

**BELIZE:**

**STATUTORY INSTRUMENT**

**No. 20 of 2018**

*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 2011, and all other powers thereunto him enabling.*

*(Gazetted 7th April, 2018).*

1. This Order may be cited as the

Citation.

**GENERAL SALES TAX (AMENDMENT OF SCHEDULES) ORDER, 2018.**

2. The Second Schedule to the Act is amended under the Heading: SERVICES CONSUMED OUTSIDE BELIZE, by deleting item 13.

Amendment  
of Second  
Schedule.

3. The Third Schedule to the Act is amended –

Amendment  
of Third  
Schedule.

(a) under Heading III. UTILITIES, by deleting item 2 (relating to butane gas);

(b) under Heading VIII. OTHER, by deleting item 2 (relating to Internet Services);

4. The Fourth Schedule to the Act is amended –

Amendment  
of Fourth  
Schedule.

(a) in paragraph (1), by deleting the definition of “new residential premises”;

(b) under the Heading: RESIDENTIAL PROPERTY, by deleting the words “other than new residential premises”;

20/5/18

(c) under the Heading: UTILITIES AND PUBLIC TRANSPORT, by inserting next after item 15 a new item –

“15A. Butane Gas for domestic use.”;

(d) under the Heading: EXPORTED SERVICES, by inserting next after item 16 a new item –

“16A. A supply of Business Processing Outsourcing (“BPO”) or Call Centre services.”;

(e) under the Heading: GOODS AND SERVICES SUPPLIED TO THE GOVERNMENT OF BELIZE, by –

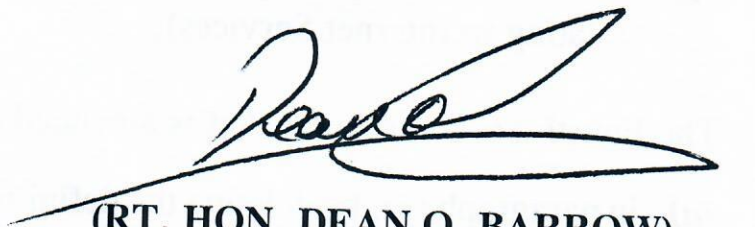
(i) deleting from item 18(ii) the words immediately following the word “under” and substituting the words “a written contract between the Government of Belize and any foreign donor agency,”; and

(ii) deleting item 18(iii); and

(f) by deleting the heading “INTERNET SERVICES” and item 19.

Commencement. 5. This Order shall come into force on the 1st day of April, 2018.

**MADE** by the Minister responsible for Finance this 28th day of March, 2018.



(RT. HON. DEAN O. BARROW)  
*Prime Minister and Minister of Finance and  
Natural Resources*

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