



BELIZE

**SUGAR (SPECIAL FUNDS) ACT
CHAPTER 219**

REVISED EDITION 2000
SHOWING THE LAW AS AT 31ST DECEMBER, 2000

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws-	Page
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CHAPTER 219

SUGAR (SPECIAL FUNDS)

ARRANGEMENT OF SECTIONS

1. Short title.
2. Establishment of Funds.
3. Amount to be levied on sugar exporters.
4. Allocation to special funds of amounts paid under section 3.
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CHAPTER 219**SUGAR (SPECIAL FUNDS)**

Ch. 120,
R.L., 1958.
CAP. 180,
R.E. 1980-1990.
40 of 1963.
11 of 1976.

[1st January, 1954]

Short title.

1. This Act may be cited as the Sugar (Special Funds) Act.

Establishment of
Funds.

2. For the purposes of this Act there shall be established the following special funds-

(a) a Sugar Price Stabilization Fund;

(b) a Sugar Rehabilitation Fund; and

(c) a Sugar Labour Welfare Fund.

Amount to be
levied on sugar
exporters.

3.-(1) Subject to section 5, every exporter who, after 1st January, 1954, either exports any sugar to which this section applies pursuant to any sale or agreement to sell or with a view to sale, or sells any sugar to which this section applies for export, shall, within such time as may be prescribed by the Financial Secretary, after the receipt, whether in Belize or elsewhere, by himself or by any person on his behalf of moneys-

(a) in respect of the sale of such sugar; or

(b) in the event of such sugar being lost, stolen, damaged or destroyed before the property in such sugar passes to any purchaser thereof, under any policy of insurance in relation to such sugar,

pay to the Financial Secretary an amount which shall be levied at the rate of eleven dollars in respect of every ton of sugar so exported, sold for export or

lost, stolen, damaged or destroyed.

(2) This section applies to all sugar exported from Belize. 11 of 1976.

(3) In default of payment when due of any amount payable under this section by an exporter of sugar, such amount shall, after demand for payment has been made by the Financial Secretary, be recoverable by him against the exporter as a debt due to the Government.

(4) For the purposes of this section, the tonnage exported shall be deemed to be the outturn tonnage as certified by the account sales.

4. The Financial Secretary shall, subject to section 5, allocate the amounts paid to him under section 3 to the credit of the special funds specified in section 2 in the following proportions- Allocation to special funds of amounts paid under section 3.

(a) to the Sugar Price Stabilization Fund, the sum of five dollars;

(b) to the Sugar Rehabilitation Fund, the sum of four dollars;

(c) to the Sugar Labour Welfare Fund, the sum of two dollars.

5.-(1) The Minister may, by Order published in the *Gazette*:- Power of Minister to vary or discontinue rates.

(a) at any time and from time to time, vary the rate specified in subsection (1) of section 3;

(b) at any time and from time to time, vary the proportions set out in section 4; 40 of 1963.

(c) prescribe that the amount specified in section 3 shall cease to be levied, collected and paid on or after a date specified in the Order.

(2) An Order made under paragraph (a) or paragraph (b) of subsection (1) of this section shall have effect as if the varied rate or the varied proportions were specified or set out in subsection (1) of section 3, or in section 4, as the case may be, of this Act.

(3) An Order made under paragraph (c) of subsection (1) of this section shall not affect the power of the Financial Secretary under subsection (3) of section 3 to recover any amount payable under that section but not paid before the date specified in the Order and that section shall continue to have effect in the same manner and to the same extent as if the Order had not been made.

Regulations.

6.-(1) The Minister may make regulations for the better carrying out of the provisions of this Act and in particular-

- (a) for the management and control of the Funds and for the investment thereof, and for the auditing of any accounts in relation to such Funds;
- (b) prescribing the constitution and powers of committees which may be set up for the administration of the Funds;
- (c) prescribing the purposes for which the Funds may be used;
- (d) requiring exporters to furnish to such authority in such form and at such times such returns containing such information relating to the exportation and to the sale by them or on their behalf of any sugar;
- (e) requiring exporters to produce any books of account kept by them, or any invoices, bills of lading or other documents in their possession or under their control relating to the exportation or sale of any sugar for the inspection by such authority within such period and at such place as may be

prescribed.

(2) Regulations under this section may be made with retroactive effect to the date upon which this Act came into operation.

(3) Regulations made under this section shall be laid before the National Assembly as soon as may be after the making thereof.

7. No income tax shall be payable upon any of the Funds constituted under this Act or upon any moneys accruing from any source to any of the said Funds. Relief from income tax.

8. Any person who contravenes or fails or neglects to comply with any of the provisions of this Act shall, on summary conviction, be liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months. Penalty.