



No. 34 of 2001

I assent,

(SIR COLVILLE N. YOUNG)

Governor-General

22nd August, 2001

AN ACT to amend the Environmental Tax Act (No. 4 of 2001) to reduce the rate of tax; to provide for the imposition of a uniform rate of tax on goods imported into Belize; to expand the categories of exemption from tax; and to provide for matters connected therewith or incidental thereto.

(Gazetted 25th August, 2001.)

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.

ENVIRONMENTAL TAX (AMENDMENT)
ACT, 2001,

No. 4 of 2001. and shall be read and construed as one with the Environmental Tax Act, which is hereinafter referred to as the principal Act.

Amendment of section 2. 2. Section 2 of the principal Act is hereby amended by deleting the definition of the word “plastic” occurring therein.

Amendment of section 3. 3. Section 3 of the principal Act is hereby amended as follows:-

(a) by repealing subsection (1) thereof and replacing the same by the following:-

“(1) Subject to the provisions of this Act, there shall be charged, levied and collected on every good imported into Belize an *ad valorem* tax of one percent.”;

(b) in subsection (2), by deleting the words “referred to in subsection (1) above” occurring therein.

Amendment of section 4. 4. Section 4 of the principal Act is hereby amended as follows:-

(i) by renumbering that section as subsection (1) thereof;

(ii) in subsection (1) as so renumbered, by deleting the words “plastic bottles and containers containing” occurring in the opening sentence thereof;

(iii) by adding the following as subsection (2) thereof:-

“(2) In addition to the exemptions granted under subsection (1) above, the following goods shall be exempt from the application of tax:-

- (a) basic foodstuffs, namely, rice, beans, potatoes, coffee, tea, butter and butter substitutes, cheese, margarine, cooking oil, shortening, lard and lard substitutes, milk in powder form, condensed milk, baby formula, sardines, meat of swine salted or in brine, corned beef, salt;
- (b) goods which are made available from funds provided under grant agreements with external donor agencies, or funds borrowed from external financial institutions by the Government of Belize, or under a Government guarantee, to assist in the economic development of Belize.

5. Section 5 of the principal Act is hereby amended by repealing subsection (2) thereof.

**Amendment
of Section 5.**

6. Section 7 of the principal Act is hereby amended as follows:-

**Amendment
of Section 7.**

- (i) in paragraph (d), by deleting the word “and” occurring at the end thereof;
- (ii) in paragraph (e), by deleting full stop at the end thereof and adding a semi-colon and the word “and”;
- (iii) by adding the following as new paragraph (f) immediately after paragraph (e):
 - “(f) for strengthening the institutional capacity of the Department of the Environment”.

7. This Act shall come into force on a day to be appointed by the Minister by Order published in the *Gazette*.

Commencement.