

BELIZE:

CRUISE SHIP PASSENGER TAX ACT, 2015

ARRANGEMENT OF SECTIONS

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No. 7 of 2015

I assent,

(SIR COLVILLE N. YOUNG)

Governor-General

29th July, 2015

AN ACT to levy, charge and collect a tax on each manifested cruise ship passenger on a cruise ship entering and leaving Belize and tendering its passengers to the Fort Street Tourism Village; to validate the purported imposition, collection and distribution of a tax on each manifested cruise ship passenger on a cruise ship entering and leaving Belize and tendering its passengers to the Fort Street Tourism Village; and to provide for matters connected therewith or incidental thereto.

(Gazetted 1st August, 2015.)

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.

CRUISE SHIP PASSENGER TAX ACT, 2015

Interpretation.

2. In this Act, unless the context otherwise requires

“cruise ship” means a passenger ship employed in the carriage of passengers primarily on international voyages;

“cruise ship passenger” means a passenger arriving in Belize from a foreign port and leaving Belize within forty-eight hours after arrival on the same vessel by which he arrived;

“cruise ship passenger tax” means the tax levied and payable under section 4;

“Fort Street Tourism Village” means the land designated by the Government as the official port of entry of cruise ship passengers to Belize District, under and by virtue of a contract with the Government of Belize and the Belize Tourism Board;

“Fort Street Tourism Village Limited” means the company duly formed and established under the laws of Belize that owns and operates the Fort Street Tourism Village;

“manifested cruise ship passenger” means a cruise ship passenger whose name appears or would be entitled to appear on the passenger manifest for the voyage on which the passenger is carried, and who is not excluded from the payment of cruise ship passenger tax under section 4(5);

“passenger” means any person carried on a ship other than-

- (a) the master, an apprentice, a member of the crew or a person employed or engaged in any capacity on board the ship on the business of the ship;

- (b) a child under one year of age; or
- (c) a person carried on the ship in pursuance of the obligation laid upon the master to carry shipwrecked, distressed or other persons, or by reason of any circumstances which neither the master nor the owner nor the charterer (if any) could have prevented or forestalled;

“passenger ship” means a ship carrying or capable of carrying more than twelve passengers;

“resident passenger” means a passenger who, for the purposes of the Immigration Act is deemed to be a citizen of Belize or to possess permanent residency in Belize;

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“ship” includes every description of vessel used in navigation.

3. This Act applies to each manifested cruise ship passenger on a cruise ship entering and leaving Belize and which tenders its passengers to the Fort Street Tourism Village.

Application.

4. (1) Subject to the provisions of this Act, a tax to be known as the “cruise ship passenger tax” is hereby imposed, which shall be levied and charged on, and paid by, each manifested cruise ship passenger on a cruise ship entering and leaving Belize and which tenders its passengers to the Fort Street Tourism Village.

Cruise ship
passenger
tax.

(2) The rate of tax payable under subsection (1) and any variation thereof, shall be determined by the Belize Tourism Board.

(3) A determination made under subsection (2) shall be made by Order published in the *Gazette*.

(4) An Order made under subsection (3) shall be laid before the House of Representatives and be subject to negative resolution.

(5) The cruise ship passenger tax is not payable by a passenger who

- (a) is under the age of five years;
- (b) enjoys diplomatic immunities or privileges;
- (c) is a crew member of the vessel and who is on duty
- (d) is exempted from payment of the tax under any other law;
- (e) is a resident passenger;
- (f) is a person deported to Belize.

Collection and distribution of cruise ship passenger tax.

5. The cruise ship passenger tax levied, charged and payable under section 4 shall be collected by the Belize Tourism Board and may be shared between the Fort Street Tourism Village Limited and the Government of Belize in a ratio to be determined between the parties.

Validation of imposition, collection and distribution of cruise ship passenger tax.

6. Without prejudice to the generality of the foregoing provisions or any other law to the contrary, the purported imposition, and collection, in good faith and in the absence of statutory provision therefor, of a cruise ship passenger tax during the period commencing on the 20th day of December, 2000 and immediately preceding the commencement of this Act, and the distribution of the purported tax collected between the Fort Street Tourism Village or its predecessor and the Government of Belize or its nominee, are hereby validated and all such taxes levied or collected or purporting to have been levied or collected and distributed during that period are hereby declared to have been validly, properly and lawfully levied or collected and distributed as if done lawfully and in accordance with this Act.