

**BELIZE:**

**STATUTORY INSTRUMENT**

**No. 60 of 2006**

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*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 1st July, 2006.)*

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**PART I**

**PRELIMINARY**

1. This Order may be cited as the

Short title.

**GENERAL SALES TAX ACT (AMENDMENT OF SCHEDULES) ORDER, 2006.**

2. The Third Schedule to the General Sales Tax Act is hereby amended by the addition of the following items after item 3:-

Amendment of  
Third  
Schedule.  
Act 49/05

**“SUPPLIES CONNECTED WITH AGRICULTURE**

4. Animal feeding stuff suitable for any live bird, fish, crustacean, mollusc or other animal of a kind generally used as, or producing, food for human consumption or for any draught animal.
5. Seeds and other means of propagation of plants and plants that are used for providing either food listed in item 1 of this Schedule or a feeding stuff referred to in item 4 above.

6. Preparations formulated for agricultural use, namely, fertilizers, pesticides, fungicides and herbicides.
7. Land preparation for agriculture, harvesting and crop dusting services.

### UTILITIES

8. A supply of water (other than water supplied in bottles or similar containers) or domestic sewerage services.”

Amendment  
of Fourth  
Schedule.  
Act 49/05


3. The Fourth Schedule to the General Sales Tax Act is hereby amended as follows: -

- (i) by deleting the caption “**Supplies Connected with Agriculture**” together with items 16, 17, 18 and 19 listed thereunder;
- (ii) by deleting the caption “**Fruit Concentrate**” together with item 21 listed thereunder;
- (iii) by deleting item **24** under the caption “**Utilities and Public Transport**”.

Commencement.

4. This Order shall take effect from **1<sup>st</sup> July 2006**.

**MADE** by the Minister of Finance this 1<sup>st</sup> day of July, 2006.

  
(SAID W. MUSA)  
Prime Minister and  
Minister of Finance