

BELIZE:

STATUTORY INSTRUMENT

No. 138 of 2007

REGULATIONS made by the Minister of Finance in exercise of the powers conferred upon him by section 96 of the General Sales Tax Act (No. 49 of 2005), and all other powers thereunto him enabling.

(Gazetted 22nd December, 2007.)

1. These Regulations may be cited as the

Short title.

GENERAL SALES TAX (LOCAL LANDING CHARGES) REGULATIONS, 2007,

2. (1) To obviate administrative difficulties involved in the collection and subsequent refund of General Sales Tax (GST) in certain cases, the Comptroller of Customs shall collect GST on local landing charges as reflected on the bill of lading at the time the importer pays customs and other duties and taxes to clear the cargo.

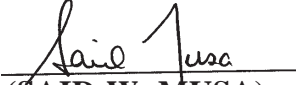
GST on landing charges.

(2) In view of subregulation (1) above, the Port of Belize Ltd (PBL) is relieved of any liability to collect GST in respect of landing charges upon the importation of cargo, but PBL will continue to collect and account for GST in respect of handling charges on **export** of goods (except re-export of imported goods.)

3. These Regulations shall take effect from the 10th July, 2006.

Commencement.

MADE by the Minister of Finance this 13th day of December, 2007.



(SAID W. MUSA)
Minister of Finance