

LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The list of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under CARICOM Common External Tariff when such goods are imported by persons, enterprises or organizations in the circumstances, or for the purposes specified in the list

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organization) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule 1 of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials Utilized in the production of those goods.
 - (b) This Rule will not apply to goods which are produced for export to third countries.
 - (c) The Rule will have effect only with regard to concessions approved following entry into force.
5.
 - (a) The items set down in Part 1 of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Milling except:
 - when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting

the economic development of the importing Member state, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part 1 and Part 11 of the list of Ineligibles appended to this list of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section X1-

- for other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

LIST OF CONDITIONAL DUTY EXEMPTIONS

1. Articles of a non-marketable description accepted by the Comptroller of Customs as advertising matter but excluding playing cards, penknives or any other articles replacing ordinary articles of commerce.
2. Arms, ammunition, uniforms, accoutrements and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association certified by the Ministry of Defence and approved by the Ministry of Finance.
3. (A) The accompanied baggage of a passenger passed as such by the proper officer being wearing apparel, jewelry, toilet requisites and any portable article in a passenger's baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use and in which in the case of the accompanied baggage of a passenger eighteen years and over may be included:
 - 1) Wines or spirits not exceeding one litre in all and
 - 2) Tobacco, not exceeding 250 grams or
 - 3) Cigars, not exceeding fifty, in number, or
 - 4) Cigarettes, not exceeding Two Hundred in number
 - 5) Goods to the aggregate of BZ \$200.00 through an International Airport, (BZ\$50.00 at any other entry point) belonging to a Belizean passenger (including a passenger under eighteen years old) which accompany that passenger and were acquired abroad by him for his personal or household use or as souvenirs or gifts and admitted as such by the Comptroller of Customs;

Provided that:-

- a) A passenger shall not be entitled to the exemption granted above in respect of alcoholic beverages or tobacco products in excess of the quantities specified in items (1) to (4) of this subparagraph;
- b) A passenger returning from a visit to a neighbouring border town or city shall not be entitled to the exemption granted above in respect of alcoholic beverages and tobacco products.

c) A passenger may claim an allowance through an International Airport twice a year and once a month through other points of entry.

Exemptions under this item shall not apply to arms and ammunitions.

3. (B) Personal and Household effects, used, admitted as such by the Comptroller of Customs which accompany a returning Belizean citizen, resident or any other person in possession of a Belizean residency permit, which are for his personal use and are not admitted for other persons or for sale and are declared to have been in use and possession of the passenger for at least one year.
 - (c) Personal and household effects, new, admitted as such by the Comptroller of Customs, not exceeding a C.I.F. value of BZ\$20,000.00 which accompany a Belizean family, or a Belizean citizen without having a family, returning to reside in Belize who has resided abroad continuously for at least three years immediately prior to their return and which are for their personal use and are not intended for any other person or for sale.
 - (d) Baggage, Personal and Household effects, imported within three months before or after the arrival of a passenger or within such further period as the Comptroller of Customs shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph (A) or (B), (B) or (C) hereof.
 - (e) Used implements, instruments and tools of profession, trade, occupation or employment approved by the Ministry of Finance and admitted as such by the Comptroller of Customs, of persons arriving in the country, being a citizen of a CARICOM member state, which are declared to have been in the possession and use of the passenger for a reasonable period.
 - (f) Used personal effects, not being merchandise, of citizens of Belize or persons ordinarily domiciled in Belize, who have died abroad as approved by the Comptroller of Customs.
 - (g) Used personal and household effects, admitted by the Comptroller of Customs which accompany or imported within a reasonable time into the country, by a citizen of a CARICOM member state, which are for his personal use and are not intended for other person or for sale.
4. Beehives and beekeeping apparatus certified as such by the Ministry of Agriculture and approved by the Comptroller of Customs.
5. Goods including motor vehicles for the use of any international organization or personnel of that organization pursuant to an agreement in force between the organization and the Government of Belize.

6. Package and containers including crates, barrels, boxes, bags (excluding paper bags) and sacks, box linings, labels and materials for making such packages and containers, which are imported for use exclusively as containers for the packing or packaging of any produce or manufacture of the country as approved by the Ministry of Finance.
7. All articles approved by the Ministry of Finance and admitted as such to the satisfaction of the Comptroller of Customs, to have been imported by, or on behalf of, or taken out of bond for the use Belize City Council, and District Town Board or public institution, provided that if such articles are sold or otherwise disposed of for consumption in Belize, the unpaid duty in respect thereof shall be paid by such Council, Board or Institution.
8. (I) Equipment and ambulances, drugs, medical, surgical and laboratory supplies for hospitals and veterinary institutions including institutions providing outpatient's health care as approved by Cabinet and admitted as such by the Comptroller of Customs.
 - (ii) Materials for the construction, furnishing, replacement or extension of hospitals and veterinary institutions including institutions offering outpatient's health care and furnishing for such health care facilities as approved by Cabinet and admitted as such by the Comptroller of Customs.
 - (iii) Other goods catering to the needs of the mentally or physically handicapped and admitted as such by the Ministry of Finance on the recommendation of the Ministry of Health.
 - (iv) Tools of trade for the disabled, as certified by the Comptroller of Customs.
9. Articles proved to the satisfaction of the Comptroller of Customs to have been imported by, or on behalf of, or taken out of bond for the use of educational bodies under the following conditions:
 - a) In the construction, extension or the repair of any building used or intended to be used exclusively as a school including electronics and lamps for lighting of any denominational school as certified by the head of the schools.
 - b) As equipment, furniture, prizes or medals especially for a school.
 - c) Academic robes admitted as such by the Comptroller of Customs.
10. Films, filmstrips, microfilms and sound recordings of an educational character as approved by the Comptroller of Customs.

11. Goods imported by, or on behalf of, or taken out of bond for the use of the Government of Belize as certified by the relevant Head of the Department/Ministry and the Ministry of Finance.
12. Medicines, drugs and appliances as approved by the Ministry and imported by or on behalf, of an established Organization recognized by the Minister for free distribution to indigent persons.
13. Goods imported by or on behalf of any office or Bureau for meteorological observation or any institution engaged in scientific, medical or technical research, including instruments, apparatus and equipment for geological or topographical purposes as approved by the Ministry of Finance and admitted by the Comptroller of Customs.
14. Articles imported by or on behalf of the Red Cross Society which are imported solely for the use of the Red Cross Society in Belize, and certified as such by the Director and admitted as such by the Comptroller of Customs.
15. Articles proved to the satisfaction of the Comptroller of Customs:
 - a) To have been re-imported within one year of the date of exportation;
 - b) To be the produce of Belize re-imported within one year of the date of exportation;
 - c) To have been re-imported after repair, renovation or improvement provided that duty shall be charged on the value of the repair, renovation or improvement at the rate of duty chargeable on such articles.
16. Goods of a non-consumable nature which the Comptroller of Customs is satisfied:
 - a) Are imported solely for the use, furnishing, decoration, building or repairs of places of worship, or as vestments for use during public worship, on the signed declaration of the head of the denomination that the goods and vestments will be used only for such purposes for which they are intended.
 - b) Altar bread and wine imported for the purpose of administering the sacrament, on the signed declaration of the head of the denomination for which they are intended.
 - c) Candles and frankincense which the Comptroller of Customs is satisfied are imported solely for the use in places of divine worship.
 - d) Offertory envelopes which the Comptroller of Customs is satisfied are imported by or on behalf of any religious denomination solely for the purpose of distribution in order that subscriptions or offerings should be enclosed therein.

- e) Other goods of a consumable nature, imported by or for use of religious bodies in their place of worship as approved by the Ministry of Finance on the signed declaration of the head of the religious denomination.
17. Patterns and samples, cut mutilated or otherwise spoiled to the satisfaction of the Comptroller of Customs so as to render them unmarketable.
 18. Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller of Customs to be specially imported for bestowal as honorary distinction or prizes in the spheres of art, literature, science or sports and awards for acts of gallantry, for public service or for other similar outstanding action or conducts, or when won abroad or sent by donors resident abroad; provided that the articles do not bear any advertisement and that this exception shall not apply or extended to the importation or stocking of the articles for purposes of trade.
 19. Uniforms and equipment imported by and for the use of the Boy Scout, Boys Brigade and Girls Guides Association and such other youth associations as may be approved by the Ministry of Finance.
 20. All articles, accoutrements, equipment, uniforms and prizes proved to the satisfaction of the Comptroller of Customs to have been imported by or on behalf of, or taken out of bond for the use of Her Majesty's Naval, Military or Air Forces.
 21. Sports and Cultural materials and equipment approved by the Ministry of Finance on the recommendations of the Ministry responsible for Culture and Sports.
 22. Blank Audio Compact Disc for recording Local Music as approved by the Ministry of Finance on the recommendation of the Ministry responsible for Culture.