



No. 3 of 2018

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

*29th March, 2018*

**AN ACT** to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2011, to implement the Customs and Excise Trade Classification based on the Harmonised System of Classification Version 2017; to implement the fourth phase of reduction of duties in accordance with the Economic Partnership Agreement; to vary the rates of excise duty on certain items; to increase the scope of items subject to excise duty; and to provide for matters connected therewith or incidental thereto.

*(Gazetted 31st March, 2018.)*

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

1. This Act may be cited as the

Short title.

**CUSTOMS AND EXCISE DUTIES (AMENDMENT)**  
**ACT, 2018.**

CAP. 48.  
12/2012.  
6/2013.  
14/2013.  
16/2015.  
8/2016.  
27/2017.

Repeal and  
Replacement  
of First  
Schedule.

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

2. The First Schedule to the principal Act is hereby repealed and replaced by the provisions appearing in the document headed:

**“Customs Tariff and Trade Classification  
First Schedule”,**

which upon commencement of this Act will be available by copy at the Customs & Excise Department in Belize City and at the Ministry of Finance in Belmopan, and shall be construed as part of the principal Act.

Amendment  
of Second  
Schedule.

3. The Second Schedule to the principal Act is hereby amended as follows:

(a) by substituting, in relation to the following Tariff Sub-heading, the rate of duty appearing therein opposite, for the rate of duty previously applicable:

<b>Tariff Heading No.</b>	<b>BZ</b>	<b>Description of Goods</b>	<b>Rate of Excise Duty</b>
<b>27.10</b>		<b>Light Oils and Preparations</b>	
2710.20.40	00	Fuel Oils	\$3.57/Imp. Gal.

(b) by adding the following new Tariff Sub-heading in its proper numerical position:-

<b>Tariff Heading No.</b>	<b>BZ</b>	<b>Description of Goods</b>	<b>Rate of Excise Duty</b>
<b>27.10</b>		<b>Light Oils and Preparations</b>	
2710.20.10	10	Other: Illuminating kerosene	\$1.27/Imp. Gal.

“[ HERE INSERT NEW FIRST SCHEDULE ]”

