

BELIZE:

## STATUTORY INSTRUMENT

No. 84 of 2018

*ORDER made by the Minister responsible for Finance in exercise of the powers conferred upon him by section 95 of the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition, 2011, and all other powers thereunto him enabling.*

*(Gazetted 4th December, 2018).*

*WHEREAS, the Belize Constitution does not prohibit retroactive amendments to tax laws;*

*AND WHEREAS, in promulgating retroactive legislation it is necessary to weigh the public interest and the needs of the treasury;*

*AND WHEREAS, the economic demands of the State must be considered in the context of the purpose and effect of the intended legislation;*

*NOW THEREFORE, the following amendments to the Schedules of the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition 2011, are made.*

1. This Order may be cited as the

Citation.

**GENERAL SALES TAX (AMENDMENT OF SCHEDULES) (NO. 2) ORDER, 2018.**

2. The Second Schedule is amended by the inserting a new item 6A as follows -

Amendment  
of Second  
Schedule.

6A. For the purposes of item 6, the words "operation or management of a ship" shall not include tours contractually supplied by tour operators to cruise line operators.

Amendment  
of Fourth  
Schedule.

3. The Fourth Schedule to the principal Act is amended –

- (a) under the heading “UTILITIES AND PUBLIC TRANSPORT” in item 13 (b) by inserting after the word “tour” the words “or tours contractually supplied by tour operators to cruise line operators”;
- (b) under the heading “EXPORTED SERVICES” in item 16 by deleting the full stop and inserting the words “not including tours contractually supplied by tour operators to cruise line operators”.

Commencement.

4. This Order is deemed to have come into force on 1st July, 2006 and is applicable to services offered contractually by tour operators to cruise line operators.

Negative  
Resolution.

5. This Order is subject to negative resolution.

MADE by the Minister responsible for Finance this 4th day of December, 2018.



(Rt. Hon. Dean O. Barrow)  
*Prime Minister and  
Minister responsible for Finance*