

*Designated Processing Areas
(Special Border Entertainment Zone)*

BELIZE:

**DESIGNATED PROCESSING AREAS (SPECIAL BORDER
ENTERTAINMENT ZONE) (SANTA ELENA BELIZE/MEXICO
BORDER) REGULATIONS, 2025**

ARRANGEMENT OF REGULATIONS

1. Citation.
2. Interpretation.
3. Application to conduct an activity within Special Border Entertainment Zone.
4. Special Border Entertainment Zone Sub-committee

BELIZE:

STATUTORY INSTRUMENT

No. 123 of 2025

REGULATIONS made by the Designated Processing Areas Committee, with the approval of the Minister, in exercise of the powers conferred upon it by section 31 of the Designated Processing Areas Act, Chapter 280, of the Laws of Belize, Revised Edition 2020, and all other powers thereunto enabling him.

(Gazetted 3rd September, 2025).

1. These Regulations may be cited as the

Citation.

**DESIGNATED PROCESSING AREAS
(SPECIAL BORDER ENTERTAINMENT ZONE)
(SANTA ELENA BELIZE/MEXICO BORDER)
REGULATIONS, 2025.**

2. In these Regulations, unless the context otherwise requires—

Interpretation.

“Act” means the Designated Processing Areas Act; and
“entertainment” includes activities such as—

CAP. 280.

(a) gaming;

(b) hotels;

(c) international transportation hub;

(d) event planning, including concerts, sporting activities, festivals, fashion shows or competitions;
or

(e) other services ancillary to paragraphs (a) to (d).

Application
to conduct an
activity within
Special Border
Entertainment
Zone.

3.–(1) Notwithstanding regulation 5 of the Designated Processing Areas Regulations, a person who desires to conduct an activity within the national priority sector, Special Border Entertainment Zone may apply to the DPAC in the approved form for a DPA status.

- (2) An application under sub-regulation (1), shall be—
- (a) only in relation to a status as a Special DPA;
 - (b) in relation to the activity of entertainment; and
 - (c) in accordance with the provisions of the Act.

(3) The fee for an application under this regulation shall be suspended from the date of coming into force of these Regulations until 31 December, 2025.

(4) The DPAC shall approve or refuse an application in conformity with the recommendation of the Special Border Entertainment Zone Sub-committee.

(5) An application under this regulation shall be approved or refused by the DPAC within ten working days of submission of the application.

CAP. 63.

(6) Notwithstanding section 23 of the General Sales Tax Act, any company granted a benefit under these Regulations, shall be exempt from the requirement to be registered for the purposes of the General Sales Tax Act.

Special Border
Entertainment
Zone Sub-
committee.

4.–(1) There is established a body to be known as the Special Border Entertainment Zone Sub-committee.

(2) The Special Border Entertainment Zone Sub-committee shall consist of not more than five persons with knowledge of

the businesses and economic activity in the Corozal District, appointed by the Minister.

(3) The members of the Special Border Entertainment Zone Sub-committee shall be appointed to serve for a period of two years and be eligible for re-appointment.

(4) The Minister shall appoint one member to be the Chair of the Special Border Entertainment Zone Sub-committee.

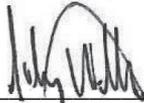
(5) The quorum of the Special Border Entertainment Zone Sub-committee shall be three members.

(6) The Special Border Entertainment Zone Sub-committee shall assist the DPAC in the administration of the Special Border Entertainment Zone, including to–

- (a) review applications for a DPA status in relation to the Special Border Entertainment Zone, and make recommendations for same to the DPAC;
- (b) advise and make recommendations to the DPAC on all aspects of development of the Special Border Entertainment Zone;
- (c) set standards and procedures for the development, efficient management and maintenance of the Special Border Entertainment Zone;
- (d) implement projects, administrative procedures or initiatives outlined by the DPAC for the development of Special Border Entertainment Zone;
- (e) assist the DPAC with ensuring compliance of the Act in relation to the Special Border Entertainment Zone;

- (f) submit quarterly reports to the DPAC on the progress of the the Special Border Entertainment Zone; or
- (g) assist the DPAC with any other function as determined necessary by the DPAC.

MADE by the Designated Processing Areas Committee with the approval of the Minister responsible for investment this 22 day of August 2025.

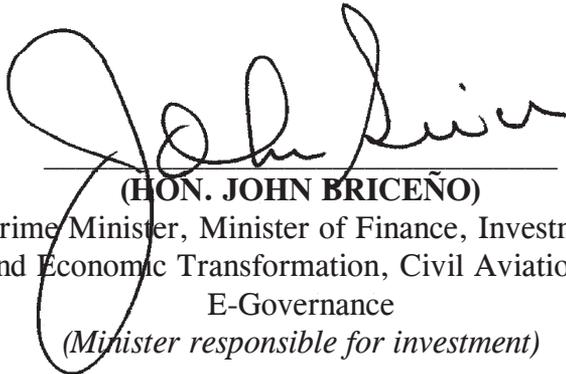


(JODY WILLIAMS)

Chairperson

Designated Processing Areas Committee

APPROVED by the Minister responsible for investment this 27 day of August 2025.



(HON. JOHN BRICEÑO)

Prime Minister, Minister of Finance, Investment
and Economic Transformation, Civil Aviation &
E-Governance

(Minister responsible for investment)