

No. 4}

Sales Tax

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No. 4 of 2004

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

29th January, 2004

**AN ACT to amend the Sales Tax Act, Chapter 63 of the Laws of Belize, Revised Edition 2000, to exempt certain basic household goods from the application of sales tax; to rebalance the different rates of tax; and to provide for matters connected therewith or incidental thereto.**

(Gazetted 29th January, 2004.)

***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.

**SALES TAX (AMENDMENT) ACT, 2004,**

Post-it <sup>®</sup> Fax Note	7671	Date	30/4	# of pages	4
To	Mr. Penares	From			
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*No. 7]**Sales Tax**55***No. 7 of 2005****I assent,****(SIR COLVILLE N. YOUNG)**  
*Governor-General*

27th January, 2005.

**AN ACT to amend the Sales Tax Act, Chapter 63 of the Laws of Belize, Revised Edition, 2000-2003, to increase the rate of tax on certain goods; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 29th January, 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.

**SALES TAX (AMENDMENT) ACT, 2005.**

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and shall be read and construed as one with the Sales Tax Act which is hereinafter referred to as the principal Act

Amendment  
of section 13.

2. Section 13 of the principal Act is hereby amended by repealing subsection (2) thereof and replacing it by the following:-

"(2) Subject to this Act, the tax shall be charged, levied and collected at the following rates:-

- |   |     |
|---|-----|
| (a) on alcohol, tobacco, fuel, telephones (except basic telephones without any additional features), large fans with an output exceeding 125W, scooters (over 50cc), refrigerators (over 15 cuft), and stoves (other than regular domestic gas stoves). | 13% |
| (b) on telecommunications goods and services other than telephones referred to in (a) above.  | 8%  |
| (c) on all other goods and services except exempt goods and services listed in section 15 of this Act.  | 7%  |

1. The new  
2. C. H.

Amendment  
section 15.

3. Section 15 of the principal Act is hereby amended in subsection (1) thereof as follows:-

(a) by repealing paragraph (iv) and replacing it with the following:-

"(iv) goods which may be imported duty-free into an Export Processing Zone under section 9 of the Export Processing Zone Act, or into a Commercial Free Zone under section 12 of the Commercial Free Zone Act;"

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(b) by repealing paragraph (xii) and replacing it by the following:

"(xii) transport of passengers in any vehicle, ship or aircraft designed or adapted to carry less than twelve passengers, or on any scheduled flight, vessel or vehicle, including scheduled public omnibuses but excluding charter runs;"

(c) by adding the following new paragraph immediately after paragraph (xiv): -

"(xv) refrigerators (15 cuft or less) and regular domestic gas stoves (30" or less)."

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**Sales Tax**

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and shall be read and construed as one with the Sales Tax Act which, as amended, is hereinafter referred to as the principal Act.

Amendment of  
Section 13.

2. Section 13 of the principal Act is hereby amended in subsection 2 (a) thereof as follows: -

- (i) by adding the words "air conditioners, vehicles over 4 cylinders, yachts, jewellery, perfumes and cosmetics" immediately after the words "domestic gas stoves" occurring therein;
- (ii) by substituting the figure "14%" for the figure "13%" appearing opposite subsection (a).

Commencement.

3. This Act shall come into force on 1st February, 2005.

*M.B. due to negotiation with Unions  
and Social Partners, implementation  
was delayed to 1st March, 2005.*