

No. 75J

General Sales Tax

BELIZE:

STATUTORY INSTRUMENT

No. 75 of 2012

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 31st July, 2012.)

1. These Regulations may be cited as the

GENERAL SALES TAX (AMENDMENT) REGULATIONS, 2012,

Short title.

and shall be read and construed as one with the General Sales Tax Regulations which, as amended, are hereinafter referred to as the principal Regulations.

S.I. 59/06
37/10
22/11
29/11.

2. The principal Regulations are hereby amended by repealing Regulation 27A thereof [relating to special tax credit in respect of zero-rated gasoline supplies etc., which had been inserted by S.I. No. 29 of 2011].

Repeal of
Reg. 27A.

of
de.

S.I. 29/11.

3. The Third Schedule to the principal Regulations (List of Zero-rated items with Tariff Headings) is amended at Heading VIII (OTHERS) by deleting the following tariff sub-headings [which had been inserted by S.I. No. 22 of 2011].

Amendment of
Third
Schedule.

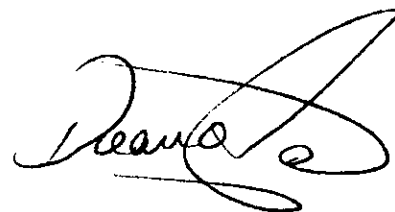
S.I. 22/11.

- "2710.11.31 Gasoline 90 octane or more (Premium)
- 2710.11.39 Other
- 2710.19.20 Illuminating Kerosene
- 2710.19.40 Diesel oil
- 2710.19.50 Gas oils (other than Diesel oil)"

Commencement.

4. These Regulations shall take effect from the **31st day of July, 2012.**

MADE by the Minister of Finance this 30th day of July, 2012.

A handwritten signature in black ink, appearing to read 'Dean O. Barrow', with a large, stylized flourish extending from the end of the signature.

(DEAN O. BARROW)

Prime Minister and Minister of Finance