

BELIZE:**STATUTORY INSTRUMENT****No. 4 of 2026**

ORDER made by the Minister responsible for investment, in exercise of the power conferred upon him by, section 3(5) of the Fiscal Incentives Act, Chapter 54, of the Substantive Laws of Belize, Revised Edition 2020, and all other powers thereunto him enabling.

(Gazetted 10th January 2026)

1. This Order may be cited as the

Citation.

APPROVED ENTERPRISE (BELIZE MILLS LIMITED.) ORDER, 2026.

2. It is hereby declared that **BELIZE MILLS LIMITED** (the company), located at 1 ½ Miles Philip Goldson Highway Belize City, Belize District, is an approved enterprise under the Fiscal Incentives Act.

Declaration of approved enterprise.

3. The following persons are the shareholders of the company—

Shareholders.

(a) ADM Caribbean Inc;

(b) Jamaica Flour Mills Limited.

4. The approved activity of the company shall be agro processing, specifically, to mill wheat into flour and bran.

Approved activities.

5. The approved categories of the company shall be as stated in the Schedule.

Approved category. Schedule.

Incentives.

6.– (1) The incentives granted to the company shall include exemption from the following taxes and duties and be in accordance with the requirements outlined under sections 5(1) of the Fiscal Incentives Act–

- (a) import duty;
- (b) revenue replacement duty; and
- (c) excise duty.

(2) An exemption from any duty granted to the company shall not exempt the company from any requirement under the Income and Business Tax Act to file any return required to be filed under that Act or the payment of any duty or tax for which no exemption is granted to the company.

**Conditions.
Schedule.**

7. The Company may import items from the approved categories outlined in the Schedule, free from the duties listed under section 6, where the items are unavailable from suitable local products or raw materials in Belize, as determined by the Ministry.

**Incentive
Period.**

8. The period granted for the incentive shall be **three years**, commencing on **10th January 2026** and ending on **9th January 2029**.

SCHEDULE

Approved category

NO. CATEGORIES

- 1) Specialized Tools
- 2) Plant Machinery and Equipment

Made by the Minister responsible for Investment this 8th day of January 2026.



(HON. JOHN BRICEÑO)

*Prime Minister, Minister of Finance, Investment, Economic Transformation, Civil Aviation & E-Governance
(Minister responsible for investment)*