

**BELIZE:**

**GENERAL SALES TAX (AMENDMENT) (NO. 2) ACT, 2017**

**ARRANGEMENT OF SECTIONS**

1. Short title and construction.
2. Amendment of section 27.
3. Amendment of section 33.
4. Insertion of new section 86A.



No. 35 of 2017

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

21<sup>st</sup> July, 2017.

**AN ACT to amend the General Sales Tax Act, Chapter 63 of the Substantive Laws of Belize, Revised Edition 2011, to include an administrative fee for the replacement of a GST certificate of registration; to provide a time limit for claiming a refund; to give the Commissioner the power to temporarily close businesses for repeated violations; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 22<sup>nd</sup> July, 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 ACT (AMENDMENT)**  
**(NO. 2) ACT, 2017,**

CAP. 63.

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 section 27.

2. The principal Act is amended in section 27 by inserting next after subsection (5) the following as subsection (6),

“(6) A registered person who requires a replacement of his GST certificate of registration, for whatever reason, including loss or other unavailability of a previously issued certificate of registration, shall apply in writing to the Commissioner therefor, which application shall be accompanied by an administrative fee of \$100.00”

Amendment of section 33.

3. The principal Act is amended in section 33 by inserting next after subsection (2) the following as subsection (2A),

“(2A) Subject to subsection (3), input tax credit shall only be allowed for the tax period which gives rise to the input tax credit.”

Insertion of new section 86A.

4. The principal Act is amended by inserting next after section 86 the following as section 86A,

“Power of Commissioner to temporarily close business premises”

86A.— (1) The Commissioner may apply to the court for an order to temporarily close any business premises for a period up to thirty days if, as at the date of the application, the owner of that business has been in repeated violation of any of the following provisions, in the manner specified, namely,

S.I. 59 of 2006

(a) regulation 14 of the General Sales Tax Regulations, by not issuing a tax receipt; or

- (b) regulation 28 of the General Sales Tax Regulation, by not having a programmable cash register.
- (c) section 29, by improperly claiming tax refunds;
- (d) section 30, by failing to file returns;
- (e) section 35, by failing to pay tax when due;
- (f) section 36, in relation to tax invoices;
- (g) section 37, in relation to debit notes or credit notes;
- (h) section 55, by obstructing authorised persons;

(2) For the purposes of subsection (1), in pursuance of the order of the court, the Commissioner may, with the assistance of authorized persons and such police assistance as is necessary, and using such force as may be reasonably necessary, enter upon and close all or any premises of the person and may bar access to the premises with locks, fencing, boarding, or other appropriate methods.

(3) In subsection (1), a repeated violation is a violation that is committed within one year after receipt by the person of a written warning from the Commissioner stating that,

- (a) a violation of the kind has been committed by the person more than once within the period of one year preceding the date of the warning; and

- (b)** a repetition of the violation may result in closure under this section.”.