

Conditional Exemptions from Duties and Taxes

The laws of Belize provides for exemptions from duties and taxes for items imported as accompanied baggage of a passenger that includes:

- 1.) Wearing apparel, jewelry, toilet requisites and any portable article reasonably expected to be carried by him for his own private and personal use, and in the case of a passenger eighteen years old and over:
 - Wines or spirits not exceeding one litre in all and
 - Tobacco, not exceeding 250 grams or
 - Cigars, not exceeding fifty, in number, or
 - Cigarettes, not exceeding Two Hundred in number
 - Goods to the aggregate of BZ \$200.00 per person up to a maximum of BZ\$600.00 per family through an international airport and BZ\$50.00 per person up to a maximum of BZ\$150.00 per family through other ports of entry 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 use or as souvenirs or gifts and admitted as such by the Comptroller of Customs.

Provided that:-

- 1.) (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 those shown above.
 - (b) A passenger returning from a visit to a **neighboring 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 ammunition

A Belizean family means a family where the husband or the wife or partner is a citizen of Belize

- **Family** means a person's household, consisting of the husband and wife or partners and minor children (under the age of 18) if any as the case may be;
- **Partner** means:
 - a) A person who lives in a domestic relationship with another person which is similar to the relationship between husband and wife; or
 - b) A person in a relationship with another person who is considered by the law of the jurisdiction which applies to the relationship as equivalent to a spouse.