



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 Section 21 of the principal Act is hereby repealed and replaced with the following: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 Section 25 of the principal Act is hereby repealed and replaced with the following: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.



No. 29 of 2017

I assent,

(SIR COLVILLE N. YOUNG)

Governor-General

31st March, 2017.

AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2011, to vary the rates of excise duty on certain items; to increase the scope of items subject to excise duty; and to provide for matters connected therewith or incidental thereto.

(Gazetted 1st April, 2017).

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, 2017,

CAP. 48
12/2012
6/2013
14/2013
16/2015
8/2016.

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.

Amendment of
Second
Schedule

2. The Second Schedule to the principal Act is hereby amended as follows:

- (i) by substituting the following rates of duties for the rates of duty appearing therein opposite the following Tariff Subheadings:

Second Schedule
[Section 21 and 24]
EXCISE SCHEDULE

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	17.04		Sugar confectionary (including white Chocolate), not containing cocoa.	
1	1704.10.00	00	Sugar confectionery (including white	15%
2	1704.90.10	00	Chewing gum. whether or not sugar coated	10%
3	1704.90.90	00	Guava cheese	15%
	2201		Water, including natural or artificial mineral water and aerated waters, not containing added sugar or other sweetening matter nor flavoured: ice and snow.	
4	2201.10.10	00	Mineral waters	\$1.75/Imp. Gal.
5	2201.10.20	00	Aerated waters	\$1.75/Imp, cal.
	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 or heading 20.09.	
6	2202.10.10	00	Aerated waters	\$1.75/Imp. Gal.
	2203		Beer made from malt	
7	220300.10	00	Beer made from malt	\$7.62/Imp. Gal.
8	2203.00.20	00	Stout	\$7.62/Imp. Gal.
	2204		Wine of fresh grapes, Including fortified wines; grape must other than that of heading 20.09.	
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.
	2205		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
12	2205.10.00	00	In containers holding 2 liters or less	\$20/Imp. Gal.
13	2205.90.00	00	Other	\$20/Imp. Gal.
	2207		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher; Ethyl alcohol and other spirits, denatured, of any strength	
14	2207.10.10	00	Bio-ethanol	\$180/Imp. Gal.
15	2207.10.90	00	Other	\$180/Imp. Gal.

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	2523		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
16	2523.29.10	00	Building Cement (grey)	5%
	2208		Un-denatured ethyl alcohol of an alcoholic strength by volume or less than 80% Vol; spirits, liqueurs and other spirituous beverages.	
17	2208.20.10	00	Brandy, in bottles of a strength not exceeding 46%	\$90/Imp. Gal.
18	2208.20.90	00	Other	\$90/Imp. Gal.
19	2208.30.10	00	Whiskey in bottles of a strength not exceeding 46% vol.	\$90/Imp. Gal.
20	2208.30.90	00	Other Whiskey	\$90/Imp. Gal.
21	2208.40.10	00	Rum & Tafia in bottles of a strength not exceeding 46% vol	\$90/Imp. Gal.
22	2208.40.90	00	Other	\$90/Imp. Gal.
23	2208.51.10	00	Gin in bottles of a strength not exceeding 46% vol.	\$90/Imp. Gal.
24	2208.50.90	00	Other Gin	\$90/Imp. Gal.
25	2208.60.00	00	Vodka	\$90/Imp. Gal.
26	2208.70.00	00	Liqueurs and Cordials	\$90/Imp. Gal.
	2402		Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes.	
27	2402.10.00		Ciga6, cheroots and cigarillos, containing tobacco	\$65.00 per 1,000
28	2402.20.00		Cigarettes containing tobacco	\$65.00 per 1,000
29	2402.90.00		Other	\$3.00 per pack
	27.09		Petroleum Oils and oils obtained from bituminous minerals, crude	
30	2709.00.90		Crude Oil	\$2.00/8BL (of 35 Imp. Gals)
	2710		Light Oils and preparations	
31	2710.12.13	00	Motor Spirit (gasoline)	\$3.95/Imp. Gal.
32	2710.12.13	10	Gasoline 90 Octane or more (premium)	\$4.35/Imp. Gal.
33	2710.19.11	00	Kerosene type jet fuel	\$1.27/Imp. Gal.
34	2710.19.14	00	Diesel Oil	\$3.26/Imp. Gal.

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
36	2710.19.16	00	Bunker C fuel oil	\$1.27/imp Gal.
37	2710.19.90	00	Other	\$1.27/imp Gal
37	2710.20.40	00	Fuel Oils	\$1.27/imp Gal
39	2710.20.90	00	Other	\$1.27/imp Gal
	3208		Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this Chapter.	
			<i>Based on polyesters:</i>	
40	3208.10.10	00	Automotive paints	15%
41	3208.10.20	00	Marine paints	15%
42	3208.10.30	00	Enamels	15%
43	3208.10.40	00	Other paints	15%
44	3208.10.50	00	Marine varnishes (including lacquers)	15%
45	3208.10.60	00	Other varnishes (including lacquers)	15%
46	3208.10.90	00	Other	15%
			<i>Based on acrylic or vinyl polymers:</i>	
47	3208.20.10	00	Automotive paints	15%
48	3208.20.20	00	Marine Paints	15%
49	3208.20.30	00	Enamels	15%
50	3208.20.40	00	Other paints	15%
51	3208.20.50	00	Marine varnishes (including lacquers)	15%
52	3208.20.60	00	Other Varnishes (including lacquers)	15%
53	3208.20.90	00	Other	15%
			<i>Other:</i>	
54	3208.90.10	00	Automotive paints	15%
55	3208.90.20	00	Marine Paints	15%
56	3208.90.30	00	Enamels	15%
57	3208.90.40	00	Other paints	15%
58	3208.90.50	00	Marine varnishes (including lacquers)	15%
59	3208.90.60	00	Other varnishes (including lacquers)	15%
60	3208.90.90	00	Other	15%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	3209		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	
			<i>Based on acrylic or vinyl polymers:</i>	
61	3209.10.10	00	Paint	15%
62	3209.10.20	00	Enamels	15%
63	3209.10.30	00	Varnishes (including lacquers)	15%
			<i>Other:</i>	
64	3209.90.10	00	Paints	15%
65	3209.90.20	00	Enamels	15%
66	3209.90.30	00	Varnishes (including lacquers)	15%
	3210		Other paints and varnishes (including enamels, lacquers and distempers)	
67	3210.00.10	00	Water-thinned paints (emulsion paints or dispersion paints)	15%
68	3210.00.20	00	Distempers, dry	15%
69	3210.00.30	00	Enamels	15%
70	3210.00.40	00	Other paints	15%
71	3210.00.50	00	Marine varnishes (including lacquers)	15%
72	3210.00.60	00	Other varnishes (including lacquers)	15%
73	3303		Perfumes and toilet waters	
74	3303.00.90	00	Other	30%
	3304		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.	
75	3304.10.00	00	Lip make-up preparations	30%
76	3304.20.00	00	Eye make-up preparations	30%
77	3304.30.00	00	Manicure or pedicure preparations	30%
78	3304.91.00	00	Powders whether or not compressed	30%
79	3304.99.10	00	Sunscreen or sun tan preparations	30%
80	3304.99.90	00	Other	30%
	3305		Preparations for the use on the hair	
81	3305.20.00	00	Preparations for permanent waving or straightening	30%
82	3305.30.00	00	Hair lacquers	30%
83	3305.90.00	00	Other	30%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	3307		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.	
84	3307.10.00	00	Pre-shave, shaving or after-shave preparations	30%
85	3307.30.00	00	Perfumes bath salts and other bath preparations	30%
86	3370.41.00	00	"Agarbatti" and other odoriferous preparations which operate by burning	30%
87	3307.49.00	00	Other	30%
88	3307.90.00	00	Other pre-shave shaving or -after shave preparations	25%
	7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
89	7214.20.90	00	Of non-alloy steel	10%
90	7214.99.90	00	Of non-alloy steel	10%
	8525		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,	
91	8525.80.00	00	Television cameras, digital cameras and video camera recorders	5%
	8528		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers sound or video recording or reproducing apparatus.	
			Projectors:	
92	8528.61.00	00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%
93	8528.69.00	00	Other	5%
	8701		Tractors (other than tractors of heading 87.09	
94	8701.20.00	00	Road tractors for semi-trailers	10%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
95	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%
96	8702.10.20	00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
97	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%
98	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%
99	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%
100	8702.10.60	00	Other coaches. buses and mini-buses of seating capacity exceeding 29 persons (including the driver)	5%
101	8702.10.90	00	Other	5%
102	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%
103	8702.90.20	00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver):	5%
104	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%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
105	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%
106	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%
107	8702.90.60	00	Other coaches. buses and mini-buses of seating capacity exceeding 29 persons (including the driver)	5%
108	8702.90.90	00	Other	5%
	8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), Including station wagon and racing cars.	
			<i>Of a cylinder capacity exceeding 3,000 cc:</i>	
109	8703.24.10	00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
110	8703.24.90	00	Other	5%
111	8703.33.90	00	Other	5%
112	8703.90.00	00	other	5%
	8704		Motor Vehicle for the transport of goods	
113			<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>	
114	8704.21.10	00	Completely knocked down for assembly In plants approved for the purpose by the Competent Authority	15%
115	8704.21.90	00	Other	15%
			<i>G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes.</i>	
116	8704.22.10	00	Completely knocked down for assembly In plants approved for the purpose by the Competent Authority	10%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
117	8704.22.90	00	other	10%
			<i>G.V.W. exceeding 20 tonnes:</i>	
118	8704.23.10	00	Completely knocked down for assembly In plants approved for the purpose by the Competent Authority	10%
119	8704.23.90	00	Other	10%
			<i>Other, with spark-ignition internal combustion piston engine g. v. w. exceeding 5 tonnes</i>	
120	8704.31.10	00	Completely knocked down for assembly In plants approved for the purpose by the Competent Authority	15%
121	8704.31.90	00	Other	15%
			<i>G.V.W. exceeding 5 tonnes:</i>	
122	8704.32.10	00	Completely knocked down for assembly In plants approved for the purpose by the Competent Authority	10%
123	8704.32.90	00	Other	10%
124	8704.90.00	00	Other	5%
	90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
125	9006.10.00	00	Cameras of a kind used for preparing printing plates or cylinders	5%
126	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 criminological purposes	5%
127	9006.40.00	00	Instant print cameras	5%
			<i>Other cameras:</i>	
128	9006.51.00	00	With through-the-lens viewfinder (single lens reflex (SLR). For roll film of a width not exceeding 35mm	5%
129	9006.52.00	00	Other, fro roll of film of a width less than 35mm	5%
130	9006.53.00	00	Other, for roll film of a width of 35mm	5%
131	9006.59.00	00	Other	5%
	9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
132	9007.10.00	00	Cameras	5%
			Projectors	5%
133	9007.20.10	00	For film less than 16mm width or for double 8mm film	5%
134	9007.20.90	00	Other	5%
	9101		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal,	
			Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
135	9101.11.00	00	With mechanical display only	5%
136	9101.19.00	00	Other	5%
			Other wrist-watches, whether or not incorporating a stop-watch facility:	
137	9101.21.00	00	With automatic winding	5%
138	9101.29.00	00	Other	5%
	9102		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101	
			Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
139	9102.11.00	00	With mechanical display only	5%
140	9102.12.00	00	With opto-electronic display only	5%
141	9102.19.00	00	Other	5%
			Other wrist-watches, whether or not incorporating a stop-watch facility	
142	9102.21.00	00	With automatic winding	5%
143	9102.99.00	00	Other	5%
			Other:	
144	9102.91.00	00	Electrically operated	5%
145	9102.99.00	00	Other	5%
	9113		Watches straps, watches bands and watches bracelets, and parts thereof:	
146	9113.10.00	00	Of precious metal or of metal clad with precious metal	10%
147	9302.00.00	00	Revolvers and pistols, other than those of heading 930	20%

No	Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
	9303		Other firearms and similar device which operate by the firing of an explosive charge (for example, reporting 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.	
148	9303.10.00	00	Muzzle-loading firearms	20%
149	9303.20.00	00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20%
150	9303.30.00	00	Other sporting, hunting or target-shooting rifles	20%
151	9303.90.90	00	Other	20%
152	9304.00.00	00	Other arms(for example, springs, air or gas guns and pistols truncheons), excluding those of heading 9307	20%
	9305		Parts and accessories of articles of heading 9301 to 9304	
153	9305.10.00	00	Of revolvers or pistols	20%
154	9305.20.00	00	Of shotguns or rifles	20%
155	9305.99.00	00	Other	20%