

**BELIZE:**

**GENERAL SALES TAX (AMENDMENT) ACT, 2017**

**ARRANGEMENT OF SECTIONS**

1. Short Title.
2. Amendment of Fourth Schedule.



No. 31 of 2017

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

*31st March, 2017*

**AN ACT to amend the General Sales Tax Act, Chapter 63 of the Laws of Belize, Revised Edition 2011, to vary the rate of the General Sales Tax charged on the supply of electricity to consumers; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 1st April, 2017.)*

***BE IT ENACTED, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:***

1. This Act may be cited as the

Short title and construction.

**GENERAL SALES TAX (AMENDMENT)  
ACT, 2017,**

and shall be read and construed as one with the General Sales Tax Act which, as amended, is hereinafter referred to as the principal Act.

Amendment  
of Fourth  
Schedule.

2. The principal Act is amended by deleting item 11 of the Fourth Schedule and substituting therefor the following:

“11. A supply of electricity to consumers in any particular month whose value of such supply does not exceed \$100.”