

BELIZE:

**GENERAL SALES TAX (AMENDMENT OF SCHEDULE) ORDER,
2024**

ARRANGEMENT OF PARAGRAPHS

1. Citation.
2. Amendment of Schedule III.
3. Expiration.
4. Negative resolution.

BELIZE:**STATUTORY INSTRUMENT****NO. OF 2024**

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 2020, and all other powers thereunto him enabling.

(Gazetted, 2024)

Citation.

1. This Order may be cited as the

**GENERAL SALES TAX (AMENDMENT OF SCHEDULE) ORDER,
2024,**

CAP. 63.

and shall be read and construed as one with the General Sales Tax Act, which as amended, is hereinafter referred to as the principal Act.

Amendment of
Schedule III.

2. Schedule III of the principal Act is amended by inserting the following new items under the new Heading “Temporary Zero Rate of GST” after the item under Heading VIII–

“IX Temporary Zero Rate of GST

1.–(1) All standard rated goods sold by registered suppliers on December 14th, 15th, 21st, and 22nd, 2024, other than–

- (a) goods sold on consignment or on a wholesale basis;
- (b) goods on credit, credit instalment or hire purchase; and
- (c) motor vehicles, gasoline, liquefied petroleum gas, diesel, guns, ammunitions, cigarettes and alcoholic beverages.

(2) Notwithstanding item 1(1), GST shall be charged and remain payable on taxable importations on the aforementioned dates.

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2. Picnic shoulder ham, Smoked ham leg, and imported turkey on retail sales for the duration of the month of December 2024.”.
 3. This Order expires on the 31st day of December, 2024. Expiration.
 4. This Order is subject to negative resolution. Negative resolution.

MADE by the Minister responsible for finance this day of December, 2024.



(HON. JOHN BRICEÑO)

Prime Minister and Minister of Finance, Economic Development,
Investment, Civil Aviation and Immigration
(Minister responsible for finance)