

B E L I Z E:

STATUTORY INSTRUMENT

No. 77 of 2008

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 26th July, 2008.)

1. This Order may be cited as the

Short title.

GENERAL SALES TAX ACT (AMENDMENT OF SCHEDULES) (NO. 5) ORDER, 2008.

2. The Third Schedule to the General Sales Tax is hereby amended as follows:-

Amendment of
Third Schedule.
Act 49/05
S.I. 60/06
86/06
123/07.

(a) in paragraph 1 headed "Food for Human Consumption", by adding the following new food items after item 16:-

"17. Cooking oil

18. Instant Coffee

19. Tea

20. Chicken Sausages (in Cans)

21. Corned Beef (in Cans)

22. Powdered Milk";

(b) by adding the following new heading and entries after entry 9:-

"MEDICINES AND MEDICAL SUPPLIES FOR HUMAN USE"

10. Analgesics in the form of liquids, tablets, capsules, or other solid dosage forms for oral or rectal use.
11. Cough and cold preparations in the form of liquid, tablets, capsules or other solid dosage forms for oral or nasal use.
12. Diagnostic-testing kits and devices for testing glucose in blood and urine.
13. Insulin and insulin syringes with needles and devices of a type not exceeding 100 units (1.0ML) capacity, for the administration of U-100 insulin.
14. Oral rehydration preparations in the form of salts or solutions of W.H.O./Paramacopoeia standards.
15. Dialysis fluids.
16. Oxygen.
17. Anti-Retroviral Medicines"

Amendment of
Fourth
Schedule.
Act 49/05
S.I. 60/06
92/07
123/07.

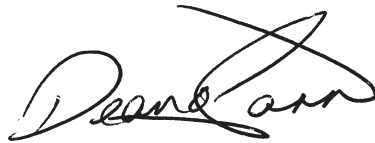
3. The Fourth Schedule to the General Sales Tax Act is hereby amended by deleting the heading "**Medicines and Medical Supplies for Human use**", together with items 9 & 15 appearing thereunder, and replacing the same with the following:-

"MEDICAL SERVICES

9. Medical, dental, hospital, optical and paramedical services, other than veterinary services and cosmetic surgery."

4. This Order shall come into force on the 1st day of August, 2008. **Commencement.**

MADE by the Minister of Finance this 7th day of July, 2008.



(DEAN O. BARROW)
Prime Minister and Minister of Finance