

BELIZE:

STATUTORY INSTRUMENT

No. 37 of 2016

ORDER made by the Minister of Finance in exercise of the powers conferred upon him by section 25 of the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2003, and all other powers thereunto him enabling.

(Gazetted 1st April, 2016).

1. This Order may be cited as the

Short title.

REVENUE REPLACEMENT DUTY ORDER 2016.

2. (1) A duty shall be charged at the rate set out against the items listed in the Schedule to this Order, when imported into Belize from a non CARICOM country for consumption within Belize.

Rate of duty.
Schedule.

(2) In this paragraph, "non-CARICOM country" means a country that is not a Member State under the Caricom Treaty establishing the Caribbean Community.

3. The Revenue Replacement Duty Order and the Revenue Replacement Duty (Amendment) Order are hereby revoked.

Repeal of
Orders.
61/2010
23/2011

4. This Act shall come into force on the 01 day of April 2016.

Commencement.

MADE by the Minister of Finance this 14th day of March



(DEAN O. BARROW)
Minister of Finance

Schedule
(Paragraph 2)

ITEMS AND RATES OF REVENUE REPLACEMENT DUTY

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
	02.10		Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.	
1	0210.11.00	00	Hams, Shoulders and Cuts thereof, with bone in	10%
2	0210.12.10	00	Bacon	10%
	11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
3	1106.30.90	10	Dehydrated coconut products	10%
	16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	
4	1601.00.30	00	Salami Sausage	10%
5	1601.00.90	13	Pork sausage (including morcia and longaniza)	10%
6	1601.00.90	14	Beef sausage	10%
	16.02		Other prepared or preserved meat, meat offal or blood.	
7	1602.49.90	10	Seasoned ground pork and seasoned meats	10%
8	1602.50.90	10	Seasoned ground beef and seasoned meats	10%
	20.07		Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
9	2007.99.30	00	Guava jams and jellies	10%
10	2007.99.50	00	Nutmeg jams and jellies	10%
11	2007.99.90	00	Other jams and jellies	10%
	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
12	2008.11.00	00	Peanut butter	50%
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
			Orange juice:	
			Frozen:	
13	2009.11.10	00	Concentrated	40%
14	2009.11.20	00	Other (Frozen)	40%
			Not frozen, of a Brix value not exceeding 20:	
15	2009.12.10	00	For infant use, in packages put up for retail sale	40%
16	2009.12.20	00	Other, in packages put up for retail sale, not concentrated	40%

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
17	2009.12.30	00	Other, not concentrated	40%
18	2009.12.90	00	Other, concentrated	40%
			Other:	
19	2009.19.10	00	For infant use, in packages put up for retail sale	40%
20	2009.19.20	00	Other, in packages put up for retail sale	40%
21	2009.19.90	00	Not in packages put up for retail sale	40%
			Grapefruit (including pomelo) juice:	
			Of a Brix value not exceeding 20:	
22	2009.21.10	00	For infant use, in packages put up for retail sale	40%
23	2009.21.20	00	Other, in packages put up for retail sale, not concentrated	40%
24	2009.21.30	00	Other, not concentrated	40%
25	2009.21.90	00	Other, concentrated	40%
			Other:	
26	2009.29.10	00	For infant use, in packages put up for retail sale	40%
27	2009.29.20	00	Other, in packages put up for retail sale	40%
28	2009.29.90	00	Not in packages put up for retail sale	40%
			Juice of any other single citrus fruit:	
			Of a Brix value not exceeding 20:	
			Lime juice of a Brix value not exceeding 20:	
29	2009.31.11	00	For infant use, in packages put up for retail sale	40%
30	2009.31.12	00	Other, in packages put up for retail sale, concentrated	40%
31	2009.31.13	00	Other, in packages put up for retail sale, not concentrated	40%
32	2009.31.19	00	Not in packages put up for retail sale	40%
			Other juice of any Single Citrus Fruit	
			Of a brix value not exceeding 20:	
33	2009.31.91	00	For infant use, in packages put up for retail sale	40%
34	2009.31.92	00	Other, in packages put up for retail sale	40%
35	2009.31.99	00	Not in packages put up for retail sale	40%
			Other:	
			Lime juice of a Brix value exceeding 20:	
36	2009.39.11	00	For infant use, in packages put up for retail sale	40%
37	2009.39.12	00	Other, in packages put up for retail sale, concentrated	40%
38	2009.39.13	00	Other, in packages put up for retail sale, not concentrated	40%
39	2009.39.19	00	Not in packages for retail sale	40%
			Other juice of any single citrus fruit of a Brix value exceeding 20:	
40	2009.39.91	00	For infant use, in packages put up for retail sale	40%

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
41	2009.39.92	00	Other, in packages put up for retail sale	40%
42	2009.39.99	00	Not in packages put up for retail sale	40%
			<i>Pineapple juice:</i>	
			<i>Of a Brix value not exceeding 20:</i>	
43	2009.41.10	00	For infant use, in packages put up for retail sale	40%
44	2009.41.30	00	Other, in packages put up for retail sale	40%
45	2009.41.40	00	Not in packages put up for retail sale	40%
			<i>Other:</i>	
46	2009.49.10	00	For infant use, in packages put up for retail sale	40%
47	2009.49.20	00	Other, in packages put up for retail sale	40%
48	2009.49.40	00	Not in packages for retail sale	40%
			<i>Tomato juice:</i>	
49	2009.50.10	00	For infant use, in packages put up for retail sale	40%
50	2009.50.90	00	Other tomato juice (see Chapter Note 4)	40%
			<i>Grape Juice (including Grape Must):</i>	
			<i>Of a Brix value not exceeding 30:</i>	
51	2009.61.10	00	Concentrated, other than grape must	40%
52	2009.61.20	00	Grape Must (see Additional Caricom Note 3)	40%
53	2009.61.30	00	Other, for infant use, in packages put up for retail sale	40%
54	2009.61.40	00	Other, in packages put up for retail sale	40%
55	2009.61.90	00	Other, not in packages put up for retail sale	40%
			<i>Other:</i>	
56	2009.69.10	00	For infant use, in packages put up for retail sale	40%
57	2009.69.20	00	Grape Must (See Additional Caricom Note 3)	40%
58	2009.69.30	00	Other, in packages put up for retail sale	40%
59	2009.69.90	00	Other, not in packages put up for retail sale	40%
			<i>Apple juice:</i>	
			<i>Of a Brix value not exceeding 20:</i>	
60	2009.71.10	00	Concentrated, not in packages for retail sale	40%
61	2009.71.20	00	Other, for infant use, in packages put up for retail sale	40%
62	2009.71.30	00	Other, in packages put up for retail sale	40%
63	2009.71.80	00	Other, not in packages put up for retail sale	40%
			<i>Other:</i>	40%
64	2009.79.10	00	For infant use, in packages put up for retail sale	40%
65	2009.79.20	00	Other, in packages put up for retail sale	40%
66	2009.79.80	00	Not in packages put up for retail sale	40%
			<i>Juice of any other single fruit or vegetable:</i>	

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
			<i>Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:</i>	
67	2009.81.10	00	For infant use, in packages put up for retail sale	40%
68	2009.81.90	00	Other	40%
			<i>Other:</i>	
			<i>Passion Fruit Juice:</i>	
69	2009.89.11	00	For infant use, in packages put up for retail sale	40%
70	2009.89.12	00	Other, in packages put up for retail sale	40%
71	2009.89.13	00	Other, concentrated, not in packages put up for retail sale	40%
72	2009.89.19	00	Other	40%
			<i>Tamarind Juice:</i>	
73	2009.89.22	00	For infant use, in packages put up for retail sale	40%
74	2009.89.23	00	Other, in packages put up for retail sale	40%
75	2009.89.29	00	Not in packages put up for retail sale	40%
76	2009.89.30	00	Other , for infant use, in packages put up for retail sale	40%
77	2009.89.90	00	Other	40%
			<i>Mixtures of juices:</i>	
78	2009.90.10	00	Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale	40%
79	2009.90.20	00	Other mixtures of grapefruit juice and other juice	40%
80	2009.90.30	00	Other mixtures of orange juice with other juice	40%
81	2009.90.40	00	Mixtures of pineapple juice and other juice, for infant use, in packages put up for retail sale	40%
82	2009.90.50	00	Other mixtures of pineapple juice with other juice	40%
83	2009.90.60	00	Other mixtures of juices, for infant use, in packages put up for retail sale	40%
84	2009.90.90	00	Other Mixtures of juice	40%
	21.05		Ice cream and other edible ice, whether or not containing cocoa.	
85	2105.00.10	00	Ice cream	50%
	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 of heading 20.09.	
86	2202.10.10	00	Aerated waters	30%
87	2202.10.90	00	Other waters	30%
			<i>Other:</i>	
88	2202.90.10	00	Beverages containing cocoa	10%
89	2202.90.20	00	Malt beverages	10%
90	2202.90.90	00	Other	10%

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
	22.03		Beer made from malt.	
91	2203.00.10	00	Beer	\$30.44/Imp. Gal.
92	2203.00.20	00	Stout	\$30.44/Imp. Gal.
	22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
93	2206.00.90	00	Other	\$20/Imp. Gal.
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
94	2402.20.00	00	Cigarettes containing tobacco	\$236 per 1,000
	68.1		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
95	6810.11.00	10	Building blocks	20%
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
96	7113.11.00	00	of silver, whether or not plated or clad with other precious metal	10%
97	7113.19.10	00	of gold	10%
98	7113.19.90	00	Other	10%
99	7113.20.00	00	of base metal clad with precious metal	10%
	71.14		Articles of goldsmiths' and silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. Of precious metal whether or not plated or clad with precious metal.	
100	7114.11.00	00	Of silver, whether or not plated or clad with other precious metal	10%
101	7114.19.00	00	Of other precious metal, whether or not plated or clad with precious metal	10%
102	7114.20.00	00	Of base metal clad with precious metal	10%
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
103	7116.10.00	00	Of natural or cultured pearls	10%

No.	Tariff Heading No.	BZ	Description of Goods	RRD Duty Rate
104	7116.20.00	00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%
	71.17		Imitation jewellery of base metal, whether or not plated with precious metal	
105	7117.11.00	00	Cuff-links and studs	10%
106	7117.19.00	00	Other imitation jewellery of base metal, whether or not plated with precious metal:	10%
107	7117.90.00	00	Other imitation jewellery	10%
	76.1		Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, ballustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
108	7610.10.00	00	Doors, windows and their frames and thresholds for doors- (whether unassembled or disassembled)	15%
109	7610.90.90	00	Other, hurricane storm shutters and mosquito screens of aluminium	5%