



No. 35 of 2017

I assent,

(SIR COLVILLE N. YOUNG)  
*Governor-General*

21<sup>st</sup> July, 2017.

AN ACT to amend the General Sales Tax Act, Chapter 63 of the Statutory Laws of Belize, Revised Edition 2011, to include an administrative fee for the replacement of a GST certificate of registration; to provide a time limit for claiming a refund; to give the Commissioner the power to temporarily close businesses for repeated violations; and to provide for matters connected therewith or incidental thereto.

(Gazetted 22<sup>nd</sup> July, 2017).

*BE IT ENACTED, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:*

1. This Act may be cited as the

Short title and construction.

GENERAL SALES TAX ACT (AMENDMENT)

CAP. 63.

(NO. 2) ACT 2017