

BELIZE:

STATUTORY INSTRUMENT

No. 19 of 2018

REGULATIONS made by the Minister responsible for Finance in exercise of the powers conferred upon him by section 96 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 31st March, 2018)

1. These Regulations may be cited as the

Citation.

**GENERAL SALES TAX (AMENDMENT)
REGULATIONS 2018,**

and shall be read and construed as one with the General Sales Tax Regulations, 2006, which, as amended, are hereinafter referred to as the principal Regulations.

2. Regulations 28 of the principal Regulations is amended—

Amendment of
regulation 28.

(a) in sub-regulation (2), by deleting the word “Retailers” and substituting the words “Subject to sub-regulation (3), retailers”;

(b) by inserting next after sub-regulation (2) the following as sub regulation (3)—

“(3) Retailers registered for GST whose annual sales exceed \$100,000.00 shall utilize a point-of-sale system to record daily cash takings.”

3. These Regulations shall come into force on the 1st day of April, 2018.

Commencement.