

No. 19/

Customs and Excise Duties

159



No. 19 of 2005

I assent,

(SIR COLVILLE N. YOUNG)

Governor-General

24th June, 2005.

AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition, 2000-2003, to implement the CARICOM Common External Tariff based on the Harmonised System of Classification, Version 2002; to increase the rate of excise duty on certain goods; and to provide for matters connected therewith or incidental thereto.

(Gazetted 25th June, 2005.)

BE IT ENACTED, by and with the advice and consent of the House of Representatives and the Senate of Belize and by the authority of the same, as follows: -

1. This Act may be cited as the

Short title.

CUSTOMS AND EXCISE DUTIES (AMENDMENT)

(NO. 3) ACT, 2005.

160

Customs and Excise Duties

[No. 19]

CAP. 48

Act No. 3/02

13/02

1/04

5/05

13/05

and shall be read and construed as one with the Customs and Excise Duties Act, which, as amended, is hereinafter referred to as the principal Act.

Repeal and
replacement of
First Schedule.

2. The First Schedule to the principal Act is hereby repealed and replaced by the Schedule to this Act, headed "First Schedule".

Repeal and
replacement of
Second Schedule.

3. The Second Schedule to the principal Act is hereby repealed and replaced by the Schedule to this Act, headed "Second Schedule".

Commencement.

4. This Act shall come into force on 1st July, 2005.

No. 19]

Customs and Excise Duties

161

SECOND SCHEDULE

[Sections 21 and 24]

EXCISE DUTIES

Item No.	Class or Description	Unit for Classification	Unit for Duty	Rate of Excise Duty
1.	RUM (any strength or proof)	Gals.	Per Gal.	\$90.00
2.	TOBACCO			
	(a) Cigars:			
	(1) Weighing not more than 5 lbs. per 1,000 cigars	lb.	Per 100	\$0.30
	(2) Weighing more than 5 lbs. per 1,000 cigars	lb.	Per 100	\$0.75
	(b) Cigarettes	lb.	Per 200 pieces carton	\$18.00
	(c) Manufactured, other kinds	lb.	Per lb.	\$3.00
3.	AERATED WATERS:	Pint	Per unit not exceeding 12 fluid oz.	\$0.0650
	(a) Not exceeding 12 fluid oz.			
	(b) Exceeding 12 fluid oz. but not exceeding 33.8266 fluid oz.	Pint	Unit exceeding 12 fluid oz. but not exceeding 33.8266 fluid oz.	\$0.0816
	(c) Exceeding 33.8266 fluid oz.	Pint	Per unit exceeding 33.8266 fluid oz.	\$0.1632
4.	Methylated spirits and methylated or denatured alcohol made in Belize from rum distilled in Belize	Gals.	Per Gal.	\$0.15