



BELIZE

**DEPARTURE TAX ACT
CHAPTER 50**

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CHAPTER 50**DEPARTURE TAX****ARRANGEMENT OF SECTIONS**

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CHAPTER 50

DEPARTURE TAX

CAP. 53A
R.E. 1980-1990.
13 of 1987.
25 of 1989.

[10th August, 1987]

Short title.

1. This Act may be cited as the Departure Tax Act.

Interpretation.
25 of 1989.

2. In this Act, unless the context otherwise requires,

“Minister” means the Minister responsible for finance.

Departure tax.
25 of 1989.

3. Subject to the provisions of this Act, there shall be paid the departure tax of twenty dollars by every person going out of Belize at an international airport,

Provided that no such tax shall be payable by,

- (a) a person whose visit to Belize is of less than twenty-four hours’ duration;
- (b) a person under the age of twelve years;
- (c) a member of the crew of a departing aircraft.

Exemptions from
departure tax.
25 of 1985.

4. The provisions of section 3 of this Act shall not apply to the classes of persons specified in the Schedule hereto going out of Belize on official duty.

Collection of
departure tax.
25 of 1989.

5.-(1) Unless otherwise directed by the Minister by Order published in the *Gazette*,

- (a) each airline shall collect the departure tax from its own passengers and shall pay the same to the Chief Civil Aviation Officer;

- (b) the departure tax collected under this Act shall be paid into the revenues of the Belize Airports Authority.

(2) Subject to the provisions of this section, where an airline or its agent fails or neglects to collect or to pay the departure tax leviable under this Act to the Chief Civil Aviation Officer, such airline and its agent shall,

- (a) be liable to pay such tax which may be recovered as a civil debt; and
- (b) be guilty of an offence and be liable on summary conviction to a fine not exceeding two thousand dollars or to imprisonment for a period not exceeding two years, or to both such fine and period of imprisonment.

(3) The Minister may allow the Belize Airports Authority to make its own arrangements for the collection of the departure tax payable under this Act.

6.-(1) The Minister may, from time to time, review the rate of departure tax payable under this Act and vary the same by Order published in the *Gazette*.

Power to vary departure tax and Schedule.
25 of 1989.

(2) The Minister may, by like Order, add to, alter or vary the Schedule.

(3) Every Order made by the Minister under subsection (1) or (2) of this section, shall as soon as may be after the making thereof be laid before the House of Representatives and shall be subject to negative resolution.

7. On and from the 10th day of August, 1987, Regulation 6 of the Air Navigation (Landing and Parking Fees) Regulations, 1982, as subsequently amended, imposing a departure tax on persons travelling by air, shall cease to have effect.

Repeal.
S.I. 57 of 1982.
S.I. 20 of 1984.
S.I. 37 of 1985.
S.I. 5 of 1986.

SCHEDULE

DEPARTURE TAX ACT
Exempted Bodies from Payment
of Departure Tax
[Section 6]

- (a) Ministers of Government.
- (b) Members of the National Assembly.
- (c) Members of the Diplomatic or Consular Corps.
- (d) Military personnel.
- (e) Members of City Councils and Town Councils.
- (f) Officials of International Organizations.
- (g) Government technical advisers.
- (h) Ministers and officials of other Governments visiting Belize at the invitation of the Belize Government.
- (i) Public officers travelling on official duty.
- (j) Nationals leaving Belize to study abroad who have been accredited by the Ministry of Education or the Establishment Department.

25 of 1989.