



**BELIZE**

**PRODUCE EXPORT DUTIES ACT  
CHAPTER 60**

**REVISED EDITION 2000**

SHOWING THE LAW AS AT 31ST DECEMBER, 2000.

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws -	Page
<b>ARRANGEMENT OF SECTIONS</b>	3
<b>PRODUCE EXPORT DUTIES ACT</b> Amendments in force as at 31 <sup>st</sup> December, 2000.	4



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**CHAPTER 60**

**PRODUCE EXPORT DUTIES**

**ARRANGEMENT OF SECTIONS**

1. Short title.

**PART I**

*Wood Export Duty*

2. Export duty on logwood, pines, cedar and mahogany.
3. Levy.
4. Wood in transit exempt from export duty.
5. Entry before clearance by exporter.
6. Penalty.
7. Summary recovery of duties and penalties.
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*Cocomut Export Duty*

9. Export duty on coconuts.
10. Export entry to be passed by exporter.
11. Penalty.
12. Recovery of duties and penalties.
13. Regulations.

## FIRST SCHEDULE

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## CHAPTER 60

## PRODUCE EXPORT DUTIES

Ch. 47,  
R.L., 1958.  
CAP. 49,  
R.E. 1980-1990.  
40 of 1963.  
11 of 1968.  
Short title.

[21st November, 1952]

1. This Act may be cited as the Produce Export Duties Act.

## PART I

*Wood Export Duty*

Export duty on  
logwood, pines,  
cedar and ma-  
hogany.

2.-(1) There shall be raised, levied, collected and paid by the exporter into the Consolidated Revenue Fund an export duty calculated in accordance with the provisions of subsection (2) on all mahogany, pine, cedar and logwood grown in this country which are exported from this country.

- |         |                                                                                                                                                     |                                                 |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| (2) (a) | Mahogany logs measuring fifteen inches or less in diameter at either end                                                                            | One hundred dollars per log                     |
| (b)     | Mahogany not coming within (a) above and not being sawn or dressed in a sawmill in this country into planks, boards, scantlings, baulks or flitches | Twenty-five dollars per one thousand board feet |

(c)	Mahogany sawn or dressed in a sawmill in this country into planks, boards, scantlings, baulks or flitches	Ten dollars per one thousand board feet
(d)	Pine and cedar (other than pine and cedar sawn or dressed in a sawmill in this country into planks, boards, scantlings, baulks or flitches)	Five dollars per thousand board feet
(e)	Pine sawn or dressed in a sawmill in this country into planks, boards, scantlings, baulks or flitches	Three dollars per thousand board feet
(f)	Cedar sawn or dressed in a sawmill in this country into planks, boards, scantlings, baulks or flitches	Two dollars per thousand board feet
(g)	Logwood	Fifty cents for every ton.

3.-(1) In addition to the above-mentioned duties the Minister may, by Order published in the *Gazette*, impose a levy not exceeding fifty cents on every thousand feet on all timber of any description exported from Belize. Levy. 40 of 1963.

(2) There shall be established a fund, to be known as “The Timber Levy Fund” which shall consist of moneys paid in respect of the levy and be used for the purpose of paying for services rendered in connection with the grading of timber.

(3) The Fund shall be in the custody of the Financial Secretary, who as soon as possible after the last day of each month, shall pay the amount of such Fund into an account opened in the name of the Financial Secretary with a bank approved by the Minister, and the receipt of such bank for sums so paid shall be a full and effectual discharge to the Financial Secretary. 40 of 1963.

(4) The levy imposed under this section shall be recoverable summarily in the name of the Financial Secretary or any person authorised by him in writing.

Wood in transit exempt from export duty.

4. No export duty shall be charged on any wood in transit.

Entry before clearance by exporter.

First Schedule.

5. Every exporter of logwood, pine, cedar or mahogany, shall, before the clearance outwards of the ship whereby such logwood, pine, cedar or mahogany is to be exported is granted, deliver to the Comptroller an entry in the form in the First Schedule, containing the several particulars indicated therein or required thereby and shall at the same time produce the bill of lading relating to such logwood, pine, cedar or mahogany and pay the duty imposed under the provisions of this Part. Every such exporter shall if required by the Comptroller either at the time of such clearance or at any time within one year thereafter produce a certificate of measurement under the hand of a licensed measurer of all pine, cedar and mahogany, exported by him showing the measurement of each piece of such pine, cedar and mahogany and all such particulars as to deductions from gross measurements as are usually shown in the measuring sheets of measurers of wood in Belize.

Penalty.

6. Every person who, contrary to the provisions of section 5, neglects or refuses to deliver the entry or to produce the bill of lading and certificate of measurement required to be delivered and produced to the Comptroller, or who delivers an entry that is false in any particular, shall be liable for each offence to a fine not exceeding five hundred dollars.

Summary recovery of duties and penalties.

7. The duty imposed and penalties incurred under this Act shall be recoverable on summary conviction in the name of the Comptroller.

Regulations.

8. The Minister may make regulations-

40 of 1963.

(a) providing for the method of ascertaining the volume or measurement of wood on which duty is payable under this Act;

(b) generally for carrying out the provisions of this Act.

## PART II

*Cocomut Export Duty*

- 9.-(1) There shall be levied, collected and paid into the Consolidated Revenue Fund an export duty on all coconuts exported from and which are the produce of Belize. Export duty on coconuts.
- (2) Such export duty shall be charged and assessed at the rate of eight *per centum* of the value of the coconuts to be exported.
- (3) The value of the coconuts shall be assessed by the Comptroller in such manner as the Minister may, by regulation, prescribe from time to time. 40 of 1963.
- (4) The duty shall be paid by the exporter to the Comptroller at the time of the exportation.
10. On payment of the duty imposed by this Act every exporter of coconuts shall deliver to the Comptroller an entry in the form in the Second Schedule containing the several particulars indicated therein or required thereby. Export entry to be passed by exporter. Second Schedule.
11. Every person who contrary to the provisions of section 10 neglects or refuses to deliver the entry thereby required to be delivered to the Comptroller or who delivers any entry that is false in any particular shall be liable to a fine not exceeding one thousand dollars. Penalty.
12. The duty imposed by this Part and the penalties incurred under the same shall be recoverable on summary conviction in the name of the Comptroller. Recovery of duties and penalties.
13. The Minister may make regulations for ascertaining the wholesale market price of coconuts exported from Belize at the port of discharge where such coconuts are discharged. Regulations.

## FIRST SCHEDULE

[Section 5]

*Port of Belize-Entry for Export Duty*

Date	Name of Exporter	Name of Exporting Ship	Destination	Logwood Tons	Mahogany, Pine or Cedar feet	Rate of Duty	Amount of Duty

I declare the above particulars to be just and true in all respects.

*Comptroller.*

*Exporter or Agent.*



SECOND SCHEDULE

[Section 10]

Port of				Entry for Export Duty.			
Date	Name of Exporter	Name of Ship	Destination	Number of Coconuts	Value	Rate of Duty	Amount of Duty

I declare the above particulars to be just and true in all respects.

*Comptroller.*

*Exporter.*

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