

BELIZE:

STATUTORY INSTRUMENT

No. 49 of 2014

ORDER made by the Minister of Finance in exercise of the powers conferred upon him by section 95 of the General Sales Tax Act, (No. 49 of 2005), and all other powers thereunto him enabling.

(Gazetted 27th September, 2014).

1. This Order may be cited as the

Short title.

GENERAL SALES TAX (AMENDMENT OF SCHEDULES) ORDER, 2014.

2. The Third Schedule to the General Sales Tax Act [relating to Zero-rated Supplies and Imports] is hereby amended at Heading No. VIII (OTHERS) by inserting a new item immediately after item No. 1 as follows:-”

Amendment of
Third
Schedule.
Act 49/05
S.I. 38/10

“Internet Services

2. A supply of internet services and data related thereto.”

3. The Fourth Schedule to the General Sales Tax Act [relating to Exempt Supplies of Goods and Services] is hereby amended by deleting the following item at the end thereof:-

Amendment of
Fourth
Schedule. S.I
95/11.

“Internet Services

19. A supply of internet services including the rental of equipment (modem) to customers for internet access.”

and replacing it with the following item:-

“Internet Services

19. The rental of equipment (modem) to customers for internet access.”

Repeal of S.I.
No. 95/11.

4. The General Sales Tax (Amendment of Schedules) (No. 2), Order, 2011 is hereby repealed.

Commencement.

5. This Order shall take effect from the **1st day of September, 2014.**

MADE by the Minister of Finance this 17th day of September, 2014.



(DEAN O. BARROW)
Minister of Finance

