

BELIZE:

**CUSTOMS AND EXCISE DUTIES (AMENDMENT) (NO. 2) BILL,
2024**

ARRANGEMENT OF CLAUSES

1. Short title.
2. Amendment of Schedule I.
3. Amendment of Schedule II.

BELIZE:

BILL

for

AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2020, to vary the rate of duty for Diesel Oils; to provide for a new sub-heading for Diesel Oils; to increase the list of items subject to excise duty; and to provide for matters connected therewith or incidental thereto.

(Gazetted, 2024)

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:

Short title.

1. This Act may be cited as the

**CUSTOMS AND EXCISE DUTIES (AMENDMENT) (NO. 2) ACT,
2024,**

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.

CAP. 48.
48 of 2021.
1 of 2023.
38 of 2023.
10 of 2024.

Amendment of
Schedule I.

2. Schedule I of the principal Act is amended by substituting the following rate of duty for the rate appearing under the columns headed “**MFN**”, “**CARICOM**”, “**EU/UK**”, “**GUAT**”, “**TW/ROC**” opposite the column headed “**HEADING**”–

“

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/UK	GUAT	TW/ROC
2710.20.50	00	Diesel Oils	0%	0%	0%	0%	0%

”

Amendment of
Schedule II.

3. Schedule II of the principal Act is amended by–

- (a) deleting sub-heading “2710.19.14” and substituting it with the new sub-heading “2710.19.40”; and

(b) inserting the following new sub-heading along with the following rate of duty—

“

Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
2710.20.50	00	Diesel Oils	\$3.57/Imperial Gallon

”