

**BELIZE:**

**CUSTOMS REGULATION (AMENDMENT) ACT, 2016**

**ARRANGEMENT OF SECTIONS**

1. Short title.
2. Amendment of section 2.
3. Amendment of section 6.
4. Amendment of section 15.
5. Amendment of section 16.
6. Amendment of section 22.
7. Amendment of section 42.
8. Amendment of section 47.
9. Insertion of Part IVA.
10. Amendment of section 59.
11. Amendment of Part heading.
12. Insertion of section 77A.
13. Amendment of section 107.
14. Amendment of section 108.
15. Amendment of section 109.
16. Amendment of section 110.
17. Amendment of section 111.
18. Amendment of section 112.
19. Consequential amendments.



No. 6 of 2016

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

14<sup>th</sup> April, 2016.

**AN ACT to amend the Customs Regulation Act, Chapter 49 of the Substantive Laws of Belize, Revised Edition 2011; to provide for measures to ensure compliance with international standards and obligations in relation to money laundering and terrorist financing; to raise the threshold for currency declarations to \$20,000; to simplify procedures for currency declarations; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 16<sup>th</sup> April, 2016)*

***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.

**CUSTOMS REGULATION (AMENDMENT)**  
**ACT, 2016,**

Cap. 49  
44 of 2005

and shall be read and construed as one with the Customs Regulation Act, which is hereinafter referred to as the principal Act.

Amendment of  
section 2.

2. The principal Act is amended in section 2—

(a) by inserting the following definitions in alphabetical order –

““currency” includes the following—

- (a) notes and coins in circulation as a medium of exchange;
- (b) postal orders;
- (c) cheques of any kind, including travellers' cheques;
- (d) bankers' drafts;
- (e) bearer bonds and bearer shares;
- (f) stored value instruments;
- (g) such other monetary instrument as the Minister may, by notice published in the *Gazette*, specify;

“declaration” means any information delivered to an officer of customs, whether orally or in a document, by a person or their agent and includes an entry;

“Minister” means Minister with responsibility for finance;

“stored value instrument” means an instrument in the form of a prepaid card or other portable device for which prefunded value is recorded on the payment instrument or

on a remote database, which must be accessed for payment authorization and includes prepaid cards;

- (b) by amending the definition of “goods” by deleting the words “currency in all forms” and replacing them with the word “currency”.

3. The principal Act is amended in section 6 by deleting subsection (2).

Amendment of  
section 6.

4. The principal Act is amended in section 15–

Amendment of  
section 15.

- (a) in subsection (1), by deleting the phrase “ice, livestock, bullion or coin” and replacing it with the phrase “goods of a perishable nature, bullion or currency”;
- (b) in subsection (2), by replacing the words “five hundred dollars” with the words “twenty thousand dollars”; and
- (c) in subsection (3), by deleting the phrase “livestock, ice, bullion or coin” and replacing it with the phrase “goods of a perishable nature, bullion or currency”;

5. The principal Act is amended in section 16 –

Amendment of  
section 16.

- (a) by deleting subsection (3) and replacing it with the following;

“(3) Where goods being entered inwards include currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, the person entering the goods shall—

- (a) declare and make a report of same in such form and manner and containing

such particulars as the Comptroller may prescribe; and

(b) answer such questions as the proper officer may put to him with respect to the goods and shall, if required by the proper officer, produce those goods for examination at such place as the Comptroller may direct.”;

(b) in subsection (4), by replacing the phrase “Without prejudice to subsection (3) above, where” with the word “Where”; and

(c) in subsection (5), by replacing the phrase “subsections (3) and (4)” with the phrase “subsection (4)”;

(d) by inserting the following new subsection after subsection (5)—

“(6) Any person failing to declare and make a report as required under subsection (3) or who, in purported compliance with subsection (3), knowingly or recklessly provides information that is false or misleading in a material particular, is guilty of an offence and is liable to a fine of \$65,000 or 3 times the value of the currency not declared or reported, whichever is the greater.”.

Amendment of  
section 22.

6. The principal Act is amended in section 22, by replacing the words “ice, livestock, or any bullion or coin” with the words “goods of a perishable nature, bullion or currency”.

Amendment of  
section 42.

7. The principal Act is amended in section 42 by inserting the following new subsections after subsection (2) —

“(3) Where the goods put on board any aircraft, vessel or vehicle for exportation from any port or place in the country include currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, the owner of the goods, or the person exporting the goods or his agent concerned with exportation, shall—

- (a) declare and make a report of same in such form and manner and containing such particulars as the Comptroller may prescribe; and
- (b) answer such questions as the proper officer may put to him with respect to the goods and shall, if required by the proper officer, produce those goods for examination at such place as the Comptroller may direct.

(4) Any person failing to declare and make a report as required under subsection (3) or who, in purported compliance with subsection (3), knowingly or recklessly provides information that is false or misleading in a material particular, is guilty of an offence and is liable to a fine of \$65,000 or 3 times the value of the currency not declared or reported, whichever is the greater.”.

8. The principal Act is amended in section 47—

Amendment of  
section 47.

- (a) by designating the section as subsection (1);
- (b) in subsection (1), by deleting the words “The exporter” and replacing them with the phrase “Subject to subsection (2), the exporter”; and
- (c) by inserting the following new subsections after subsection (1)—

“(2) Where goods for which no bond is required for exportation include currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, the owner of the goods, or the person exporting the goods or his agent concerned with exportation, shall, prior to the clearance outwards—

- (a) declare and make a report of same in such form and manner and containing such particulars as the Comptroller may prescribe; and
- (b) answer such questions as the proper officer may put to him with respect to the goods and shall, if required by the proper officer, produce those goods for examination at such place as the Comptroller may direct.

(3) Any person failing to declare and make a report as required under subsection (2) or who, in purported compliance with subsection (3), knowingly or recklessly provides information that is false or misleading in a material particular, is guilty of an offence and is liable to a fine of \$65,000 or 3 times the value of the currency not declared or reported, whichever is the greater.”.

Insertion of  
Part IVA.

9. The principal Act is amended by inserting the following Part immediately after Part IV—

#### **“PART IVA**

##### *Importation and Exportation by Post*

Importation  
and  
exportation of  
goods by post.

**51A.** (1) Without prejudice to any other provision of this Act and notwithstanding the Post Office Act, Cap. 228—

- (a) all letters arriving in Belize from abroad shall be produced to the proper officer and, if in his opinion any such letter could contain other than written or printed material, he may require it to be opened in the presence of the Postmaster or any person authorised by him and, if any such letter is found to contain dutiable, restricted or prohibited goods, such goods are liable to forfeiture;
- (b) all postal packets arriving in Belize from abroad shall be accompanied by a customs declaration and shall be produced to the proper officer, who may require them to be opened in the presence of the Postmaster or any person authorised by him, and where any goods contained in a postal packet—
  - (i) do not correspond with any declaration of contents made in respect of them, or
  - (ii) are not accompanied by a customs declaration,

those goods are liable to forfeiture; and

- (c) no goods imported into Belize by post shall be allowed to be removed from the control of the Postmaster until all duty chargeable on them has been paid.



(2) Without prejudice to any other provision of this Act—

- (a) all letters posted in Belize for transmission abroad shall be produced to the proper officer and, if in his opinion any such letter could contain other than written or printed material, he may require it to be opened in the presence of the Postmaster or any person authorised by him and, if any such letter is found to contain restricted or prohibited goods, such goods shall be liable to forfeiture;
- (b) all postal packets posted in Belize for transmission abroad shall be accompanied by a customs declaration and shall be produced to the proper officer, who may require them to be opened in the presence of the Postmaster or any person authorised by him, and where any goods contained in a postal packet—
  - (i) do not correspond with any declaration of contents made in respect of them, or
  - (ii) are not accompanied by a customs declaration,

those goods are liable to forfeiture.

(3) Without prejudice to subsection (1) or (2), any person who—

- (a) claims a letter or postal packet arriving in Belize; or

(b) posts a letter or postal packet in Belize for transmission abroad;

which contains currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, shall declare and make a report of same in the prescribed form.

(4) Any person failing to declare and make a report as required under subsection (3) or who, in purported compliance with this section, knowingly or recklessly provides information that is false or misleading in a material particular, is guilty of an offence and is liable to a fine of \$65,000 or 3 times the value of the currency not declared or reported, whichever is the greater.

(5) The Minister, in consultation with the minister with responsibility for the postal service, may make regulations prescribing the procedure on the importation and exportation of letters and postal packets and may exempt such importation or exportation from such requirements of such sections of the Act as he thinks fit.”.

10. The principal Act is amended in section 59 by replacing the words “five hundred dollars” with the words “fifty thousand dollars”.

Amendment of  
section 59.

11. The principal Act is amended in the heading of Part VI, by inserting the word “Control,” immediately before the word “Searches”.

Amendment of  
Part heading

12. The principal Act is amended by inserting the following Part immediately after the heading of Part VI—

Insertion of  
section 77A.

Customs  
control of  
persons  
entering or  
leaving Belize.

**77A.** (1) Any person entering Belize shall, at such place and in such manner as the Comptroller may direct, declare any goods contained in his baggage or carried with him that—

- (a) he has obtained outside of Belize; or
- (b) being dutiable goods or chargeable goods that he has obtained in Belize without payment of duty;

and in respect of which he is not entitled to exemption from duty or tax by virtue of any enactment.

(2) Any person entering or leaving Belize shall—

- (a) if he is in possession of currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, declare and make a report of same in such form and manner and containing such particulars as may be prescribed; and
- (b) answer such questions as the proper officer may put to him with respect to his baggage and any goods contained therein or carried with him, and, if required by the proper officer, produce that baggage and any such goods for examination at such place as the Comptroller may direct.

(3) Any person failing to declare any baggage or goods as required under this section or who, in purported compliance with this section, knowingly or recklessly provides information that is false or

misleading in a material particular, is guilty of an offence and is liable to a fine of \$65,000 or 3 times the value of the goods not declared or the baggage or goods not produced, as the case may be, whichever is the greater.

(4) Any goods chargeable with any duty that are found concealed or are not declared and any goods that are being, or have been, brought into or taken out of Belize contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment is, in addition to any other applicable penalty, liable to forfeiture.

13. The principal Act is amended in section 107 by replacing the words “five hundred dollars” with the words “twenty thousand dollars”.

Amendment of  
section 107.

14. The principal Act is amended in section 108 by replacing the words “one thousand dollars” with the phrase “twenty thousand dollars or three times the value of the goods, whichever is greater,”.

Amendment of  
section 108.

15. The principal Act is amended in section 109 by replacing the words “five hundred dollars” with the phrase “twenty thousand dollars or three times the value of the goods, whichever is greater”.

Amendment of  
section 109.

16. The principal Act is amended in section 110 by replacing the words “five hundred dollars” with the words “twenty thousand dollars”.

Amendment of  
section 110.

17. The principal Act is amended in section 111 by replacing the words “five hundred dollars” with the phrase “twenty thousand dollars or three times the value of the goods, whichever is greater”.

Amendment of  
section 111.

Amendment of  
section 112.

18. The principal Act is amended in section 112 by replacing subsection (3) with the following subsection—

“(3) A person who is guilty of an offence under this section is liable—

(a) on summary conviction, to a fine of twenty thousand dollars or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding two years or to both; or

(b) on conviction on indictment, to a fine of fifty thousand dollars or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or to imprisonment for a term not exceeding five years or to both.”.

Consequential  
amendments.

19. The subsidiary laws set out in the Schedule are amended to the extent indicated.

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**SCHEDULE****(Section 19)****CONSEQUENTIAL AMENDMENTS****Consequential amendments to Customs Regulation (Prohibited and Restricted Goods) (Consolidation) Order**

**1.** The Customs Regulation (Prohibited and Restricted Goods) (Consolidation) Order is amended in Part II of the Schedule—

(a) under the heading “Inward”—

(i) by replacing Paragraph 7 with the following—

“7. Any notes of a class which are, or have at any time been, legal tender in Belize; any such other notes as may be specified by order of the Central Bank which are or have at any time been legal tender in any territory; any certificates of title to any security, including such certificate which has been cancelled and any document certifying the destruction, loss or cancellation of any certificate of title to a security; Treasury bills; and any other instrument, bill or thing prohibited to be imported by Part IV of the Exchange Control Regulations, except with the permission of the Central Bank.”;

(ii) by inserting after Paragraph 7 the following new paragraph—

“7A. Currency, as defined in the Act, in the amount of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, unless entered or declared and reported in accordance with section 16, 51A or 77A of the Act.”; and

(b) under the heading “Outward”—

(i) by replacing Paragraph 3 with the following—

“3. Any notes of a class which are, or have at any time been, legal tender in Belize or in any other territory; any postal orders; any gold; any certificate of title to a security and any coupon; any policy of assurance; any bill of exchange or promissory note; any document to which Regulation 4 of the Exchange Control Regulations applies; and any other document, instrument or thing prohibited to be exported by Part IV of the Exchange Control Regulations, except with the permission of the Central Bank.”;

(ii) by inserting after Paragraph 3 the following new paragraph—

“3A. Currency, as defined in the Act, in the amount of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, unless entered or declared and reported in accordance with section 42, 47, 51A or 77A of the Act.”.

### **Consequential amendments to Customs Regulation (Declaration Form and Green Line Notice) Regulations**

2. (1) The Customs Regulation (Declaration Form and Green Line Notice) Regulation is amended by this section.

(2) Regulation 3 is deleted and replaced with the following—

“In accordance with section 77A of the Act, every person entering or leaving Belize who carries with him currency of \$20,000 or more, or the equivalent in the currency of any other jurisdiction, shall, in addition to Customs Declaration Form referred to in Regulation 2 above, also complete and submit to the Customs Officer on duty a “Report of International Transportation of Currency” in the form set out in Schedule II hereto (referred to as “Customs Form C 300”).”.

(3) Regulation 4 is amended—

- (a) in subregulation (1)—
  - (i) in the definition of “family”, by inserting the words “or partners” after the word “wife”;
  - (ii) by inserting the following definition after the definition of “family”—

““partner” means —

- (a) a person who lives in a domestic relationship with another person which is similar to the relationship between husband and wife; or
    - (b) a person in a relationship with another person who is considered by the law of the jurisdiction which applies to the relationship as equivalent to a spouse.”; and
  - (b) in subregulation (2), by deleting the words “Report of Currency Importation Form” and replacing them with the words “Report of International Transportation of Currency or Monetary Instruments”.

(4) Schedule I is amended—

- (a) by deleting paragraph 11, and replacing it with the following—

“Are you carrying BZ\$20,000 or more or the equivalent in the currency of any other jurisdiction? (Currency includes all forms of currency and negotiable instruments, including notes and coins, postal orders, cheques of any kind including travellers’ cheques, bankers’ drafts, bearer bonds and bearer shares, and stored value instruments including prepaid cards.)”; and
- (b) in the paragraph under the heading “Importation of Currency”—



- (i) by deleting the figure “\$10,000” wherever it appears and replacing it with the figure \$20,000”;
- (ii) by deleting the words “Report of Currency Importation Form C300” and replacing them with the words “Report of International Transportation of Currency or Monetary Instruments Form C300”

(5) Schedule II is deleted and replaced with the following—



## REPORT OF INTERNATIONAL TRANSPORTATION OF CURRENCY OR MONETARY INSTRUMENTS

*You must read the notes on the reverse before completing this form. Complete all boxes using black or blue ink and capital letters.*

<b>PART A: To be completed by any person importing into Belize or exporting from Belize currency, and/or monetary instruments exceeding BZ\$20,000 (\$10,000 USD) in total or the equivalent in the currency of any other jurisdiction. Only one report per family is required. (See note A1)</b>			
Name (surname, first & middle names)		Date (dd/mm/yy ) of birth	
Permanent address		Place of birth	
		Nationality	
Address in Belize (if different from above)		Passport, or other government issued ID, number	
		If other, specify type of document	
Business, occupation or profession (name, address, telephone number)		Date (dd/mm/yy ) & place of issue	
		Source of funds (See note A2)	
Intended use of funds		Place of origin of funds (See note A3)	
<b>PART B: To be completed if you are importing or exporting the funds on behalf of a third party (include full details of name, address, telephone number).</b>			
Owner of funds (See note B1)		Recipient of funds (See note B2)	
Acting on behalf of Originator <input type="checkbox"/> Recipient <input type="checkbox"/> Other <input type="checkbox"/> If other, specify _____			
<b>PART C: Enter type and amount(s) of currency &amp; /or monetary instrument(s)</b>			
Currency (If more than one, specify type and amount of each)			
			Total amount BZ\$
Monetary instruments (Specify type, issuing entity, date, serial or ID number or mark, & value of each)			
			Total value BZ\$
<b>PART D: Certification and signature of person completing this report</b>			
I certify that all the statements herein are true and I understand that failure to declare or providing false or misleading information in this report is an offence punishable by a fine of up to \$65,000 or 3 times the value of the currency I am importing or exporting.			
Signature		Date	
FOR OFFICIAL USE ONLY	Land <input type="checkbox"/> Sea <input type="checkbox"/> Air <input type="checkbox"/>		Date & Time
	Specify location		
	Officer's signature		Imported <input type="checkbox"/> Exported <input type="checkbox"/>
	Printed name		Declared Yes <input type="checkbox"/> No <input type="checkbox"/>
		Customs Tracking #	If no, explain
		FIU Tracking #	

**Notes on completing this form**

You do not need to complete this form if you are carrying less than BZ\$20,000 (\$10,000 USD).

**General Information**

1. You must complete this form if you, or you and all family members with you, are entering or leaving Belize and are carrying currency of a combined value of BZ\$20,000 (\$10,000 USD) or more, or the equivalent in the currency of any other jurisdiction. Family includes husband and wife or partners and any minor children.
2. You must also complete this form if you are posting for delivery abroad, or receiving via post from abroad, currency of a value of BZ\$20,000 (\$10,000 USD) or more or the equivalent in the currency of any other jurisdiction.
3. Currency not only means notes and coins but also any monetary instruments, including postal orders, cheques of any kind including travellers' cheques, bankers' drafts, bearer bonds and bearer shares, and stored value instruments, including prepaid cards.
4. Only one form is required per family. If travelling with family members, the total value of the currency and/or monetary instruments being carried by all family members combined is the amount that must be reported.
5. The report must be signed and dated.
6. You will be liable to criminal and administrative penalties if you fail to comply with the obligation to declare, or provide incomplete or incorrect information. You must answer any questions Customs officers may ask you about the currency, and they may seize it (whether declared or not) if they have reasonable grounds to suspect that it is associated with criminal activity.

**Notes on completion of individual boxes**

- A1. Importing and exporting includes posting for delivery abroad and receiving via post from abroad.
- A2. Describe what the cash represents, for example, proceeds of sale of house or vehicle, business takings, personal savings, etc.
- A3. Identify the country in which the funds were obtained.
- B1. Enter name, address and business of person or company. If there is more than one owner, enter the details of the one who owns the greatest amount of the funds.
- B2. Enter name, address and business of intended recipient. If there is more than one intended recipient, enter details of the one most likely to receive the greatest amount of the funds.