

**BELIZE:**

**DESIGNATED PROCESSING AREAS (AMENDMENT)**  
**ACT, 2024**

**ARRANGEMENT OF SECTIONS**

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*Designated Processing Areas*

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No. 3 of 2025



I assent,

  
Governor-General

22nd January, 2025.

**AN ACT to amend the Designated Processing Areas Act, Chapter 280 of the Substantive Laws of Belize, Revised Edition 2020; to accommodate the continued development of the Global Digital Services Sector; to incentivise and further support the Aquaculture Sector; to establish a Special Border Entertainment Zone; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 25th January, 2025).*

*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.

**DESIGNATED PROCESSING AREAS**  
**(AMENDMENT) ACT, 2024,**

CAP. 280. and shall be read and construed as one with the Designated Processing Areas Act, which is hereinafter referred to as the principal Act.

Amendment of section 2.

2. The principal Act is amended in section 2–

(a) by deleting the following terms and their corresponding definitions and substituting the following–

““approved activity” means an economic activity in a national priority and specified in the Certificate of Compliance;

“company” has the meaning assigned to it under the Belize Companies Act;

“senior management ” includes a person who is a member of the board of directors, a partner, shareholder or an owner of an approved company, or a person who manages at least 25 percent of the personnel of an approved company; and

“technical staff” means a position in a company held by–

(a) a person with specialised knowledge, experience and proof of academic qualification that would assist in the operation, development, and growth of an approved activity;

(b) a scientist; or

(c) an engineer;”;

Act No.11 of 2022.

- (b) inserting the following terms and their corresponding definitions in their proper alphabetical sequence–

““Comptroller” has the meaning assigned to it under the Customs Regulation Act;

CAP. 49.

“customs duty” in relation to charges on goods, includes any tax or surtax imposed on imports, exports and any other charges that customs is authorised to collect;

“excise duty” means the duty payable on goods that are produced or imported into Belize, as set out in Schedule II of the Customs and Excise Duties Act;

CAP. 48.

“foreign company” has the meaning assigned to it under the Belize Companies Act;

Act No. 11 of 2022.

“import duty” means the duty payable on goods imported into Belize, at the rates set out in Schedule I of the Customs and Excise Duties Act;

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“integrally connected” means any item that is determined by the DPAC as necessary for the production of a good or provision of a service in relation to the approved activity of an approved company;

“national priority sector” means a sector determined by the Minister pursuant to section 8;

“non-controlled item” means any good that is integrally connected to the national priority sector and the approved activity of the approved company;

“research and development” means any activity directed towards the innovation, introduction of new, or improvement of existing products, services or processes;

CAP. 48.

“revenue replacement duty” means the duty imposed and payable on goods as provided for under the Customs and Excise Duties Act; and

CAP. 64.

“stamp duties” has the meaning assigned to it under the Stamp Duties Act;”.

Amendment of section 4.

3. The principal Act is amended by repealing section 4 and replacing it with the following–

“4. The principal objectives of the DPAC shall be the facilitation of trade and the stimulation of sustainable economic development, productivity, investment, employment, support for enterprises that produce goods and services for the domestic and global markets and satisfy the rule of origin as defined under the Treaty of Chaguaramas Establishing the Caribbean Community, and production according to national standards.”.

Amendment of section 5.

4. The principal Act is amended in section 5–

- (a) in sub-section (2)(h) by deleting the word “and”;
- (b) in sub-section (2) by renumbering paragraph (i) as paragraph (q); and
- (c) by inserting the following new paragraphs immediately after paragraph (h), as follows–
  - “(i) grant conditional approvals in accordance with the requirements under this Act;

- (j) prescribe fees for the administration of this Act, including application fees and fees for industrial roof space;
  - (k) set criteria for the sale, destruction, or donation of a non-controlled items;
  - (l) set the criteria for the transfer of a non-controlled item;
  - (m) set criteria for the DPAC Secretariat to advise and make recommendations to relevant Government Ministries or Departments on the grant of work permits for persons employed or to be employed in a DPA;
  - (n) conduct random inspection of a DPA from time to time;
  - (o) set conditions for the sale or distribution of any good or service that is the product of any research and development;
  - (p) impose conditions on an approved company, from time to time, in accordance with the Act; or”; and
- (d) by repealing sub-section (3) and replacing it with the following–

“(3) The DPAC may grant to a company or business that is not an approved company, permission to operate within a DPA, if the good, product or service provided by the company or business is deemed by the DPAC to be complementary to or enhance the DPA.”.

Amendment of  
section 8.

5. The principal Act is amended by repealing section 8 and replacing it with the following–

“8. The Minister may by Order published in the Gazette declare a sector to be a national priority sector, in accordance with any national plan or other plan or policy of the Government.”.

Amendment of  
section 9.

6. The principal Act is amended in section 9 by–

(a) deleting the marginal note and substituting the following–

“Application for, or renewal/variation of DPA status.”;

(b) repealing sub-section (1) and replacing it with the following–

“(1) A company may apply to the DPAC, in the approved Form for a DPA status as–

(a) a DPA Developer;

(b) a DPA Business; or

(c) a Special DPA.”;

(c) inserting after sub-section (1), the following new sub-sections–

“(1A) An approved company may apply to the DPAC to renew or vary a DPA status, in the approved form.

(1B) An approved company that intends to vary any of the following characteristics, may apply to the DPAC for approval in the approved form–



- (a) the name of the company;
- (b) the shareholders of the company;
- (c) the location and description of the DPA; or
- (d) the approved activities of the company.

(1C) Notwithstanding sub-section (1B), the DPAC may grant a conditional approval in relation to an application under sub-section (1B), where the DPAC determines that, due to any unforeseen circumstances of the approved company, it is necessary to grant a conditional approval prior to a final approval.

(1D) Where an application under sub-section (1B) is made, by an approved company that is conducting the activity of global digital services, the DPAC may issue a conditional approval to the company, in accordance with the requirements set out in Regulations.”; and

- (d) inserting after sub-section (3), the following new sub-section–

“(3A) A company that fails to comply with the requirements under sub-section (3), is liable to pay the administrative penalty outlined under this Act.”.

7. The principal Act is amended in section 10–

- (a) in sub-section (1)–
  - (i) by deleting paragraph (a) and substituting the following–

Amendment of  
section 10.

- “(a) the activity conducted by the company falls within a national priority sector and is approved by the DPAC;”;
  - (ii) in paragraph(g), by deleting the word “and”;
  - (iii) in paragraph (h), by deleting the full stop and substituting the term “; and” ;
  - (iv) by inserting after paragraph (h), the following new paragraphs–
    - “(i) the activity of the company is the transformation of a primary good into another product, the result of which is the addition of value to that good;
    - (j) the company produces goods or provides services for the domestic and global markets;
    - (k) the company submits in its application for a DPA status that it may establish a day care center or an after-school programme for children; and
    - (l) the company fulfils any further requirements as determined relevant by the DPAC, as outlined in regulations.”.
- (b) by inserting after sub-section (1), the following new sub-section–

“(1A) Sub-section (1)(i) shall not apply to a company that provides services.”; and

- (c) by inserting after sub-section (4), the following new sub-section–

“(4A) For the purposes of this section “primary good” means a good that is offered for sale, for consumption or reproduction, in its original state.”.

8. The principal Act is amended in section 11–

Amendment of section 11.

- (a) by deleting paragraph (c) and substituting the following–

“(c) keep and maintain a physical and electronic record of inventory including the customs entry number for each inventory, production or sale of goods and services for inspection by the DPAC and the Customs and Excise Department;”;

- (b) in paragraph (d), by inserting after the word “that”, the words “at least”;

- (c) in paragraph (e), by inserting after the word “employed”, the word “only”;

- (d) in paragraph (g) by deleting the word “and”;

- (e) in paragraph (h), by deleting the full stop and substituting the term “; or” ; and

- (f) by inserting after paragraph (h), the following new paragraphs–

- “(i) allow the DPAC or its authorised agents, including BELTRAIDE, (with prior written notice) Customs and Excise Department, Police Department or other Department or Authority with regulatory powers under this Act, reasonable access into the approved company at any time, for any reason in accordance with this Act, including to conduct random inspection of the approved company or the records of the approved company, from time to time, as the DPAC Secretariat may require; or
- (j) comply with any other condition as outlined by the DPAC, in writing.”.

Amendment of  
section 12.

**9.** The principal Act is amended in section 12–

- (a) in paragraph (h) by deleting the word “and” at the end of the paragraph;
- (b) in paragraph (i) by deleting the word full stop and substituting it with the words “; or”; and
- (c) by inserting after paragraph (i), the following new paragraph–
  - “(j) comply with any other condition as outlined by the DPAC, in writing.”.

Amendment of  
section 13.

**10.** The principal Act is amended in section 13–

- (a) in paragraph (d) by deleting the word “and”;
- (b) in paragraph (e) by deleting the full stop and substituting it with the words “; or”; and

(c) by inserting after paragraph (e), the following new paragraph–

“(f) comply with any other condition as outlined by the DPAC, in writing.”.

**11.** The principal Act is amended in section 15 by repealing sub-section (4) and substituting it with the following–

Amendment of section 15.

“(4) Where an application under section 9(1A) is approved, the Certificate of Compliance in relation to the applicant shall be revised in accordance with any variation.”.

**12.** The principal Act is amended in section 16–

Amendment of section 16.

(a) in sub-section (2), by deleting paragraph (d) and substituting the following–

“(d) the designation of the approved company.”; and

(b) by inserting after sub-section (2), the following new sub-section–

“(3) Where an application under section 9(1A) is approved, the Certificate of Designation in relation to the applicant shall be revised in accordance with any variation.”.

**13.** The principal Act is amended in section 17 as follows–

Amendment of section 17.

(a) by renumbering the section as sub-section 17(1); and

(b) by inserting after section 17(1) as renumbered, the following a new subsection–

“(2) Where an application under section 9(1A) is approved, the Operations Contract in relation to the applicant shall be amended in accordance with any variation.”.

Insertion of  
new section  
17A.

**14.** The principal Act is amended by inserting after section 17, the following new section–

Assignment of  
goods.

**17A.**–(1) A company that receives a benefit in relation to a non-controlled item, shall not transfer the item out of the DPA unless with prior approval of the DPAC.

(2) Notwithstanding any other law, a company that receives a benefit in relation to a non-controlled item shall not sell, hire, lend, donate or dispose of the non-controlled item within Belize except–

- (a) in case of an assignment of an approved company, to the assignee thereof;
- (b) after payment of import duty, revenue replacement duty, excise duty or any other benefit received on the value of the goods at the date of the transaction, as assessed by the Comptroller;
- (c) after expiration of ten years from the date of importation of the non-controlled item; or
- (d) if–
  - (i) disposed of;

- (ii) exported; or
- (iii) donated to a school, church, other religious institution or a non-governmental organization registered under the Non-Governmental Organisations Act,

in accordance with the procedures outlined in regulations made under this Act.

(3) An approved company that contravenes or fails to comply with sub-section (1) or (2), shall pay an administrative penalty of twenty thousand dollars or three times the value of the goods, as assessed by the Comptroller, whichever is the greater.

(4) Notwithstanding sub-section (2), where the goods in respect of which a contravention under sub-section (1) occurred, are assessed to be less than one thousand dollars, the approved company shall pay a fine equal to three times the market value of the goods.

(5) Notwithstanding sub-section (1) (c), where the non-controlled item is a motor vehicle classified under items 84.29, 87.01, 87.02, 87.03 87.04, or 87.05, of Schedule I of the Customs and Excise Duties Act, the motor vehicle shall be subject to the payment of the relevant duty, if sold, hired, lent, donated or otherwise disposed of before the expiration of twenty years from the date of importation of the motor vehicle.

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(6) An approved company that contravenes or fails to comply with subsection (4), commits an offence and is liable in accordance with the Customs and Excise Duties Act.

(7) Notwithstanding anything contained in this section, a company that is conducting the approved activity of Global Digital Services, including Data Processing or Information Technology Enabled Services, may lend a non-controlled item to any individual, in accordance with the conditions specified in regulations made under this Act.

Amendment of  
section 18.

**15.** The principal Act is amended in section 18–

(a) in sub-section (3)–

(i) by deleting paragraph (a) and substituting the following–

“(a) custom duties;”;

(ii) in paragraph (d) by deleting the word “or”;

(iii) by deleting paragraph (e) and substituting it with the–

“(e) property and land taxon any area of land designated as a DPA;”;

(iv) by inserting after paragraph (e), the following new paragraphs–

“(f) withholding tax;



- (g) customs and excise duties and taxes on equipment for renewable energy; and
  - (h) customs and excise duties and taxes on a transport vehicle, excluding spare parts.”;
- (b) by repealing sub-section (7) and replacing it with the following –
  - “(7) An approved company may make a request to the DPAC in the approved form for benefits in relation to an annual quota of fuel, if the fuel is used for–
    - (a) the generation of steam or electricity;
    - (b) the operation of a water pump; or
    - (c) any other activity as specified in regulations made under this Act,
- in relation to an approved activity.”.
- (c) by inserting after sub-section (7), the following new sub-sections–

“(7A) An approved company may be eligible for benefits in relation to goods that the approved company intends to use as samples for the purpose of marketing or promotion.

(7B) Notwithstanding anything to the contrary contained under this Act, an approved company conducting any approved activity within the national priority sector of

Global Digital Services, may make a request to the DPAC, for benefits in relation to goods intended for use as samples in a marketing campaign or promotion, in the approved form, and in accordance with any conditions outlined in Regulations.

(7C) An approved company may be eligible for benefits on any item under paragraph (a) to (e), to be used to conduct research on or to develop an activity that is not an approved activity–

(a) equipment;

(b) machinery;

(c) packaging;

(d) labels; or

(e) raw materials.”.

(d) by deleting sub-section (9)(b) and substituting it with the following paragraphs–

“(b) “utility vehicle” means a two and three-wheel motorcycle, forklift, tractor, mule vehicle, platform truck or similar vehicle that shall be used exclusively within a DPA and is unregistered and unlicensed, under the Motor Vehicles and Road Traffic Act; and

(c) “transport vehicle” means a bus, van or similar vehicle used to transport passengers.”; and

- (e) by repealing sub-section (10) and replacing it with the following–

“(10) Notwithstanding the limits for registration outlined under section 23 of the General Sales Tax Act, an approved company other than an approved company supplying a service that is an exempt supply in Schedule IV of that Act, shall be required to be registered in accordance with Part III, Division 2 of that Act.”; and

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- (f) by inserting after sub-section 10, the following new sub-sections–

“(10A) Any benefit granted under this Act shall not exempt an approved company from any requirement under the Income and Business Tax Act, to file any return required under the Income and Business Tax Act or the payment of any tax for which no benefit is granted.

CAP. 55.

(10B) An approved company that supplies transit goods to another approved company shall not be liable to pay any taxes.

(10C) For the purposes of this section “transit goods” mean the customs procedure under which imported goods are transferred under customs control from the port of entry to another port for exportation.”.

**16.** The principal Act is amended in section 19–

Amendment of  
section 19.

- (a) in subsection (1)–

(i) in paragraph (b) by deleting the word “and”;

(ii) in paragraph (c) by deleting the comma and substituting it with the word “; or”; and

(iii) by inserting after paragraph (c), the following new paragraph–

CAP. 296.

“(d) the Factories Act, in relation to fees and levies;”; and

(b) by deleting the chapeau in sub-section (5) and substituting it with the following–

“(5) An approved company shall submit, within one month after the end of every month, a report to the Central Bank of Belize and the Ministry, containing records of all–”.

Insertion of  
new section  
19A and 19B.

**17.–(1)** The principal Act is amended by inserting after section 19, the following new sections–

“Rate of tax.

**19A.–(1)** Notwithstanding section 21(1)(b) of the Income and Business Tax Act, the rate of tax for a company that operates a business in licensed gaming premises, shall be in accordance with Schedule IX of the Income and Business Tax Act.

CAP. 55.

(2) For the purposes of this section “licensed gaming premises” has the meaning assigned to it under the Gaming Control Act.

CAP. 152.

Incentives granted to managers and skilled workers of high investment company, for personal effects.

**19B.**—(1) Notwithstanding anything to the contrary contained under this Act or any other law, any person who is not a national of Belize, and who is employed by a high investment company as a manager or skilled worker shall be granted exemption from import duty, on all personal effects, including—

(a) furniture; and

(b) equipment,

deemed by the Minister as necessary for relocation to Belize.

(2) For the purposes of this section, personal effects do not include motor vehicles.

(3) The exemption granted under subsection (1) shall be for a period of six months from the date when the manager or skilled worker relocates to Belize for employment with the high investment company.

(4) A manager or skilled worker who desires to be granted an exemption under this section may apply to the Minister in the approved form as outlined in Regulations.

(5) An exemption granted under this section shall be in relation to the personal effects of any dependant of the manager or skilled worker who relocates with the manager or skilled worker.

(6) For the purposes of this section—

“competent authority” means a person or entity that is designated as such by the

Minister, to perform the function under this Act;

“dependant” means the spouse or a child below the age of eighteen years of a person employed in a high investment company as a manager or skilled worker;

“high investment company” means an approved company that implements a project that meets the investment requirements and includes all the successors in title of that approved company; and

“skilled worker” means a person who satisfies the Minister that he is of good character and—

- (a) holds a certificate from a university accredited or recognised by the competent authority; or
- (b) possess the requisite qualifications, knowledge and experience, to perform the work for which he is employed.”.

Amendment of section 21.

**18.**—(1) The principal Act is amended in section 21 as follows—

- (a) in paragraph (e) by deleting the word “or”;
- (b) in paragraph (f) by deleting the full stop and substituting it with the words “; or”;
- (c) by inserting after paragraph (f), the following new paragraphs—

“(g) the approved company fails to pay any tax for which no exemption was granted under this Act or any other Act; or

(h) any information furnished in the application for the benefit, is false in a material particular;”;

**19.** The principal Act is amended by inserting after section 22, the following new section–

Insertion of new section 22A.

“Other fees.

**22A.**–(1) The DPAC may specify fees for the administration of this Act, including fees in relation to, industrial roof space and applications under this Act.

(2) The DPAC may increase or reduce any fee in relation to any national priority sector, in accordance with Regulations.”.

**20.** The principal Act is amended by inserting after section 23, the following new sections–

Insertion of new sections 23A and 23B.

“DPA Labour Regime.

**23A.**–(1) A person employed by a DPA as senior management or technical staff who is not a national of Belize or a CARICOM Member State with a qualifying certificate and who intends to work in an approved company, shall be required to have a work permit.

(2) An application for a work permit may be made to the relevant Department through the DPAC Secretariat.

(3) The Immigration Department, on the recommendation of the Labour Department and the Ministry, may issue a work permit to the applicant.

Establishment  
of DPA  
Cybercrime  
Working  
Group.

**23B.**—(1) There shall be a DPA Cybercrime Working Group, which shall be comprised of—

- (a) three members of the Board of the Belize Business Processing Outsourcing Association, (BPO Association);
- (b) one representative of the Global Digital Services companies that is not a member of the BPO Association;
- (c) one representative of the Ministry responsible for the police;
- (d) one representative of the Ministry; and
- (e) any other member as determined necessary by the Minister.

(2) The purpose of the DPA Cybercrime Working Group shall be to establish a for a between the regulators and the DPAC monitor and discuss cyber security issues that affect DPAs and make recommendations to the Ministry for amendments to policies and legislation that relate to cyber crime.

(3) The DPA Cybercrime Working Group may hold meetings with the Crimes Investigation Branch on a semi-annual basis, to discuss the matters that were referred to the police during the six months prior to the meeting and the status of those matters.”.



21. The principal Act is amended by repealing section 28 and replacing it with the following–

Amendment of section 28.

“28. Every approved company shall provide a quarterly report on the development of the approved company to the Ministry, within one month after the expiration of every quarter, in the form specified by the DPAC.”.

22. The principal Act is amended by inserting the following new section immediately after section 28 as follows–

Insertion of new section 28A.

“Minister may amend the Schedules.

28A. The Minister may from time to time by Order published in the *Gazette*, amend the Schedules.”.

23.–(1) The principal Act is amended in section 31 as follows–

Amendment of section 31.

- (a) in paragraph (a) by deleting the word “or”;
- (b) in paragraph (b) by deleting the word “.” and substituting it with the words “; or”;
- (c) by inserting after paragraph (b), the following new paragraphs–
  - “(c) prescribing procedures for disposal, exportation or donation of non-controlled items; or
- (d) prescribing standards, procedures or provisions for the administration of approved companies that conduct the activities within the following national priority sectors–
  - (i) Global Digital Services;
  - (ii) Aquaculture; or
  - (ii) Special Border Entertainment Zone.”.