

**BELIZE:**

**GENERAL SALES TAX (AMENDMENT OF SCHEDULE)  
ORDER, 2025**

**ARRANGEMENT OF PARAGRAPHS**

1. Citation.
2. Amendment of Schedule III.
3. Expiration.
4. Negative resolution.

**BELIZE:**

**STATUTORY INSTRUMENT**

**No. 153 of 2025**

*ORDER made by the Minister responsible for Finance in exercise of the powers conferred upon him by section 95 of the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition 2020, and all other powers thereunto him enabling.*

*(Gazetted 9th December, 2025).*

1. This Order may be cited as the

Citation.

**GENERAL SALES TAX (AMENDMENT OF SCHEDULE) ORDER, 2025,**

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.

CAP. 63.

2. Schedule III of the principal Act is amended by inserting the following new items under the new Heading “Temporary Zero Rate of GST” after the item under Heading VIII–

Amendment of Schedule III.

“IX  
Temporary  
Zero Rate of  
GST

1.–(1) All standard rated goods sold by registered suppliers on December 6th, 7th, 21st, and 22nd, 2025, other than–

- (a) goods sold on consignment or on a wholesale basis;
- (b) goods on credit, credit instalment or hire purchase; and
- (c) motor vehicles, gasoline, liquefied petroleum gas, diesel, guns,

ammunitions, cigarettes and alcoholic beverages.

(2) Notwithstanding item 1(1), GST shall be charged and remain payable on taxable importations on the aforementioned dates.”

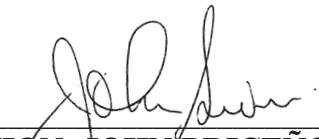
Expiration.

3. This Order expires on the 31<sup>st</sup> day of December, 2025.

Negative resolution.

4. This Order is subject to negative resolution.

**MADE** by the Minister responsible for finance this 5<sup>th</sup> day of December, 2025.



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**(HON. JOHN BRICEÑO)**

Prime Minister and Minister of Finance, Investment and Economic Transformation, Civil Aviation and

E-Governance

*(Minister responsible for finance)*