

**BELIZE:**

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

**ARRANGEMENT OF SECTIONS**

1. Short title and construction.
2. Amendment of section 2.
3. Commencement.



No. 19 of 2018

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

*4th December, 2018*

**AN ACT to amend the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition 2011; to clarify definitions in the Act; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 4th December, 2018).*

***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

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

Short title and  
construction.  
CAP. 63.

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

Amendment of section 2.

2. The principal Act is amended in section 2 –

(a) by repealing the term “international transport” and its corresponding definition and replacing it with the following –

““international transport” means the supply of the following types of services –

(a) the services, other than ancillary transport services in relation to passengers, of transporting passengers by road, water or air –

(i) from a place outside Belize to another place outside Belize, including part of the transport that takes place in the territory of Belize;

(ii) from a place outside Belize to a place in Belize; or

(iii) from a place in Belize to a place outside Belize;

(b) the services, including ancillary transport services in relation to goods, of transporting goods from a place in Belize to another place in Belize to the extent that those services are supplied by the same supplier as part of the supply of services to which paragraph (a) applies; or

(c) the services of insuring, arranging for the insurance of, or arranging for the transport of passengers or goods to which paragraphs (a) or (b) apply;”

- (b) by inserting the following new terms and their corresponding definitions in their proper alphabetical sequence –

““ancillary transport services in relation to goods” means services dealing directly with the operations or management of a ship, aircraft or other vessel used in the transportation of goods;

“ancillary transport services in relation to passengers” means services dealing directly with the operations or management of a ship, aircraft or other vessel used in the transportation of passengers but does not include transportation of the passengers or crew of a ship, aircraft or other vessel for tours or other tourist services within Belize;”

3. This Act is deemed to have come into force on 1st July 2006.

Commencement.