



**No. 8 of 2016**

**I assent,**

**(SIR COLVILLE N. YOUNG)**

*Governor-General*

14th April, 2016

**AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Substantive Laws of Belize, Revised Edition 2011; to provide for the removal of revenue replacement duty on CARICOM goods; to increase the scope of goods subject to excise duty; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 16th April, 2016).*

***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)**  
**ACT 2016,**

CAP. 48  
13/ 2002  
1/ 2004  
5/2005  
13/2005  
19/2005  
11/2008  
3/2009  
7/2009  
14/2010  
23/2010  
2/2011  
12/2012  
6/2013  
14/2013  
16/2015

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  
section 21.

2. Section 21 of the principal Act is hereby repealed and replaced with the following:

“Excise duty.

21. (1) There shall be levied, charged and collected, such excise duties on the goods as set out in the Second Schedule to this Act.

Second  
Schedule.

(2) The excise duties levied under this section shall be payable on goods produced locally or imported into Belize.

(3) Notwithstanding the provisions of section 20 of this Act, the Minister of Finance may when he deems it necessary or expedient to do so, by Order which shall take effect from the date of its publication in the *Gazette*, reduce or abolish any excise duties set out in the Second Schedule to this Act, or restore any such duty to its original level as it were before such reduction or abolition.

Second  
Schedule.

(4) Every Order made under this section shall be subject to the provisions of subsections (7), (8) and (9) of section 20 of this Act and shall be read and construed with such necessary modifications and adaptations.”

Repeal and  
replacement of  
section 25.

3. Section 25 of the principal Act is hereby repealed and replaced with the following:

“Revenue  
replacement  
duty.

25. (1) Subject to subsection (2) below, where any customs duty or entry tax chargeable in respect of goods of a class or description imported into Belize has been removed, altered, reduced or progressively phased down, the Minister of Finance may by Order, impose a revenue replacement duty on such goods or on goods of any other class or description imported from any country.

(2) Goods imported into Belize from a Member State of CARICOM shall not be subject to revenue replacement duty.

(3) The duty payable under this section shall be imposed without any discrimination on goods of the same type, class or description.

(4) The Minister of Finance may by Order increase, reduce or revoke the duty imposed under this section.

(5) Where an Order is submitted to the National Assembly for resolution under section 28 of this Act, the duty payable immediately prior to the making of such Order under this section shall continue to be payable, until publication of the resolution in the *Gazette* under section 28, when the resolution shall take effect in place of the said Order.

(6) Where a refund of duty is paid during the intervening period above, such refund shall be made in accordance with rules made under this Part.”

4. The Second Schedule to the principal Act is hereby repealed and replaced with the Second Schedule as set out in the schedule to this Act.

Repeal and  
replacement  
of Second  
Schedule.

5. This Act shall come into force on the 1st day of April 2016.

Commencement.

## SCHEDULE (Section 4)

### Second Schedule

#### [Section 21]

#### EXCISE SCHEDULE

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
1	1704.10.00	00	Chewing gum, whether or not sugar coated	15%
2	1704.90.10	00	Guava cheese	10%
3	1704.90.90	00	Other (sugar confectionery)	15%
	<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
4	2201.10.10	00	Mineral waters	\$0.76/Imp. Gal.
5	2201.10.20	00	Aerated waters	\$0.76/Imp. Gal.
	<b>22.02</b>		<b>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.</b>	
6	2202.10.10	00	Aerated waters	\$0.76/Imp. Gal.
	<b>22.03</b>		<b>Beer made from malt</b>	
7	2203.00.10	00	Beer made from malt	\$6.00/Imp. Gal.
8	2203.00.20	00	Stout	\$6.00/Imp. Gal.
	<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
9	2204.10.00	00	Sparkling wine	\$20/Imp. Gal.
10	2204.21.00	00	In containers holding 2 litres or less	\$20/Imp. Gal.
11	2204.29.90	00	Other	\$20/Imp. Gal.
	<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
12	2205.10.00	00	In containers holding 2 litres or less	\$20/Imp. Gal.
13	2205.90.00	00	Other	\$20/Imp. Gal.
	<b>22.08</b>		<b>Un-denatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>	
14	2208.20.10	00	Brandy, in bottles of a strength not exceeding 46% vol.	\$90/Imp. Gal.
15	2208.20.90	00	Other	\$90/Imp. Gal.



No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
16	2208.30.10	00	Whiskey, in bottles of a strength not exceeding 46% vol.	\$90/Imp. Gal.
17	2208.30.90	00	Other, Whiskey	\$90/Imp. Gal.
18	2208.40.10	00	Rum & Tafia, in bottles of a strength not exceeding 46% vol	\$90/Imp. Gal.
19	2208.40.90	00	Other	\$90/Imp. Gal.
20	2208.50.10	00	Gin, in bottles of a strength not exceeding 46% vol.	\$90/Imp. Gal.
21	2208.50.90	00	Other Gin	\$90/Imp. Gal.
22	2208.60.00	00	Vodka	\$90/Imp. Gal.
23	2208.70.00	00	Liqueurs and cordials	\$90/Imp. Gal.
	<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
24	2402.10.00	00	Cigars, cheroots and cigarillos, containing tobacco	\$65.00 per 1,000
25	2402.20.00	00	Cigarettes containing tobacco	\$65.00 per 1,000
26	2402.90.00	00	Other	\$3.00 per pack
	<b>27.09</b>		<b>Petroleum Oils and oils obtained from bituminous minerals, crude</b>	
27	2709.00.90	00	Crude Oil	\$2.00/BBL (of 35 Imp.Gals.)
	<b>27.10</b>		<b>Light Oils and Preparations</b>	
28	2710.12.13	00	Motor Spirit (gasoline)	\$3.64/Imp. Gal.
29	2710.12.13	10	Gasoline 90 Octane or more (Premium)	\$4.04/Imp. Gal.
30	2710.19.11	00	Kerosene type jet fuel	\$1.27/Imp. Gal.
31	2710.19.14	00	Diesel Oil	\$3.26/Imp. Gal.
No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
32	2710.19.15	00	Gas oils (other than diesel oil)	\$3.26/Imp. Gal.
	<b>33.03</b>		<b>Perfumes and toilet waters.</b>	
33	3303.00.90	00	Other	30%

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	<b>33.04</b>		<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>	
34	3304.10.00	00	Lip make-up preparations	30%
35	3304.20.00	00	Eye make-up preparations	30%
36	3304.30.00	00	Manicure or pedicure preparations	30%
37	3304.91.00	00	Powders, whether or not compressed	30%
38	3304.99.10	00	Sunscreen or sun tan preparations	30%
39	3304.99.90	00	Other	30%
	<b>33.05</b>		<b>Preparations for use on the hair.</b>	
40	3305.20.00	00	Preparations for permanent waving or straightening	30%
41	3305.30.00	00	Hair lacquers	30%
42	3305.90.00	00	Other	30%
	<b>33.06</b>		<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>	
43	3306.10.90	00	Other	30%
44	3306.20.00	00	Yarn used to clean between the teeth (dental floss)	30%
45	3306.90.00	00	Other	30%
	<b>33.07</b>		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</b>	
46	3307.10.00	00	Pre-shave, shaving or after-shave preparations	30%
47	3307.30.00	00	Perfumed bath salts and other bath preparations	30%
48	3307.41.00	00	"Agarbatti" and other odoriferous preparations which operate by burning	30%
49	3307.49.00	00	Other	30%
50	3307.90.00	00	Other pre-shave shaving or after shave preparations	25%

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	85.25		<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>	
51	8525.80.00	00	Television cameras, digital cameras and video camera recorders	5%
	85.28		<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>	
			<i>Projectors:</i>	
52	8528.61.00	00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%
53	8528.69.00	00	Other	5%
	87.01		<b>Tractors (other than tractors of heading 87.09).</b>	
54	8701.20.00	00	Road tractors for semi-trailers	10%
	87.02		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	
55	8702.10.10	00	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
56	8702.10.20	00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
57	8702.10.30	00	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
58	8702.10.40	00	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%
59	8702.10.50	00	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
60	8702.10.60	00	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%
61	8702.10.90	00	Other	5%
62	8702.90.10	00	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
63	8702.90.20	00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver):	5%
64	8702.90.30	00	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
65	8702.90.40	00	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%
66	8702.90.50	00	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
67	8702.90.60	00	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 (including the driver)	5%
68	8702.90.90	00	Other	5%

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	87.03		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>	
			<i>Of a cylinder capacity exceeding 3,000 cc:</i>	
69	8703.24.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
70	8703.24.90	00	Other	5%
71	8703.33.90	00	Other	5%
72	8703.90.00	00	Other	5%
	87.04		<b>Motor vehicles for the transport of goods.</b>	
			<i>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w not exceeding 5 tonnes: with more than four cylinders and with an engine size greater than 3.0 litres</i>	
73	8704.21.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	15%
74	8704.21.90	00	Other	15%
			<i>g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:</i>	
75	8704.22.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
76	8704.22.90	00	Other	10%
			<i>g.v.w exceeding 20 tonnes:</i>	
77	8704.23.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
78	8704.23.90	00	Other	10%
			<i>Other, with spark-ignition internal combustion piston engine: g.v.w not exceeding 5 tonnes</i>	
79	8704.31.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	15%



No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
80	8704.31.90	00	Other	15%
			<i>g.v.w exceeding 5 tonnes:</i>	
81	8704.32.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	10%
82	8704.32.90	00	Other	10%
83	8704.90.00	00	Other	5%
	<b>90.06</b>		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>	
84	9006.10.00	00	Cameras of a kind used for preparing printing plates or cylinders	5%
85	9006.30.00	00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5%
86	9006.40.00	00	Instant print cameras	5%
			<i>Other cameras:</i>	
87	9006.51.00	00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5%
88	9006.52.00	00	Other, for roll film of a width less than 35 mm	5%
89	9006.53.00	00	Other, for roll film of a width of 35 mm	5%
90	9006.59.00	00	Other	5%
	<b>90.07</b>		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>	
91	9007.10.00	00	Cameras	5%
			<i>Projectors:</i>	
92	9007.20.10	00	For film of less than 16 mm width or for double 8 mm film	5%
93	9007.20.90	00	Other	5%
	<b>91.01</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>	

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
			<i>Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>	
94	9101.11.00	00	With mechanical display only	5%
95	9101.19.00	00	Other	5%
			<i>Other wrist-watches, whether or not incorporating a stop-watch facility:</i>	
96	9101.21.00	00	With automatic winding	5%
97	9101.29.00	00	Other	5%
			<i>Other:</i>	
98	9101.91.00	00	Electrically operated	5%
99	9101.99.00	00	Other	5%
	<b>91.02</b>		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>	
			<i>Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>	
100	9102.11.00	00	With mechanical display only	5%
101	9102.12.00	00	With opto-electronic display only	5%
102	9102.19.00	00	Other	5%
			<i>Other wrist-watches, whether or not incorporating a stop-watch facility:</i>	
103	9102.21.00	00	With automatic winding	5%
104	9102.29.00	00	Other	5%
		00	<i>Other:</i>	
105	9102.91.00	00	Electrically operated	5%
106	9102.99.00	00	Other	5%
	<b>91.13</b>		<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>	
107	9113.10.00	00	Of precious metal or of metal clad with precious metal	10%
108	<b>9302.00.00</b>	00	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04</b>	<b>20%</b>

No.	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line-throwing guns.	
109	9303.10.00	00	Muzzle-loading firearms	20%
110	9303.20.00	00	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	20%
111	9303.30.00	00	Other sporting, hunting or target-shooting rifles	20%
112	9303.90.90	00	Other	20%
113	9304.00.00	00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	20%
	93.05		Parts and accessories of articles of heading 93.01 to 93.04.	
114	9305.10.00	00	Of revolvers or pistols	20%
115	9305.20.00	00	Of shotguns or rifles	20%
116	9305.99.00	00	Other	20%