



BELIZE

**CUSTOMS AND EXCISE DUTIES ACT
CHAPTER 48**

**REVISED EDITION 2011
SHOWING THE SUBSTANTIVE LAWS AS AT
31ST DECEMBER, 2011**

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CHAPTER 48

CUSTOMS AND EXCISE DUTIES

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[10th February, 1973]

PART I

Preliminary

1. This Act may be cited as the Customs and Excise Duties Act. Short title.
2. In this Act, unless the context otherwise requires, Interpretation.
- “agriculture” includes horticulture and silviculture;
- “entered”, in relation to goods imported or exported, means the registration (acceptance and official numbering) by the Comptroller or other proper officer of Customs of a declaration signed by or on behalf of the importer or exporter in the manner prescribed by the Customs Regulation Act, Cap.49, together with the payment to the proper officer by the importer or the exporter of all rents and charges due to the Government in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of goods), the payment by the importer or exporter to the proper officer of full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law; 17 of 1994.
- “First Schedule” means the First Schedule to this Act; 27 of 1991.
- “goods” means all kinds of goods, wares, merchandise and other articles to which the provisions of any customs law may be applicable;
- “n.e.i.” means “not elsewhere included”;
- “p.c.” means *per centum*;
- “reputed pint” means any volume not less than 8 2/3 fluid ounces and not more than 13 1/2 fluid ounces; 26 of 1966.
- “reputed quart” means any volume not less than 20 fluid ounces and not more than 26 2/3 fluid ounces; 18 of 1970.

“reputed split” means any volume not less than 5 fluid ounces and not more than 6 2/3 fluid ounces.

PART II

Customs and Excise Duties

Customs duties to be levied. 7 of 1976. 17 of 1994.

3.–(1) Subject to any exemption or rebates provided by or under the authority of this Act, there shall be raised, levied, collected and paid for the use of the Government, the customs duties, in respect of goods imported into Belize, or taken out of bond for consumption in Belize, at the rates set out in the First Schedule

(2) The Minister may from time to time by Order published in the Gazette vary the tariff headings appearing in the First Schedule (by fragmentation or otherwise), to give effect to any scheme for the rationalization of the tariff structure.

Regulations. 40 of 1963. 7 of 1976.

4.–(1) The Minister may make regulations generally for the carrying out of the provisions of this Act.

(2) Such regulations may provide that any breach thereof shall be punishable on summary conviction by a fine not exceeding one thousand dollars and the goods, if any, forming the subject matter of the breach may be ordered to be forfeited.

Mode of ascertaining duty. 27 of 1991.

5.–(1) Where any duty is chargeable on goods by reference to their value, that value shall in the case of imported goods be determined in accordance with the provisions of the Third Schedule.

17 of 1994.

(2) Without prejudice to any other power enabling the Minister to do so, he may make regulations for the purpose of giving effect to subsection (1) of this section, and in particular, for requiring any person concerned in any way with the importation of goods into the country, to furnish to the Comptroller or other officer of Customs delegated by him in such form as he may require, such information as is, in his opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(3) When it is necessary, in determining the value referred to in subsection (1) of this section, to establish the equivalent amount in Belize currency, the rate of exchange to be used shall be that provided by the Comptroller and published in the *Gazette* before the time the goods are entered.

(4) The importer or his agent shall at the request of the Comptroller or other proper officer of Customs produce the original invoice, and duplicate thereof if such duplicate is available, in respect of any goods imported into the country, and the Comptroller may retain such duplicate invoice, or such original invoice if the duplicate is not available.

17 of 1994.

6. In determining the value for any purposes of any goods imported free of duty or not liable to an *ad valorem* duty under the provisions of this Act the Comptroller shall have regard to section 5.

Determination of value of goods imported free or liable to duty which is not *ad valorem* 18 of 1972.

7. All sums of money payable under this Act shall be deemed and are hereby declared to be legal tender within the meaning of section 22 of the Central Bank of Belize Act, Cap. 262, and all duties under this Act shall be paid and received according to the imperial weights and measures by law established, and in all cases where such duties are imposed according to any specific quantity or value the same shall be deemed to apply except where otherwise provided in the same proportion to any greater or lesser quantity or value.

Money, weights and measures.

8.-(1) For the purpose of ascertaining the amount of specific duty payable on spirits and wine, six reputed quarts or twelve reputed pints or twenty-four reputed splits shall be deemed equivalent to one imperial gallon. Where the volume of spirits and wine in any container is other than a reputed quart, reputed pint or reputed split, the duty shall be paid on the actual volume as ascertained by measurement. The duty on malt liquor shall in all cases be ascertained by the actual volume as shown by measurement and not by the reputed quart, pint or split method.

Mode of ascertaining specific duty. 17 of 1994.

(2) The provisions of subsection (1) of this section, shall not apply to cordials and liqueurs.

Articles imported in bags, boxes, etc.

9.—(1) If any goods subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labeled or commonly sold as containing or commonly reputed to contain a specific quantity of such goods, such bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity.

(2) In all cases where such package is not so marked or labeled or commonly sold as containing or reputed to contain a specific quantity, the duty, if payable on weight, shall be calculated on the gross weight of such package and its contents.

(3) All packages or coverings of goods subject to the payment of any specific duty shall, except where otherwise provided for, be free of duty when they are in the opinion of the Comptroller the usual or proper packages or coverings for such goods.

Duty on goods of which part is dutiable.

10. The application of the Tariff shall be determined in accordance with the rules and section and chapter notes set out in the First Schedule.

Definition of “proof spirit”.

11. In this Act, the term “proof spirit” means such spirit as at a temperature of fifty-one degrees Fahrenheit, weighs twelve-thirteenths of the weight of an equal bulk of distilled water at the same temperature, and the proof of strength shall be indicated by Sykes’ hydrometer.

What liquors may be classed as wine or malt.

12.—(1) No liquor containing more than forty-two *per centum* of proof spirit as verified by Sykes’ hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than twenty *per centum* of proof spirit as verified by Sykes’ hydrometer, or as certified by the Government Analyst, shall be deemed malt liquor.

(2) All liquor with the exception of medicinal spirits admitted as such by the Comptroller, containing more than forty-two *per centum* of proof spirit verified or certified as aforesaid and all liquor other than wine containing more than twenty *per centum* of proof spirit verified shall be deemed spirits.

(3) In any case where, by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Syke's hydrometer, a sample of such liquor may be distilled or treated by such other process as the Comptroller may direct, so that the true strength of the liquor may be ascertained by Sykes' hydrometer.

13. The Comptroller may grant a drawback of the whole or any part of the duties paid on the importation of any goods on his being satisfied that such goods,

Drawback on goods shipped in error and on damaged goods.

- (a) were genuinely shipped in error and that the consignee thereof has re-shipped the same goods to the seller on damaged or consignor to the place from whence they originally came,

Provided that,

- (i) such goods have been re-shipped within three months of the date of their importation; and

- (ii) no drawbacks shall be allowed on any goods where the amount of such drawback is less than the sum of fifty cents;

- (b) if consisting of food stuffs, were in such a state when shipped as to be unfit for human consumption if the consignee thereof elects to have such goods destroyed under Customs supervision or has reshipped the same goods to the seller or consignor to the place from whence they originally came,

Provided that such goods have been destroyed or re-shipped within fourteen days of their importation;

- (c) have depreciated in value or decreased in quantity on account of damage through breakage or other cause in transit, in ship or on shore before delivery,

Provided that,

- (i) such damage is brought to notice and assessed before the goods have finally passed the Customs;
- (ii) no drawback shall be allowed on any goods where the amount of such drawback is less than twenty-five cents;
- (d) are re-exported,

Provided that,

- (i) the goods have not been sold or used in any way;
- (ii) the amount of import duty involved is not less than fifty dollars;
- (iii) the goods are re-exported within one year of being first taken out of bond; and
- (iv) the goods are bonded and shipped under the supervision of the Comptroller.

Repayment of duties.

14. Every sum of money which is due for drawback as provided by section 13 of this Act, shall be paid by the Financial Secretary on the proper debenture certified by the Comptroller or by the Postmaster General where the duty has been collected by the Post Office, and the Treasury is hereby authorised to return any money which has been overpaid as duties of customs or has been allowed as abatement of duty on account of damage on goods imported, on the proper document for such overpayment or abatement being certified by the Comptroller.

Goods imported for temporary use. 19 of 1960.

15.-(1) The Comptroller may give permission to any person to bring into Belize any goods, other than cinematograph film for exhibition, without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions,

- (a) that such goods shall be taken out of Belize within six months of the date of such permission or within such other period not exceeding one year as the Comptroller may allow;
- (b) that the person to whom such permission is given shall at the election of the Comptroller either deposit with the Comptroller the amount of duty on such goods, or give security for the same to the satisfaction of the Comptroller.

(2) If such goods are not taken out of Belize within the period allowed in such permission the deposit in the hands of the Comptroller shall be forfeited, or the security *in lieu* of deposit shall become immediately enforceable. If such goods are taken out of Belize as aforesaid, the deposit shall be refunded, or the security *in lieu* of deposit shall become void and of no effect,

Provided that the Comptroller may in his discretion allow any additional period in the case of paraphernalia imported by scientific expeditions; and provided that typewriters, cameras, telescopes and binoculars which the Comptroller is satisfied are the *bona fide* property of any person on a temporary visit to Belize shall be admitted free of duty.

(3) No entry shall be required for the temporary importation of any motor vehicle, aircraft or pleasure boat under authority of a form of triptych or similar document issued by the appropriate authority in accordance with the International Convention relative to motor traffic signed at New York on the 4th June, 1954, the Customs Convention on the temporary importation for private use of aircraft and pleasure boats signed at Geneva on the 18th May, 1956, or any Convention made in substitution thereof, or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft or pleasure boat that the original copy of the triptych or document as aforesaid shall be delivered to the proper officer on importation and the duplicate thereof to the proper officer who examines the motor vehicle, aircraft or pleasure boat prior to shipment for exportation and that proof of shipment and exportation shall be furnished upon such duplicates as if such duplicate were a shipping bill.

Temporary visitors' typewriters, etc., exempt from duty.

16. All typewriters, cameras, telescopes and binoculars which the Comptroller is satisfied are the *bona fide* property of any person on a temporary visit to Belize shall be admitted free of duty.

Remission of duties in certain cases. 11 of 2008.

17.—(1) The Minister may after consultations with the Comptroller, remit, wholly or partially, the duties set forth in the First Schedule in the following cases if he or she is satisfied that it would be in the public interest to do so,

11 of 2008.

- (a) goods imported by charitable or religious organizations, or registered non-governmental organizations with emphasis on poverty reduction and not engaged in commercial activities;
- (b) goods imported for educational or charitable objects;
- (c) capital goods imported by small licensed hotel and guesthouse operators for the improvement of their properties;
- (d) passenger vans of up to eighteen seats imported by small licensed tour operators for the improvement of the quality of their services;
- (e) farm machinery and implements imported by small farmers for use in their farming activities.

14 of 2010.

- (f) essential consumable items such as bed linens, towels, carpets imported by small licenced hotel and guest house operators for the running of their businesses.

(2) In exercising his discretion under subsection (1) of this section, the Minister shall have due regard to the kind and quantity of the goods imported and to whether such goods are reasonably necessary for the purpose of such organisation or for the achievement of such object as aforesaid.

(3) The limitation to the discretion of the Minister to remit customs duties imposed by this section shall not affect the application of any contract or other agreement in force at the date of the commencement of this section between the Government and any person providing for the remission of customs duties in terms of the contract or the agreement.

18. All duties of Customs or Excise paid on provisions and stores supplied by local merchants or contractors to Her Majesty’s Naval, Military or Air Force authorities in Belize for the use of Her Majesty’s Navy, Army or Air Force shall be refunded on the production of a certificate from the officer commanding Her Majesty’s Land Forces in Belize or from the Naval officer commanding on this station or from the Officer in charge of any Royal Air Force unit stationed in Belize that the articles have been supplied for such public purposes as aforesaid.

Refunds of duty on provisions as supplied to Naval, Military or Air Force.

19. Officers of Her Majesty’s Navy serving on this station shall be entitled to a drawback equal to the duties paid upon any spirits, wines, cordials, liqueurs or malt liquors purchased by them from any importer or trader in Belize upon the production of a certificate, signed by the Officer making the purchase and countersigned by the Officer in Command, that such spirits, wines, cordials, liqueurs or malt liquors were truly and solely for the consumption of such officer or any mess of officers.

Drawbacks on spirits supplied to Officers of H.M. Navy.

20.-(1) The National Assembly may, by resolution, increase, reduce, abolish or otherwise alter any Customs or Excise duty leviable in Belize or may impose a Customs or an Excise duty upon any goods whereon a Customs or an Excise duty at the time when such resolution is passed, is not leviable.

Power to later tariff.

(2) Whenever any resolution imposing any new, or increasing or reducing any existing Customs or Excise duty has been passed by the National Assembly such duty shall, unless it be otherwise expressed in the resolution and subject to subsection (4) of this section, from and after the passing thereof, be leviable and recoverable in accordance with the provisions of any existing Act relating to the demand and recovery of duties of the like nature.

(3) A Bill to validate any such resolution shall be introduced into the National Assembly as soon as possible after the passing of such resolution and not later than at the meeting of the National Assembly which takes place next after the passing of such resolution.

(4) In case no Bill is introduced into the National Assembly as provided by subsection (3) of this section, or on the withdrawal or rejection by the National Assembly of such Bill, or in case such Bill otherwise fails to become law, every such resolution shall cease to have effect.

(5) In the event of such resolution ceasing to have effect,

- (a) a refund of any new duties or any increasing of existing duties collected under the resolution shall be made to the person who shall have paid the same; and
- (b) when the resolution shall have effected a reduction of the duty, the Comptroller is hereby authorised to collect the difference between the duty payable at the time of reduction and that fixed by the resolution.

27 of 1991.

(6) Notwithstanding the provisions of this section the Minister 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 customs duty set out in the First Schedule, or restore any such duty to its original level as it was before such reduction or abolition.

27 of 1991.

(7) Every Order made by the Minister under subsection (6) of this section, shall be laid before the National Assembly as soon as possible after the making thereof (but no later than at the meeting of the National Assembly which takes place next after the publication of the Order in the *Gazette*, or within 40 days of such publication, whichever occurs first) and shall be subject to negative resolution.

27 of 1991.

(8) In case the Order as aforesaid is not laid before the National Assembly as provided in subsection (7) of this section, or on the withdrawal or rejection by the National Assembly of such Order every such Order shall cease to have effect.

(9) In the event of any such Order as is referred in subsection (8) of this section, ceasing to have effect, the provisions of subsection (5) of this section, shall *mutatis mutandis* apply to any such Order.

21. There shall be raised, levied, collected and paid for the public use of Belize, the excise duties enumerated in the Second Schedule.

Excise duty.

22. Where any obligation has been entered into for the payment of duties of Customs or Excise, such obligation shall be deemed to be an obligation to pay all duties of Customs or Excise which may become legally payable or which are made payable or recoverable under any Act or law relating to duties of Customs or Excise for the time being in force and to pay the same as the same become payable.

Obligations to pay all duties leviable.

23.—(1) The Comptroller or any authorised officer of Customs may for any purpose related to the administration or enforcement of this Act and at any reasonable time having regard to the regular working hours and the related circumstances of the particular business, and on production of his letter of authorisation, enter into any premises or place where a business is carried on or any property is kept or anything is done in connection with the business or any books or records are or should be kept pursuant to this Act and may,

Power of Comptroller to enter the premises, etc.
17 of 1994.

- (a) audit or examine the books and records and any account, voucher, letters, invoices, telegrams or other document which relates or may relate to the information that is or should be in the books or records to the value of imported goods under this Act;
- (b) examine property described by an inventory or any property, process or matter, an examination of which may, in his opinion, assist in determining the accuracy of an inventory or in ascertaining the information determining the value of imported goods under this Act;
- (c) require the owner or manager of the property or business and any other person on the premises or place

to give him all reasonable assistance with his audit or examination either orally or, if he so requires, in writing, on oath or otherwise and, for that purpose, require the owner or manager to attend at the premises or place with him; and

- (d) where during the course of such an audit or examination it appears to him that there has been a violation of this Act, seize, take away and retain any of the records, books, accounts, vouchers, letters, invoices, telegrams and other documents that appear to be relevant.

(2) Where any book, record or other document has been seized, examined or produced under this section, the person by whom it was seized or examined or to whom it was produced may make, or cause to be made, one or more copies thereof and in any case in which the person to whom the original document was returned refuses or neglects to produce the original document in court, after having been required to do so by the Comptroller, a document purporting to be certified by the Comptroller to be a copy made pursuant to this subsection shall be admissible in evidence and shall be conclusive evidence of the contents of the original document.

24.-(1) As from 1st February, 1997, the Comptroller may grant a refund or drawback of the whole or a part of the duties set out in the Second Schedule if he is satisfied that the goods relating to such duty or drawback ,

- (a) were spirits or cigarettes sold to an approved duty free shop; or
- (b) were spirits exported for consumption outside Belize whether or not such spirits have been processed,

Provided that where such spirits have been processed, the amount of such refund or drawback shall be determined by using the strength of such spirit as proof.

Grant of refund drawback on excise duties in certain circumstances.

(2) For the purpose of claiming a refund or drawback under paragraph (a) of subsection (1) of this section, the claimant shall be required to furnish proof to the satisfaction of the Comptroller that the goods in respect of which such refund or drawback is being claimed were sold to an approved duty free shop free of excise duty.

PART III

Revenue Replacement Duty

25.-(1) Where any customs duty or entry tax chargeable in respect of goods of a class or description imported into the country has been removed, altered, reduced or progressively phased down with a view to implementing the treaty establishing the Caribbean Community and the Caribbean Single Market and Economy, the Minister may by Order impose a revenue replacement duty on goods of such class or description or on goods of any other class or description manufactured in the country or imported from a country inside or outside the CARICOM area which shall become payable from the date of publication of the Order in the *Gazette*,

Revenue Replacement Duty.
13 of 1971.

Provided that the duty under this section shall be imposed on goods which are for consumption or use within the country.

(2) Notwithstanding anything to the contrary in any other enactment, the duty under this section shall be imposed without discrimination on all goods of the same type, class or description whether such goods are imported into or manufactured in the country.

(3) The Minister may by Order which shall take effect from the date of its publication in the *Gazette* increase, reduce or revoke the duty imposed under this section,

Provided that pending confirmation, amendment or revocation of an Order reducing or revoking the duty by a resolution under section 28, the duty payable immediately prior to reduction or revocation shall continue to be payable until such resolution upon its publication in the *Gazette*

takes effect in place of the Order. A refund, if any, of duty paid during the intervening period shall be made in accordance with the rules made under this Part.

Collection and enforcement of revenue replacement duty.

26. Any revenue replacement duty imposed by this Part shall be collected and enforced as if,

- (a) where the goods are imported into the country, the duty was customs duty imposed upon such goods under Parts I and II; or
- (b) where the goods are manufactured in the country, the duty was excise duty imposed upon such goods under Parts I and II or any other Act,

and for this purpose the provisions of Parts I and II and any regulations made thereunder shall, with such exceptions, adaptations and modifications as may be prescribed by or under this Part, have effect *mutatis mutandis* in relation to such goods whether such goods are liable to customs duty or excise duty or not.

No discrimination between imported and locally manufactured goods.

27.—(1) No Order made pursuant to section 25 shall make any provision which is discriminatory.

(2) In this section “discriminatory” means affording different treatment to goods of the same description and class by way of imposing different rates of duty attributable wholly or mainly to the country in which the goods are produced, whether Belize or any other country.

Interim order to be confirmed amended or revoked by the National Assembly.
14 of 1992.

28. Every Order made under section 25 shall be submitted to the National Assembly at its next sitting or as soon thereafter as possible; and the National Assembly may by resolution confirm, amend or revoke such Order and, upon publication of the resolution of the National Assembly in the *Gazette*, the resolution shall take effect in place of the Order.

Regulations.

29.—(1) The Minister may make regulations for the better carrying out of the provisions of section 25 of this Act and for preventing frauds on the revenue or evasion of payment of duty by the concealment or removal or

otherwise unlawful disposal of goods liable to revenue replacement duty and may in particular by those regulations provide for,

- (a) the determination of value of goods on which revenue replacement duty is payable;
- (b) the waiver, remission or refund of revenue replacement duty;
- (c) allowances for drawback;
- (d) the registration of manufacturers of goods;
- (e) the payment of fees, rents and charges to be paid in respect of matters referred to in this Part.

(2) Regulations made under this section may provide that a person who contravenes or fails to comply with any of the requirements of such regulations is guilty of an offence and upon conviction for such offence by a court of summary jurisdiction shall be liable to,

21 of 1992.
16 of 1995.

- (a) a fine not exceeding one thousand dollars; and
- (b) a further fine not exceeding fifty dollars for each day during which the contravention or failure continues; or
- (c) a term of imprisonment not exceeding six months, or both such fine and term of imprisonment.

(3) All such regulations shall be published in the *Gazette*.

30. The export duty on goods exported from Belize before the repeal of sections 23, 24 and 30 of the Customs and Excise Duties Act, Chapter 38 of the Laws of Belize, Revised Edition 1980-1990, shall, notwithstanding the said repeal, remain payable and may be levied and collected as if the said repeal did not have effect from 1st April, 1996.

Savings.
9 of 1996.

PART IV

Customs Tariff (CARICOM)¹

Exemptions.

31. Except as otherwise provided in this Part goods which are shown to the satisfaction of the Comptroller of Customs, in accordance with the Customs Regulation Act, Cap. 49 and others Parts of this Act, to have been,

- (a) consigned from a part of the CARICOM area; and
- (b) either,
 - (i) to be the produce of the CARICOM area; or
 - (ii) to have been manufactured in the CARICOM area; shall be free of import duty and entry tax.

Goods applicable to tariff.

32. Section 31 shall not apply to,

- (a) goods specified in the Fifth Schedule;
- (b) goods excluded from section 31 by virtue of section 33 of this Act;
- (c) goods consisting of, or manufactured from, oils or fats within the meaning of clause 2 of the Oils and Fats Agreement made on the 26th January, 1967, between the Governments of Barbados, Dominica, Grenada, Guyana, St. Lucia, St. Vincent and Trinidad and Tobago or any agreement amending or replacing the same.

¹*CARICOM Customs Tariff in this Part was provided in Act No.12 of 1978*

33.–(1) Any goods may be excluded by the Comptroller of Customs from the provisions of section 31 of this Act if,

Goods which may be excluded from exemptions by Comptroller.

- (a) export drawback was allowable in connection with any exportation from any part of the CARICOM area of those goods or of articles used in the production or manufacture of those goods;
- (b) the Comptroller of Customs is not satisfied that export drawback has not been or will not be allowed in respect of those goods; or
- (c) goods are in the opinion of the Comptroller of Customs of a class which, having regard to any notification issued by the Minister in accordance with section 34, are liable to customs duty as if sections 31 and 32 of this Act, did not apply as respects those goods.

(2) Where on importation into the country goods have been treated as coming within the scope of section 31 of this Act, and after their importation export drawback is allowed, the Comptroller of Customs may, if he thinks fit, recover from the importer the amount of import duty which would have been chargeable on the importation of the goods into the country if the goods had not been treated as coming within the scope of section 31 of this Act.

(3) In this section,

- (a) “export drawback” means any arrangement for the refund or remission, wholly or in part, of import duties applicable to imported goods whereby the arrangement, expressly or in effect, allows the refund or remission if the goods are exported, but not if they are retained for home use,

Provided that, in relation to any transaction, where the Comptroller of Customs is satisfied that the arrangement aforesaid permits only refund or remission of the revenue element of any import duties and does not

permit refund or remission of the protective element of any import duties he may, in his discretion, determine that such refund or remission shall not be regarded as export drawback for the purposes of this section;

- (b) “remission” includes exemptions for goods brought into free ports and other places which have similar customs privileges.

34. Where the Minister is satisfied that pursuant to the provisions of the CARICOM Treaty a country has temporarily suspended the operation of the Customs (CARICOM Preference) Regulations in force in respect of any class of goods exported to that country from Belize, the Minister may issue a notification in the *Gazette* to that effect and thereafter any goods of the like class exported from that country, if entered for use in Belize during the continuance in force of the notification, shall be liable to import duty and entry tax.

Imported goods temporarily under the suspended operation of the Caribbean Community Preference liable to import duty and entry tax.

PART V

Miscellaneous

35.—(1) The Minister may make regulations for the licensing and establishment of inwards duty free shops and for all matters connected therewith.

(2) Without prejudice to the generality of the foregoing, the Minister may make regulations for any or all of the following matters,

- (a) the fees and other charges that may be payable by the operators of such shops;
- (b) the type of goods to be sold in such shops;
- (c) the category of persons who may purchase goods from such shops;
- (d) the maximum value of purchases which may be made by persons from such shops;

Regulations for inwards duty free shops.

- (e) the currency to be used in purchasing such goods;
- (f) the areas where such shops may be established;
- (g) the maintenance and inspection of records relevant to the storage, sales and receipts of goods;
- (h) any other matters for which it may be deemed expedient to make regulations.

(3) All regulations made by the Minister under this section shall be laid before the National Assembly as soon as may be after the making thereof and shall be subject to negative resolution,

36. The Comptroller may during a threatened disaster alert or a disaster emergency under the Disaster Preparedness and Response Act, Cap. 145 permit goods to be imported free of duty where the National Coordinator certifies that the goods are required urgently for dealing with the threat or emergency.

Goods imported free of duty during disaster emergency, etc. 10 of 2000.

37.—(1) There shall be levied and paid for the use of the Government of Belize an export duty on scrap metal at the rate of \$100 per ton.

Export duty on scrap metal. 5 of 2005.

(2) The Minister may from time to time vary the rate of export duty specified in subsection (1) of this section by Order published in the *Gazette*.

(3) Every Order made by the Minister under subsection (2) of this section shall be laid before the National Assembly as soon as may be after the making thereof and shall be subject to negative resolution.

FIRST SCHEDULE ²

²This Schedule was originally contained in Ch. 43, R.L., 1958. The schedule was later replaced by the Customs Tariff and Trade Classification. Because of its voluminous size, it is printed as a separate booklet by means of a statutory instrument pursuant to sections 3 (2) and 20 (6) of this Act. It is captioned “Customs Tariff and Trade Classification”. Hence the amendments to the Schedule made by Acts No. 7 of 2004, 5 of 2005, 13 of 2005, 19 of 2005, 11 of 2008, 3 of 2009, 7 of 2009, 14 of 2010 and No. 23 of 2010

SECOND SCHEDULE³

CUSTOMS AND EXCISE DUTIES ACT

Excise Duties

[Sections 21 and 24]

Item No.	Class of Description	Unit for Classification	Unit for Duty	Rate of Excise Duty
1.	RUM: (any strength or proof)	Gals.	Per Gal.	\$90.00
2.	TOBACCO: (a) Cigars: (1) Weighing not more than 5lbs. per 1,000 cigars (b) carton (c) Manufactured, other kinds	lb. lb. lb.	Per 100 Per 200 Per Pack	\$0.30 \$12.00 \$3.00
3.	AERATED WATERS (a) Not exceeding 12 fluid oz. but not exceeding 33.7802 (b) Exceeding 12 fluid oz. but not exceeding 33.7802 fluid oz. (c) Exceeding 33.7802 fluid oz.	Pint Pint Pint	Per unit not exceeding 12 fluid oz. Unit exceeding 12 oz. but not exceeding 33.7802 fluid oz. Unit of 33.8140 fluid oz.	\$0.0650 \$0.08 \$0.1632 for every 33.8140 fluid oz.

4.	Methylated spirits And methylated or denatured alcohol made in Belize from rum distilled in Belize	Imp. Gals.	Per Gal.	\$0.15
5.	LOCALLY REFINED FUEL PRODUCTS: (a) Premium Gasoline (b) Regular Gasoline (c) Diesel (d) Illuminating Kerosene	Imp. Gals. Imp. Gals. Imp. Gals. Imp. Gals.	Per Gal. Per Gal. Per Gal. Per Gal.	\$2.76 \$2.64 \$1.70 \$0.14
6	¹ Locally Extracted Crude Oil	Barrel (of 42 US Gals.)	Per Barrel	\$1.00

³ This Schedule was amended by Acts No. 18 of 1995, 15 of 1996, 5 of 2005, 19 of 2005, 11 of 2008 and subsequently substituted by Act No. 7 of 2009

THIRD SCHEDULE⁴

CUSTOMS AND EXCISE DUTIES ACT

Value of Imported Goods

[Section 5]

1.--(1) In this Schedule,

- (a) “Customs value of imported goods” means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;
- (b) “produced” includes grown, manufactured and mixed;
- (c) “identical goods” means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
- (d) “similar goods” means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
- (e) “identical goods” and “similar goods”, as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 8(1)(b)(iv) because such elements were undertaken in Belize;

⁴ This Schedule was amended by Act No. 27 of 1991.

- (f) “goods of the same class or kind” means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2) For the purposes of this Schedule,

- (a) persons shall be deemed to be related only if,
- (i) they are officers or directors of one another’s business;
 - (ii) they are legally recognised partners in business;
 - (iii) they are employer and employee;
 - (iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares or both of them;
 - (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same family;
- (b) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
- (c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of sub-paragraph 2(a);

- (d) the term “person” means natural or legal person;
- (e) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event, or within the 45 days immediately before, or the 45 days immediately after, the day on which the other event occurs.

2.--(1) The customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where such value cannot be determined under paragraph 3, it shall be determined by proceeding sequentially through paragraphs 4 to 7, inclusive, to the first such paragraph under which it can be determined subject to the *proviso* that, where the importer requests it and the Comptroller of Customs agrees, the order of application of paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in sub-paragraph (2), it is only when the customs value of imported goods cannot be determined under a particular paragraph that the provisions of the next paragraph in the sequence established by sub-paragraph (2) can be applied.

(4) Where the Customs value of imported goods cannot be determined under paragraph 3 to 7, inclusive, it shall,

- (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;
- (b) to the greatest extent possible, be based on previously determined customs values; and
- (c) make use of the methods of valuation laid down in paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.

(5) No customs value shall be determined under sub-paragraph (4) on the basis of,

- (a) the selling price in Belize of goods produced in Belize;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;
- (e) the price of the goods for export to a country other than Belize;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3.-(1) The customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Belize, adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, provided,

- (a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which,
 - (i) are imposed or required by law or by the public authorities in Belize;
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;

- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
 - (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and
 - (d) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under subparagraph (2).
- (2) (a) In determining whether the transaction value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and the seller are related within the meaning of paragraph 1 shall not in itself be a ground for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the Comptroller of Customs has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.
- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with sub-paragraph (1) whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time,

- (b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

(4) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods,

- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
- (b) customs duties and other taxes payable in Belize by reason of the importation or sale of the goods;
- (c) the cost of transport after importation.

(5) The fact that goods which are the subject of a sale are entered for home use within Belize shall be regarded as adequate indication that they were sold for export to Belize. This indication shall also apply where successive sales of the goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

- 4.-(1) (a) The customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Belize and exported at or about the same time as the goods being valued.
- (b) In applying this paragraph, the transaction value of identical goods in a sale at the same commercial level

and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8 (1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph,

- (a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for similar goods produced by the same person as the goods being valued;
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this paragraph, the transaction value of similar imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in sub-paragraph (1)(b) and (2) of this paragraph.

- 5.-(1) (a) If the imported goods or identical or similar imported goods are sold in Belize in the condition as imported, the customs value of the imported goods, determined under this paragraph, shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following,
- (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in Belize of imported goods of the same class or kind;
 - (ii) the usual costs of transport and insurance and associated costs incurred within Belize; and
 - (iii) the customs duties and other taxes payable in Belize by reason of the importation or sale of the goods.
- (b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of sub-paragraph (1)(a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Belize in the condition as

imported at the earliest date after the importation of goods being valued but before the expiration of 90 days after such importation.

(2) If neither the imported goods nor identical nor similar imported goods are sold in Belize in the condition as imported, then if the Comptroller of Customs so decides, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Belize who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in sub-paragraph (1)(a). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.

(3) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units are sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(4) Any sale in Belize to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8 (1)(b), shall not be taken into account in establishing the unit price for the purposes of this paragraph.

(5) For the purpose of sub-paragraph (1)(a)(i),

(a) “profit and general expenses” shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer’s

figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and

- (b) in determining either the commission or the additions usually made for profit and general expenses the questions whether certain goods are of the same class or kind as other goods shall be determined on case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined;
- (c) “goods of the same class or kind” includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(6) For the purpose of sub-paragraph (1) (b) the “earliest date” shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

6.-(1) The customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of,

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Belize;
- (c) the cost or value of the items referred to in paragraph 8(1)(e).

(2) The cost or value of the items referred to in sub-paragraph (1) (a) above shall include the cost of elements specified in paragraph 8(1) (a) (ii) and (iii). It shall also include the value, duly apportioned, of any element specified in paragraph 8(1)(b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in paragraph 8(1)(b) (iv) which are undertaken in Belize shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.

(3) The “cost or value” referred to in sub-paragraph (1)(a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.

(4) For the purposes of sub-paragraph (1)(b),

- (a) the “amount for profit and general expenses” shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Belize;
- (b) if the producer’s own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph (4)(a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
- (c) “goods of the same class or kind” means goods imported from the same country as the goods being valued;

- (d) “whether goods are of the same class or kind” as other goods shall be determined on a case by case basis with reference to the circumstances involved. In doing this, sales for export to Belize of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
- (e) the “general expenses” referred to cover the direct and indirect costs of producing and selling the goods for export which are not included under sub-paragraph (1)(a).

7.-(1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods,

- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods,
 - (i) commission and brokerage, except buying commissions;
 - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;
- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable,

- (i) materials, components, parts and similar items incorporated in the imported goods;
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Belize and necessary for the production of the imported goods;
- (c) royalties and license fees, which, among other things, may include payments in respect of patents, trademarks and copyright, related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- (e) (i) the cost of transport of the imported goods to the port or place of importation;
- (ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- (iii) the cost of insurance.

(2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this paragraph.

(3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data; and if such do not exist a transaction value shall not be determined under the provisions of paragraph 3.

(4) In this paragraph, the term “buying commissions” means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

(5) Notwithstanding sub-paragraph (1)(c) of this paragraph,

- (a) charges for the right to reproduce the imported goods in Belize shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
- (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Belize of the goods.

8.—(1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3 provided that,

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangements have been made in writing;
- (c) where required by the Comptroller of Customs, the buyer can demonstrate that,
 - (i) such goods are actually sold at the price declared as the price actually paid or payable; and

- (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time, when the finance was provided.

(2) The provisions of sub-paragraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, *mutatis mutandis*, where customs value is determined under a method other than the transaction value.

List of Abbreviations

Ad. Val.	<i>Ad Valorem</i>
Bd. Ft.	Board feet
Cu. ft.	Cubic feet
Dzs.	Dozens
Doz. pks.	Dozen packs
Dozen prs.	Dozen pairs
Gall.	Gallon (imperial)
Lb.	Pound
No.	Number
Oz.	Ounce
Sq. ft.	Square feet
Sq. yds.	Square yards
00 lb.	Hundreds of pounds
00 nuts	Hundreds of nuts

FOURTH SCHEDULE

CUSTOMS AND EXCISE DUTIES ACT

Export Duties

[Section 30]

<i>Class or description of goods</i>	<i>Unit</i>	<i>Rate of Duty</i>
1. Mahogany, cedar, pine and other wood	Ad Val.	5%
2. Fish as defined in the Fisheries Act, except farm shrimp and lobster	Ad Val.	5%
3. Lobster	Ad Val.	5% or 75¢ per lb., whichever is less
4. Sugar, Raw	Ad Val.	2%

FIFTH SCHEDULE

CUSTOMS AND EXCISE DUTIES ACT
 Goods not Exempted from Duties or Entry Tax.
[Section 32]

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
Standard International Trade Classification	B.H Tariff Item No.	Class or Description of Goods
Original		
046-01	Ex 42	Flour of Wheat
Ex 048-04	48-49	Biscuits, sweetened or unsweetened
112-03	108	Beer, stout, ale
112-04	110	Gin
112-04	111	Rum
112-04	112	Whisky
112-04	Ex 114	Vodka
121-01	115-116	Tobacco, unmanufactured (including scrap tobacco and tobacco stems)
122	118	Manufactured tobacco except cigars

Ex 657-03	142 Ex 299, 312	Coir products, mats and matting
313	164-174	Petroleum products
Ex 899-13	Ex 500	Brushes made with plastic bristles, except paint brushes and artists' brushes
053	Ex 62-65	Fruits preserved and fruit preparations, except frozen citrus concentrates and citrus segments
Ex 533	214-217	Prepared paints, enamels, lacquer and varnishes, ships bottom compositions, putty and all other (including driers)
629-01	257-265	Tyres and tubes for vehicles
Ex 552-02	235	Cleaning preparations without soap (detergents)
561	237-240	Fertilizers
Ex 632	270	Crates and wooden containers

Ex 681	347	Finished structural parts of iron or steel
Ex 721-04	Ex 412-413	Radio and television sets
Ex 721-19	420	Accumulators
Ex 821	450-451	Wooden furniture, metal furniture
Ex 821-09	Ex 245,268,452	Mattresses
Ex 841	Ex 457-458A	Underwear and shirts of knitted fabrics, underwear, shirts and nightwear of fabrics other than knitted outerwear of non-knitted textile fabrics
Ex851-01	Ex 465, 466,467	Slippers and house foot wear, wholly or mainly of leather
851-02	472	Footwear, wholly or mainly of leather (not including slippers and house footwear)