



No. 4 of 2009

I assent,

*Governor-General*

AN ACT to amend the Environmental Tax Act, Chapter 64:01 of the Laws of Belize, Revised Edition 2000-2003, to vary the rate of tax on certain imported fuel products; and to provide for matters connected therewith or incidental thereto.

(Gazetted , 2009.)

***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, 2009,**

CAP. 64:01  
Act No. 34/01  
9/05  
17/05.

and shall be read and construed as one with the Environmental Tax Act, which, as amended, 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 "Minister" and substituting therefor the following:

““Minister” means the Minister of Finance.’

Amendment  
of section 3.

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

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

“(1) Subject to the provisions of this Act, there shall be charged, levied and collected on goods imported into Belize an environmental tax at the following rates:

- |       |  |   |  |
|-------|--|---|--|
| (i)   | Vehicles over 4 cylinders                            | - | 5% <i>ad valorem</i>   |
| (ii)  | Fuel products as set out in the Schedule to this Act | - | the rate specified in Column 3 of the Schedule opposite the goods in question. |
| (iii) | All other goods not falling within (i) or (ii) above | - | 2% <i>ad valorem</i> ;"  |

- (b) by adding the following new subsections immediately after subsection (3);

"(4) The Minister may, from time to time by Order published in the *Gazette*, amend the Schedule.

(5) Every Order made by the Minister pursuant to subsection (4) above shall be subject to negative resolution of the National Assembly."

4. The principal Act is hereby amended by the addition of the Schedule to this Act immediately after section 9.

Addition of  
Schedule.

5. This Act shall come into force on **1<sup>st</sup> April, 2009.**

Commencement.

## SCHEDULE

[Section 3]

| Heading                         | Description of Goods                             | Rate of Environmental Tax | Unit(s) |
|---------------------------------|--|---------------------------|---------|
| 2710.11.10<br>and<br>2710.11.20 | Aviation Spirit<br><br><b>Other Motor Spirit</b> | \$0.18 per Imp. Gal       | Gal.    |
| 2710.11.31                      | Premium Gasoline                                 | \$0.18 per Imp. Gal       | Gal.    |
| 2710.11.39                      | Regular Gasoline                                 | \$0.18 per Imp. Gal       | Gal.    |
| 2710.19.10                      | Kerosene (Jet Fuel)                              | \$0.18 per Imp. Gal       | Gal.    |
| 2710.19.20                      | Illuminating Kerosene                            | \$0.18 per Imp. Gal       | Gal.    |
| 2710.19.40                      | Diesel Oil                                       | \$0.18 per Imp. Gal       | Gal.    |
| 2710.19.50                      | Gas Oils (other than Diesel Oil)                 | \$0.18 per Imp. Gal       | Gal.    |