit from the provisions of section 50 of the Act.

(4) A diplomatic mission, etc., registered in accordance with (3) above shall be required to file with the Commissioner monthly GST claims on form GST 201, through the Ministry of Foreign Affairs. All such claims shall be accompanied by substantiating tax invoices as specified in section 36 of the Act and these Regulations, which should be on the application referred to in (2) above. The department ***will not*** accept an application of the GST fraction to any cash register tape which does not show the GST included in the price paid. For the purposes of making a claim, diplomatic missions etc., should take any such cash tape which does not clearly show the tax paid, to the customer service desks in those establishments registered with the GST department where purchases of taxable supplies were made and have them converted to a tax invoice or a tax receipt.

(5) Notwithstanding sub-regulation (3) above, the following diplomatic missions and diplomatic staff members shall not benefit from the provisions of this Regulation–

(a) diplomatic missions and diplomats not appearing in the Diplomatic Mission Master List prepared by the Ministry of Foreign Affairs;

(b) Belizean citizens or permanent residents locally recruited to work for or represent diplomatic missions; and

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(c) Nationals of the sending State who are residents of Belize and were recruited locally.

(6) The application form which shall be completed by diplomatic missions, etc., referred to in section 50 of the Act, shall be as set out in the First Schedule to these Regulations. First Schedule.

(7) For the purpose of claiming a refund under this Part, every Head of Mission shall provide the Commissioner with his specimen signature as well as the specimen signature of another official of the Mission whom he may designate to sign the application for a refund in his absence.

31.–(1) The procedure for making a claim by diplomatic missions, etc., and other eligible staff members shall be as follows– Procedure for making a claim.

(a) at the end of each tax period (i.e. one month), all tax invoices shall be categorised according to claimant (e.g., diplomatic mission, individual eligible staff member etc.). Only principal diplomats shall be individual eligible staff members for the purposes of this Regulation;

(b) the claim form shall be completed using the information on the tax invoice;

(c) the tax invoice shall contain and show the diplomatic mission's or the organisation's GST registration number and the Customer's diplomatic identification card number;

(d) the claim form should be added up and totaled and attached to the GST return form which must be signed by Head of Mission, or an officer duly authorised by the Head of the Mission for that purpose, in agreement with the Commissioner.

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(2) Refunds shall be sent to the diplomatic mission or organisation, etc., by the way of cheques for each diplomatic mission or organisation and the mission or organisation shall be responsible for distributing the refunds to the claimants.

PART VI

Real Estate

Rental of condominiums.

32. For the purposes of the Act, the rental of condominiums will be treated as hotel accommodations and, as such, will be exempt from the payment of GST.

New residential premises.

Fourth Schedule.

33. For the purpose of the Fourth Schedule to the Act, paragraph 1*(b)*, in the determining 'new residential premises', renovation to the premises, which constitute 60% or more of the value of such premises, shall render the premises to be classified as 'new residential premises'.

GST payable on selling price of real estate.

34.–(1) For the Purpose of the Act, GST is applicable to the ***selling price*** of the real estate.

(2) In this Regulation, "selling price" shall be deemed to be the supply, whichever is the greater.

Margin scheme for taxable sales of real property.

35.–(1) The margin scheme for sales of real property set out in this Part, can be used by any registered person who makes a taxable sale of real property.

(2) A taxable supply of real property is "made under the margin scheme" if the value of the supply is worked out under this Part.

Value of a taxable supply of real property under the margin scheme.

36.–(1) A registered person who makes a taxable supply by way of a sale of real property may calculate the value of the taxable supply under this Regulation if–

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(a) the land to which the real property relates was acquired in circumstances where–

(i) the sale of the land to the person was not a taxable supply because the supplier was not registered at the time of the supply, whether or not the person was carrying on a business or supplied the land through a business; or

(ii) the sale of the land to the person was a taxable supply made by another registered person and the value of the supply was calculated under this Part; and

(b) the supplier and recipient have agreed in writing that the real property will be sold under the margin scheme and the agreement clearly states–

(i) that the recipient is aware that the amount of GST payable on the supply will be calculated under the margin scheme; and

(ii) that the recipient is aware that it is more likely than not that the GST payable on sale will be less than the tax fraction of the price of supply; and

(iii) if the recipient of the supply is registered under this Act, that the recipient understands that it will not be entitled to an input tax credit in relation to the supply.

(2) The value of a taxable sale of real property under the margin scheme is calculated as follows–

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(S-P) x (1-tax fraction)

where,
S means the sale price of the real property; and
P means the purchase price of the real property,

provided that if P is greater than S, the value of the supply is nil.

(3) For the purposes of the sub-regulation (2)–

(a) where a taxable sale of real property is made in circumstances where the land was purchased under a different title than that under which it is sold, whether because the land has been subdivided, partitioned, merged, or the title has otherwise been altered, the amount to be included in "P" when calculating the value of the taxable supply shall be determined by taking account of the underlying land being sold in order to arrive at an appropriate proportion of the purchase price of the real property acquired;

(b) when determining what is the appropriate proportion of the price of an acquisition of real property to include in "P" when making a taxable sale of real property, consideration must be given to the land area, location, amenities, value, and any other factors that would affect the way in which the price of the acquisition of property related to particular parts of underlying land acquired;

(c) "P" does not include any amount paid other than for the purpose of acquiring the underlying land, and in particular it does not include any stamp duty or similar tax charged to or paid by the person when it acquired the

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land nor any amounts paid to develop the land or to change the form of the title.

No input tax credits for real property acquired under the margin scheme.

37. A person who makes an acquisition of real property that is supplied under the margin scheme is not entitled to treat any amount as input tax in relation to the acquisition.

Transitional.

38.–(1) For the purpose of calculating the value of a supply under regulation 36(2), a registered person may apply to the commissioner for permission to use as "P" in the calculation, instead of the acquisition price of the real property–

(a) the market value of the real property on the appointed day, where that value is established to the satisfaction of the Commissioner by a person who the Commissioner is satisfied is qualified to make such valuation; or

(b) in a situation to which sub-regulation (3) applies, an appropriate proportion of the market value of the relevant land on the appointed day; or

(c) in the case of partially completed building work on the land on the appointed day, an amount the Commissioner thinks appropriate.

(2) The Commissioner may take into account any factors he chooses in making a decision whether to grant permission under sub-regulation (1) and shall not be obliged to grant such permission.

Acquisitions other than by way of purchase.

39.–(1) Where a registered person makes a taxable sale of real property in circumstances where the person is not the same person who last acquired the property through a transaction by way of sale and purchase, the value to be used in calculating "P" for the purposes of regulation 36(2) shall be the amount for which the property (or the underlying land) was last purchased.

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(2) Without limiting sub-regulation (1), examples of situations to which it may apply include–

(a) real property purchased by one person settled on a trust, and the trustee later makes a taxable supply of the land - to calculate "P" the acquisition price paid by the settlor may be used;

(b) a taxable supply of real property may be made by a representative of a taxable person in situations where the representative makes the sale otherwise than as agent - to calculate "P" the representative may use the acquisition price paid by the person represented;

(c) real property may be sold by a person who inherited the property - to calculate "P" the person may use the acquisition price paid by the person from whom the land was inherited;

(d) real property may be given as a gift by one person to another - to calculate "P" the registered person may use the acquisition price paid by the donor.

(3) For the avoidance of doubt, sub-regulation (1) does not apply where the real property is acquired in return for non-monetary consideration.

(4) Despite sub-regulation (3), where real property is supplied, otherwise than through a business, by a natural person to a non-natural person in return for an ownership interest in a non-natural person, sub-regulation (1) may be applied.

(5) Without limiting sub-regulation (4), an example of a situation where it might apply is where a partner contributes real property to a partnership, which then develops the property and makes a taxable supply of the property the price for which the

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partner acquired the property may be used by the partnership in determining "P".

(6) A registered person making a taxable supply who uses this regulation to calculate "P" for the purposes of determining the value of the supply must notify the Commissioner that he has used this regulation at the time he submits his return for the tax period in which each supply using this section is made and must keep sufficient documentation to establish to the satisfaction of the Commissioner the reasons why it was appropriate to use this regulation.

PART VII

Face Value Vouchers

Face value vouchers.

40.–(1) Where–

(a) a face value voucher is supplied;

(b) the voucher can be used to acquire more than one type of supply, or to acquire supplies that are taxable at different rates; and

(c) the voucher is issued for consideration, the value of the supply of the voucher is limited to the amount (if any) by which the consideration for the supply of the voucher exceeds the face value of the voucher.

(2) Sub-regulation (1) does not apply to a supply of a face value voucher to a non-resident if, because of the operation of paragraph (4) of the Second Schedule to the Act, the supply is not zero-rated.

(3) Where a taxable person (the supplier) accepts a face value voucher referred to in sub regulation (1) as a part or full payment for a supply of goods or services–

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(a) if the supplier can substantiate that the price of the last sale of the voucher before it was used to make the acquisition was less than the face value of the voucher, the price of the supply includes, in respect of the acceptance of the voucher, the amount paid on that last sale rather than the face value of the voucher; or

(b) in any other case, the price of the supply includes, in respect of the acceptance of the voucher, the face value of the voucher.

(4) Where sub-regulation (3) applies to a supply of good or services, the supply shall be treated as being made–

(a) for a supply of goods, when the goods are delivered or made available; or

(b) for a supply of services, as and when the services are performed.

Vouchers accepted by third parties.

41.–(1) If a taxable person who accepts a face value voucher in exchange for a supply of goods or services is not the person who issued the voucher–

(a) sub-regulation 40(3) does not apply to the supply made by that taxable person in exchange for the voucher;

(b) if the taxable person receives an amount (other than the voucher but including an amount paid by the person using the voucher) from any person for or in relation to the supply, or because the taxable person accepted the Voucher–

(i) each such amount is treated as consideration for the supply made on acceptance of the voucher; and

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(ii) if more than one such payment is made and the payments are made at different times, for the purpose only of working out the tax period in which the person should treat an amount as output tax, the time of supply is the earlier of the time when the amount was received or the entitlement to receive it was confirmed, determined separately for each such amount;

(c) any commission or other consideration paid or payable by the taxable person to a third person making a payment referred to in paragraph *(b)* (other than the person using the voucher) should not be netted off against the amount referred to in that paragraph but should be treated as consideration for a separate supply.

Unredeemed or expired vouchers.

42.–(1) Where a taxable person issues a voucher referred to in regulation 40(1) for consideration and –

(a) the voucher expires before it is redeemed, or before it is fully redeemed; or

(b) because of the expiry, the taxable person recognises as income in its accounts an amount received for the issue of the voucher, without having been required to make either a corresponding supply of goods or services or a reimbursement to another person for accepting the voucher in exchange for such a supply;

in the tax period in which the amount is recognised, it is treated as consideration received by the person for a taxable supply of services.

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(2) Where a taxable person has been treated as making supply in circumstances to which sub-regulation (1) applies and the person later accepts the voucher in exchange for a supply of goods or services, sub-regulation 40(3) does not apply to the extent that sub-regulation (1) has treated an amount as consideration for a supply in respect of the expiry of all or part of the voucher.

(3) Where a taxable person has been treated as making a supply in circumstances to which sub-regulation (1) applies and the taxable person later reimburse another person for accepting the voucher in exchange for a supply of goods.

(a) the person may treat as input tax an amount equal to the tax fraction of the amount reimbursed, but only to the extent that the amount was treated as consideration for supply of services under sub-regulation (1); and

(b) the amount is treated as input tax in the tax period in which the reimbursed is made.

(4) Sub-regulation (1) applies to taxable person who, on the basis of a prediction or expectation of the extent to which vouchers of particular kind will not be redeemed, treats an amount as income before the expiry of a voucher.

Deemed supplies by taxable intermediaries.

43.–(1) If a taxable person sells a voucher, to which regulation 40(1) applies, to an intermediary who is a taxable person and who on–supplies the voucher, the intermediary is treated as making a separate taxable supply of services to the supplier and the Act applies to that supply as if–

(a) the time of supply were the time at which the on-supply of the voucher occurred; and

(b) the consider for the supply were an amount equal to the difference between the amount

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paid by the intermediary for the acquisition of the voucher and –

(i) if the voucher is supplied to an employee or a direct, member, or other person related to the intermediary otherwise for use in the intermediary's business, the face value of the voucher; or

(ii) in any other case, the lesser of the face value of the voucher or the amount received by the intermediary for the on–supply of the voucher.

(2) An intermediary shall not issue a tax invoice for the supply it is deemed to make under sub–regulation (1), nor is the intermediary required to provide any information to the person to whom the supply is deemed to be made.

(3) Sub–regulation (1) does not prevent the operation of regulation 40(1) in relation to the supply of the voucher by the intermediary.

Acquisitions from intermediaries.

44.–(1) If a taxable person (the supplier), other than an intermediary, sells a voucher, to which regulation 40(1) applies, for less than its face value to an intermediary who is a taxable person, in the tax period in which the voucher is supplied, the supplier may include as input tax in the calculation in section 31(1) of the Act, an amount equal to the tax fraction multiplied by the difference between the face value of the voucher and the consideration received from the intermediary.

(2) A supplier who has an additional amount of input tax because of sub–regulation (1) has a corresponding amount of output tax in a later period of–

(a) the supplier later accepts the voucher as payment for an example supply; or

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(b) another person later accepts the voucher as payment for a supply, unless the supplier has documentary evidence that that supply was not an exempt supply.

(3) An amount treated as output tax under sub–regulation (2) is so treated–

(a) if the supplier accepted the voucher as payment for a supply, in the tax period when the supplier accepted the voucher as payment; or

(b) if another person accepted the voucher as payment for a supply, in the tax period when the supplier makes the reimbursement.

PART VIII

Discount Vouchers

Discount vouchers.

45.–(1) In this regulation "discount voucher" means a voucher that entitles the holder to a discount on the price of goods or services, whether that entitlement to a discount is expressed as a face value amount on or associated with the voucher, a percentage of the price, a "two–for–one" or similar offer, or in any other way.

(2) Where a discount voucher is used in relation to a supply of goods or service, the value of the supply does not include any monetary value stated on the discount voucher, nor the amount of the discount granted because of the acceptance of the voucher.

(3) A supply of a discount voucher for consideration is a taxable supply unless the voucher can only be used for a discount on supplies that are not taxable supplies taxed at a rate other than zero.

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PART IX

Matters to be Heard by the GST Appeal Board

Matters to be heard by GST Appeal Board.

46. Appeals shall be heard and determined by the GST Appeal Board with respect to any of the following matters—

(a) the registration, or cancellation of registration, of any person under the Act;

(b) any liability of the Commissioner to pay interest under section 35 of the Act or the amount of interest so payable;

(c) an assessment under section 39 of the Act;

(d) a claim for the repayment of an amount under section 40 of the Act;

(e) the amount of any penalty or interest specified in section 55 of the Act;

(f) any liability to a penalty or surcharge by virtue of any sections 60 to 89 of the Act.

PART X

Miscellaneous

Security to be given in certain case.

47. Pursuant to section 57 of the Act, the Commissioner or an authorized person may issue a notice for the protection of revenue requiring security to be given where–

(a) the persons managing a business are connected with past failures to pay GST; or

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(b) the persons managing a business have failed previously to comply with GST obligations on more than one occasion; or

(c) the persons managing a business have been prosecuted for a GST offence.

Form for making purchases of goods from grant funds, etc., Second Schedule.

48. The form to be used when making purchases in accordance with section 3(2)*(f)* of the Act shall be as set out in the Second Schedule to these Regulations.

Zero rated goods. Third Schedule.

49. The Third Schedule to these Regulations shall have effect for the interpretation and application of the Third Schedule (zero rating) to the Act.

Exempted Imports. Fourth Schedule.

50. The Fourth Schedule to these Regulations shall have effect for the interpretation and application of the Fifth Schedule (Exempted Imports) to the Act.

Bailiff's fees.

51. Whenever it becomes necessary to employ a bailiff to recover the tax from the defaulters, the bailiff's fee equal to 5% of the tax being claimed may be included in the summons or demand notice and shall be paid by the defaulters along with the tax.

Signature of Commissioner on notices.

52. Where the Act requires a notice to be given by the Commissioner or an authorised person, the notice may be duly signed by the Commissioner or the authorised person, or by any other person whom the Commissioner may appoint for that purpose, and such notice shall be valid if the signature of the Commissioner or such other person is duly printed or written thereon.

General penalty. 37 of 2010.

53. Every person who, without lawful excuse (the onus whereof shall be on him), contravenes or fails to comply with a requirement under these Regulations commits an offence and, unless a higher penalty is specifically prescribed, shall be punished on summary conviction with a fine of not less than five

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thousand dollars and not exceeding ten thousand dollars or with imprisonment for a term not exceeding two years of with both such fine and term of imprisonment.

MADE by the Minister of Finance this 1st day of July 2006.

(SAID W MUSA)
Minister of Finance

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FIRST SCHEDULE
(Regulation 30)

GST 201

GOVERNMENT OF BELIZE **GST 201**
DEPARTMENT OF GENERAL SALES TAX

GENERAL SALES TAX
APPLICATION FOR REFUND

(FOR USE BY DIPLOMATS/DIPLOMATIC, CONSULAR MISSIONS, INTERNATIONAL OR REGIONAL ORGANIZATION OR AGENCY AND TAXPAYERS WHO HAVE OVERPAID THE GST)

Taxpayer Identification Number

Full name of Applicant

Telephone Number Fax Number

Email Address

Mailing Address

Period of claim

From To

DETAILS OF CLAIM

Total Value of goods and services (inclusive of GST)	
GST Charged	
GST Claimed	
Customs Declaration or Receipt Number (if GST was overpaid)	

DECLARATION

Tick as appropriate: = Diplomatic or Consular Missions; 2 International/ Regional Organizations
3 = Persons who have overpaid GST

1 ◯ I declare that the taxable supplies acquired which form part of this application for refund were exclusively for use in connection with the work of the Diplomatic or Consular Mission and that no other application for refund of tax has been previously submitted

2 ◯ I declare that the taxable supplies which form part of this application for refund were for use by (insert name of International or Regional Organization or Agency) and that no other application for refund of tax has been previously submitted

3 ◯ I declare that the GST paid on the articles acquired and/or services performed was overpaid and that no other Application for refund of tax has been previously submitted

Name Organization Title

SECOND SCHEDULE

(Regulation 48)

DEPARTMENT OF GENERAL SALES TAX

CLAIM FORM PURCHASES FROM GRANT FUNDS, ETC

Name and Address of Agency:
_____

_____

_____

Invoice No.
I certify that the items below are for the Official use of the Agency

_____
(Signature of Head or Acting Head of Agency)

Date:

Quantity	Description	Cost of Goods	GST Amount

For Use of Suppliers Only

Name_____

Address_____

Declaration and Stamp
I declare that all the above is true and correct.

_____
Signature

Date_____

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S.I. 37 of 2010.
S.I. 67 of 2017.

THIRD SCHEDULE

(Regulation 49)

List of Zero-rated Items with Tariff Headings

Subheadings	DESCRIPTION OF GOODS
I	**FOOD FOR HUMAN CONSUMPTION**
1	Unprocessed Foods
(1)	Rice
1006.10.10	Rice in the husk for sowing
1006.10.90	Rice in the husk in the husk (paddy or rough)
1006.20.10	White rice, in packages for retail sale
1006.20.20	Other white rice
1006.20.30	Parboiled rice, in packages for retail sale
1006.20.40	Other parboiled rice
1006.30.10	Semi-milled white rice, in packages of not more than 10kg.
1006.30.20	Other semi-milled white rice
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10kg
1006.30.40	Other semi-milled parboiled rice
1006.30.50	Wholly milled white rice, in packages of not more than 10kg
1006.30.60	Other wholly milled white rice
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10kg
1006.30.80	Other wholly milled parboiled rice
1006.40.10	Broken rice in packages for retail sale
1006.40.90	Other broken rice

Subheadings	DESCRIPTION OF GOODS
(2)	Flour

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1101.00.10	Of Durum wheat
1101.00.90	Other
1102.10.00	Rye flour
1102.20.00	Maize (corn) flour
1102.90.10	Rice flour
1102.90.90	Other
(3)	Corn
1005.10.00	Seed
1005.90.00	Other
(4)	Fresh Meat from any mammal, bird, fish locally produced
(5)	Edible Offal of bovine animals, swine and sheep
0206.10.00	Of bovine animal, fresh or chilled
(6)	Eggs
0407.00.30	Other fresh eggs
0407.00.90	Other
(7)	Beans
0713.10.10	Pigeon peas
0713.10.20	Split peas
0713.10.30	Blackeye peas
0713.10.90	Other peas
0713.20.00	Chickpeas (Garbanzos)
0713.31.00	Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata (L.) Wilczek*
0713.32.00	Small red beans
0713.33.10	Red kidney beans
0713.33.90	Other

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Subheadings	**DESCRIPTION OF GOODS**
0713.39.00	other
0713.40.00	Lentils

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0713.50.00	Broad beans and horse beans
0713.90.10	All leguminous vegetables for sowing
0713.90.90	other
(8)	Locally Produced Milk
(9)	Locally Produced Fruits and Vegetables
(10)	Salt
2501.00.10	Table salt in retail packages of not more than 2.5kg
2501.00.20	Other table salt
2501.00.30	Rock salt
(11)	Tea
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
0902.20.00	Other green tea (not fermented)
0902.30.00	Black tea (fermented) and other partly fermented tea, in immediate packings of a content not exceeding 3kg
0902.40.00	Other black tea (fermented) and other partly fermented tea
	Processed Foods
(1)	Edible swine and bovine meat salted or in brine
0210.19.10	Edible meats of swine salted or in brine
0210.20.10	Edible meats of bovine animals salted or in brine.
(2)	Milk
0402.10.00	In powder, granules, or other solid forms, of a fat content, by weight not exceeding 1, 5%
0402.21.00	not containing added sugar or other sweetening matter
0402.99.10	Condensed milk
(3)	Oats
1104.99.10	Of oats
(4)	Coffee (Instant & for percolation)
01901.21.00	Not decaffeinated

Subheadings	**DESCRIPTION OF GOODS**
0901.22.00	Decaffeinated
2101.11.00	Extracts, essences, and concentrates

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2101.12.00	Preparations with a basis of extracts, essences or concentrates with a basis of coffee
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
(5)	Cooking Lard
1501.00.10	Lard
1503.00.10	Tallow Oil
1503.00.90	Other
1506.00.00	Other animal fats and oils and their fractions, whether or not refined but not chemically modified.
(6)	Cooking Oil
1507.90.00	Other
1508.10.00	Crude oil
1508.90.00	Other
1509.10.00	Virgin (olive oil)
1509.90.00	Other olive oil
1510.00.10	Crude oil
1510.00.90	Other
1511.10.00	Crude oil
1511.90.10	Palm stearin
1511.90.90	Other palm oil
1512.19.00	Other sunflower-seed or safflower oil
1512.29.00	Other cotton-seed oil
1513.19.00	Other
1513.29.00	Other palm kernel or babassu oil
1514.19.00	Other
1514.99.00	Other
1515.19.00	Other

Subheadings	**DESCRIPTION OF GOODS**
1515.29.00	Other corn oil
1515.50.00	Sesame oil and its fractions

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1515.90.90	Other (mixtures of oil)
(7)	Margarine
1517.10.00	Margarine, excluding liquid margarine
(8)	Chicken Sausage
1601.00.19	Other (chicken sausages)
(9)	Potted Meat
1602.90.91	Potted Meat
(10)	Luncheon Meat
1602.49.10	Luncheon Meat
(11)	Corned Beef
1602.50.10	Canned Corn Beef
(12)	Sugar
1701.11.00	Cane sugar
1701.12.00	Beet sugar
1701.99.10	Icing sugar
(13)	Cocoa powder, not containing added sugar or other sweetening matter
1805.00.10	Put up for retail sale in packages of not more than 2Kg.
1805.00.90	Other
2106.90.99	Chocolate Powder Drinks
(14)	Baby Formula
1901.10.00	Preparations for infant use put up for retail sale
(15)	Preparations of malt extract
1901.90.20	Preparations of malt extract
(16)	Pasta, whether or not cooked or stuffed (with meat or other substances) whether or not prepared,
1902.19.00	Other (Macaroni and cheese)

(17) Cereals

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Subheadings	DESCRIPTION OF GOODS
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.30.00	Bulgur wheat
1904.90.00	Other
(18)	Bread
1905.90.30	Bread, corn, and flour tortilla
(19)	Yeasts
2102.10.00	Active yeasts
2102.20.10	Inactive yeasts
(20)	Soups and broths in powdered form
2104.10.20	Soups and broths in powdered form (Ramen)
2	Live Birds, Fish, Crustaceans, Mollusk or Other Animal of a kind used as, or producing, food for human consumption
	Live Bovine Animals
	Pure-bred breeding animals:
0102.10.10	Bulls
0102.10.20	Cows
0102.90.10	Bulls, for breeding
0102.90.20	Bulls, for rearing weighing not more than 270kg
0102.90.30	Other, bulls
0102.90.40	Cow, for breeding
0102.90.50	Cows, for rearing weighing not more than 270kg
0102.90.60	Other, cows

Subheadings	DESCRIPTION OF GOODS
	Live swine.
0103.10.00	Pure bred breeding swine
0103.91.10	Weighing less than 50kg for breeding

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0103.91.90	Other swine for breeding
0103.92.10	Weighing 50 kg or more for breeding
0103.92.90	Other
	Live sheep:
0104.10.10	For breeding
0104.10.20	For rearing
0104.10.90	Other
	Live Goats:
0104.20.10	For breeding
0104.20.20	For rearing
0104.20.90	Other goats
	Live poultry
0105.11.10	Fowls of the species *Gallus domesticus* for breeding
0105.11.20	Fowls of the species G*allus domesticus* for rearing
0105.12.10	Turkey for breading
0105.12.20	Turkey for rearing
	Other:
0105.19.10	For breeding
0105.19.20	For rearing
0105.19.90	Other
	Fowls of species Gallus domesticus weighing not more than 185 g:
0105.92.10	Cocks for breeding
0105.92.20	Cocks for rearing
0105.92.30	Hens for breeding
0105.92.40	Hens for rearing
	Fowls of the species, Gallus domesticus

Subheadings	**DESCRIPTION OF GOODS**
0109.93.10	Cocks for breeding
0105.93.20	Cocks for rearing
0105.93.30	Hens for breeding
0105.93.40	Hens for rearing
0105.94.90	Other
0105.99.10	Other for breeding

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0105.99.20	Other for rearing
0105.99.90	Other
0106.39.10	Pigeons
0106.39.90	Other birds
0106.90.90	Other
0106.90.10	Bees for breeding
II	SUPPLIES CONNECTED WITH AGRICULTURE, LIVESTOCK BIRDS AND FISH, CRUSTACEAN, MOLLUSK AND OTHER SUPPLIES CONNECTED WITH AGRICULTURE
1	Hatching Eggs
0407.00.10	Hatching eggs, for breeder flock
0407.00.20	Hatching eggs, not for breeder flock
2	Animal feeding stuff suitable for any live bird, fish, crustacean, mollusk, or other animal of a kind generally used as, or producing, food for human consumption or for any draught animal.
1007.00.90	Other sorghum
1201.00.90	Other soya beans
12.13.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214.10.00	Lucerne (alfalfa) meal pellets

Subheadings	**DESCRIPTION OF GOODS**
1214.90.00	Other
1703.90.00	Other molasses
2301.10.00	Flours, meals and pellets of meat or meat offal; greaves
2301.20.00	Flour, meals and pellets, of fish or crustaceans molluscs or other aquatic invertebrates unfit for human consumption
2302.10.00	Of maize (corn)

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2302.20.00	Of rice
2302.30.00	Of wheat
2302.40.00	Of other cereals
2302.50.00	of leguminous plants
2302.20.00	Beef-pulp, bagasse and other waste of sugar manufacture
2302.30.00	Brewing or distilling dregs and waste
2303.10.00	Residues of starch manufacture and similar residues
23.08.0000	Vegetable materials and vegetable waste, vegetable resides and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
2309.90.31	Concentrated complete poultry feed
2309.90.39	Prepared complete poultry feed
2309.90.61	Fish Feed
2309.90.62	Shrimp Feed
2309.9069	Other
2309.90.90	Other
3	Feed for bovine animals and swine
2309.90.41	Concentrated complete cattle feed

Subheadings	**DESCRIPTION OF GOODS**
2309.90.49	Prepared complete cattle feed
2309.90.51	Concentrated complete pig feed
2309.90.59	Prepared complete pig feed
4	Seeds and other means of propagation of plants that are used for providing either food listed in item 1 of the third schedule, or a feeding referred in item 16
0602.90.10	Banana plants

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0602.90.20	Coconut plants
0602.90.30	Cocoa plants
0602.90.40	Citrus plants
0602.90.90	Other
0701.10.00	Potato seed
0712.90.10	Sweet corn for sowing
0713.90.10	All leguminous vegetable for sowing
1005.10.00	Maize (corn) seed
1006.10.10	Rice in the husk for sowing
1007.00.10	Grain sorghum seed
1201.00.10	Soya bean for sowing
1202.20.10	Ground nuts for sowing
1204.00.10	Linseed for sowing
1206.00.10	Sunflower seed for sowing
1207.10.10	Palm nut and kernels for sowing
1207.20.10	Cotton seed for sowing
1207.40.10	Sesamum seed for sowing
1207.40.90	Other
1207.50.00	Mustard seed
1207.60.10	Safflower seed for sowing
1207.99.10	For sowing
1209.10.00	Sugar beet seed
1209.21.00	Lucerne (alfalfa) seed
1209.22.00	Clover seed
1209.23.00	Fescue seed

Subheadings	**DESCRIPTION OF GOODS**
1209.24.00	Kentucky blue grass
1209.91.00	Vegetable seeds
5	Preparations formulated for agricultural use
2518.10.00	Dolomite not calcined or sintered
2518.20.00	Calcined or sintered dolomite
2518.30.00	Dolomite ramming mix
2522.10.00	Quicklime

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3102.10.00	Urea, whether or not in aqueous solution
3102.21.00	Ammonium sulphate
3102.29.00	other
3102.30.00	Ammonium nitrate, whether or not in aqueous solution
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilizing substance
3102.50.00	Sodium nitrate
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
3102.90.10	Other ammonium-based fertilizers
3102.90.90	Other
3103.10.00	Superphosphates
3103.90.00	Other
3104.20.00	Potassium chloride
3104.30.00	Potassium sulphate
3104.90.00	Other
3105.10.10	Ammonium-based fertilizers
3105.10.90	Other
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorous and potassium

Subheadings	**DESCRIPTION OF GOODS**
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)
3105.40.00	Ammonium dihydrogenorthphosphate and mixtures therof with diammonium hydrogen-orthophosphate (diammonium phosphate)

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3105.51.00	Other mineral or chemical containing nitrates and phosphates
3105.59.00	Other
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium
3105.90.00	Other
3808.91.10	Insecticides for use in agriculture as approved by the competent authority
3808.92.00	Fungicides
3808.93.10	Herbicides
3808.93.20	Anti sprouting products
3808.93.30	Plant growth regulators
6	Land Preparation for agriculture, harvesting and crop-dusting services
7	Barbed Wire
7313.00.10	Barbed wire of iron or steel
8	Irrigation pipes and houses
3917.31.00	Flexible tubes, pipes and hoses
9	Spare Parts for Tractors
8708.30.10	Mounted brake linings for tractors
8708.30.30	Brakes, servo-brakes and parts thereof for tractors
8708.40.10	For tractors
8708.50.10	For tractors
8708.70.10	For tractors
8708.80.10	For tractors
8708.91.00	For tractors
8708.92.10	For tractors
8708.93.10	For tractors

Subheadings	**DESCRIPTION OF GOODS**
8708.94.10	For tractors
8708.99.10	For tractors
10	Cables for Banana Industry
7312.10.20	Cable ways for Banana

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11	Sugar Cane Loading Machines
8426.41.10	Sugar Cane Loading Machines
III	UTILITIES
2711.13.00	Butane gas for domestic use
IV	Medicines and Medical Supplies for Human Use
1	Analgesics
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and idomethacin
3003.90.50	Other analgesics
2	Cough and cold preparations
3003.90.70	Cough and cold preparations; antacids
3004.90.50	Cough and cold preparations; antacids Laxatives
3004.90.90	Other Anthelmentics
3004.90.90	Other
3	Diagnostic testing kits
3006.50.00	Diagnostic testing kits
4	Insulin and insulin syringes with needles and devices of a type not exceeding 100 units capacity for the administration of u-100 insulin
9018.31.00	Syringes, with or without needles
2937.12.00	U-100 insulin
5	Oral Rehydration preparations in the forms of salts and solutions of W.H.O./Paramacopoeia standards

Subheadings	**DESCRIPTION OF GOODS**
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol,

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	frusemide, hydro-chlorothiazide; hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpehiramine maleate; propranolol, fusemide, hydro-chlorothiazide; hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate
6	Dialysis Fluids
3004.90.90	Dialysis Fluids
7	Oxygen
2804.40.00	Oxygen
8	Anti-Retroviral Medicines
3002.90.00	Other
V	ITEMS FOR HOUSEHOLD USE
	Laundry Detergent
3402.20.30	Other detergents
VI	HOUSEHOLD APPLIANCES
	Stoves and Ranges/cookers
7321.11.10	Stoves & Ranges

Subheadings	**DESCRIPTION OF GOODS**
7321.12.10	Stoves & Ranges
7321.19.10	Stoves & Ranges

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	Refrigerators for Domestic Use
8418.10.10	Refrigerators
8418.10.20	Refrigerators
8418.10.30	Refrigerators
8418.21.10	Refrigerators
8418.21.20	Refrigerators
8418.21.30	Refrigerators
8418.29.10	Refrigerators
8418.29.20	Refrigerators
	Washing Machines for Domestic Use
8450.11.10	Washing Machines for Domestic Use
8450.12.10	Washing Machines for Domestic Use
8450.19.10	Washing Machines for Domestic Use
8450.20.10	Washing Machines for Domestic Use
8516.60.10	Stoves & Cookers
VII	ITEMS AND SUPPLIES FOR USE IN EDUCATION
4016.92.00	Erasers
4202.29.10	School bags
4820.10.10	Note Books
9608.99.10	Pen and pencil holders and similar holders
9609.10.10	Writing or drawing pencils
9609.10.20	Crayons
9609.20.00	Pencil leads, black or coloured
VIII	**OTHER**
9003.11.00	Frames for eyeglasses of plastic
9003.19.00	Frames for eyeglasses of other materials

FOURTH SCHEDULE

(Regulation 50)

Subheadings	Exempted Imports with Tariff Headings

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	DESCRIPTION OF GOODS
	SUPPLIES IN CONNECTION WITH EDUCATION
4820.20.00	Books
4901.10.90	Other books in single sheets
4901.91.00	Dictionaries and encyclopedias and serial installments thereof
4901.99.90	Other
4903.00.00	Children's picture, drawing or colouring books
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated
4905.91.00	Maps and charts in book form
4905.99.00	Other maps and charts

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CHAPTER 63

GENERAL SALES TAX (LOCAL LANDING CHARGES) REGULATIONS

1. Short title.

2. GST on landing charges.

3. Commencement.

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CHAPTER 63

GENERAL SALES TAX (LOCAL LANDING CHARGES) REGULATIONS

Short title.

1. These Regulations may be cited as the

GENERAL SALES TAX (LOCAL LANDING CHARGES) REGULATIONS.

GST on landing charges.

2.–(1) To obviate administrative difficulties involved in the collection and subsequent refund of General Sales Tax (GST) in certain cases, the Comptroller of Customs shall collect GST on local landing charges as reflected on the bill of lading at the time the importer pays customs and other duties and taxes to clear the cargo.

(2) In view of subregulation (1) above, the Port of Belize Ltd (PBL) is relieved of any liability to collect GST in respect of landing charges upon the importation of cargo, but PBL will continue to collect and account for GST in respect of handling charges on export of goods (except re-export of imported goods.)

Commencement.

3. These Regulations shall take effect from the 10th July, 2006.

MADE by the Minister of Finance this 13th day of December, 2007.

(SAID W. MUSA)
Minister of Finance

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CHAPTER 63

GENERAL SALES TAX (COMMENCEMENT) ORDER

1. Short title.

2. Commencement of Act No. 49 of 2005.

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CHAPTER 63

GENERAL SALES TAX (COMMENCEMENT) ORDER

[8th April, 2006.]

Short title.

1. This Order may be cited as the

GENERAL SALES TAX ACT (COMMENCEMENT) ORDER.

Commencement of Act No. 49 of 2005.

2. In exercise of the powers conferred upon me by section 1 (2) of the General Sales Tax Act (No. 49 of 2005) and all other powers thereunto me enabling, **I SAID MUSA**, Prime Minister and Minister of Finance, do hereby appoint–

(a) the **1st day of April 2006** as the day on which section 93 and section 96 of the Act shall come into force;

(b) the **1st day of July 2006** as the day on which the rest of the Act shall come into force.

MADE this 31st day March, 2006.

(SAID MUSA)
Prime Minister and Minister of Finance

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