



No. 29 of 2017

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

31<sup>st</sup> March, 2017.

**AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2011, to vary the rates of excise duty on certain items; to increase the scope of items subject to excise duty; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 1<sup>st</sup> April, 2017).*

***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.

**CUSTOMS AND EXCISE DUTIES**  
**(AMENDMENT) ACT, 2017,**

CAP. 48  
12/2012  
6/2013  
14/2013  
16/2015  
8/2016.

and shall be read and construed as one with the Customs and Excise Duties Act which as amended, is hereinafter referred to as the principal Act.

Amendment of  
Second  
Schedule

2. The Second Schedule to the principal Act is hereby amended as follows:

- (i) by substituting the following rates of duties for the rates of duty appearing therein opposite the following Tariff Subheadings:

**Second Schedule**  
**[Sections 21 and 24]**  
**EXCISE SCHEDULE**

Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
2201.10.10	00	Mineral waters	\$1.75/Imp. Gal.
2201.10.20	00	Aerated waters	\$1.75B/Imp. Gal.
<b>22.02</b>		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	
2202.10.10	00	Aerated waters	\$1.75/Imp. Gal.
<b>22.03</b>		<b>Beer made from malt</b>	
2203.00.10	00	Beer made from malt	\$7.62/Imp. Gal.
2203.00.20	00	Stout	\$7.62/Imp. Gal.
<b>27.10</b>		<b>Light Oils and Preparations</b>	
2710.12.13	00	Motor Spirit (gasoline)	\$3.95/Imp. Gal.
2710.12.13	10	Gasoline 90 Octane or more (Premium)	\$4.35/Imp. Gal.
2710.19.11	00	Kerosene type jet fuel	\$1.27/Imp. Gal.
2710.19.14	00	Diesel Oil	\$3.57/Imp. Gal.
2710.19.15	00	Gas oils (other than diesel oil)	\$3.57/Imp. Gal.

- ii) by adding the following new Tariff Subheadings in its proper numerical place:-

Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
<b>27.10</b>		<b>Light Oils and Preparations</b>	
2710.19.16	00	Bunker C fuel oil	\$1.27/Imp Gal.
2710.19.90	00	Other	\$1.27/Imp. Gal.
Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
2710.20.40	00	Fuel oils	\$1.27/Imp. Gal.
2710.20.90	00	Other	\$1.27/Imp. Gal.
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher; Ethyl alcohol and other spirits, denatured, of any strength</b>	
2207.10.10	00	Bio - ethanol	\$180/Imp. Gal.
2207.10.90	00	Other	\$180/Imp. Gal.
<b>25.23</b>		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers</b>	
2523.29.10	00	Building cement (grey)	5%
<b>32.08</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>	
		<i>Based on polyesters:</i>	
3208.10.10	00	Automotive paints	15%
3208.10.20	00	Marine paints	15%
3208.10.30	00	Enamels	15%
3208.10.40	00	Other paints	15%
3208.10.50	00	Marine varnishes (including lacquers)	15%
3208.10.60	00	Other varnishes (including lacquers)	15%
3208.10.90	00	Other	15%
		<i>Based on acrylic or vinyl polymers:</i>	
3208.20.10	00	Automotive paints	15%
3208.20.20	00	Marine paints	15%

3208.20.30	00	Enamels	15%
3208.20.40	00	Other paints	15%
3208.20.50	00	Marine varnishes (including lacquers)	15%
3208.20.60	00	Other varnishes (including lacquers)	15%
3208.20.90	00	Other	15%
		<b>Other:</b>	
3208.90.10	00	Automotive paints	15%
3208.90.20	00	Marine paints	15%
3208.90.30	00	Enamels	15%
3208.90.40	00	Other paints	15%
<b>Tariff Heading No.</b>	<b>BZ</b>	<b>Description of Goods</b>	<b>Rate of Excise Duty</b>
3208.90.50	00	Marine varnishes (including lacquers)	15%
3208.90.60	00	Other varnishes (including lacquers)	15%
3208.90.90	00	Other	15%
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium</b>	
		<i>Based on acrylic or vinyl polymers:</i>	
3209.10.10	00	Paints	15%
3209.10.20	00	Enamels	15%
3209.10.30	00	Varnishes (including lacquers)	15%
		<b>Other:</b>	
3209.90.10	00	Paints	15%
3209.90.20	00	Enamels	15%
3209.90.30	00	Varnishes (including lacquers)	15%
<b>32.10</b>		<b>Other paints and varnishes (including enamels, lacquers and distempers)</b>	
3210.00.10		Water-thinned paints (emulsion paints or dispersion paints)	15%
3210.00.20	00	Distempers, dry	15%
3210.00.30	00	Enamels	15%
3210.00.40	00	Other paints	15%
3210.00.50	00	Marine varnishes (including lacquers)	15%
3210.00.60	00	Other varnishes ( including lacquers)	15%
<b>72.14</b>		<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>	
7214.20.90	00	Of non-alloy steel	10%
7214.99.90	00	Of non-alloy steel	10%