



BELIZE

**ENVIRONMENTAL TAX ACT
CHAPTER 64:01**

**REVISED EDITION 2011
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This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2011.

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CHAPTER 64:01

ENVIRONMENTAL TAX

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CHAPTER 64:01

ENVIRONMENTAL TAX

4 of 2001.
34 of 2001.
9 of 2005.
17 of 2005.
4 of 2009.
12 of 2011.
S.I. 39 of 2001.
S.I. 114 of 2001.
S.I. 126 of 2010.

[1st April, 2001]

Short title.

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

Interpretation
34 of 2001

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

“Comptroller” means the Comptroller of Customs;

4 of 2009.

“Minister” means the Minister of Finance;

“tax” means the Environmental Tax levied under section 3 of this Act.

Imposition of En-
vironmental Tax.

3.—(1) Subject to the provisions of this Act, there shall be charged, levied and collected on goods imported into Belize an environmental tax at the following rates,

4 of 2009.

(a) Vehicles over 4 cylinders5% *ad valorem*

(b) Fuel products as set out in this Act.....the rate specified in Column 3 of the Schedule opposite the goods in question.

17 of 2005.

(c) All other goods not falling in (a) or (b) above2% *ad valorem*

(2) The tax shall be charged on the c.i.f. value of the goods as if the tax were a duty of customs within the meaning of the Customs and Excise Duties Act. Cap 48.

(3) The tax shall be in addition to the customs duties leviable under any customs law.

(4) The Minister may, from time to time by Order published in the *Gazette*, amend the Schedule to this Act. 4 of 2009.

(5) Every Order made by the Minister pursuant to subsection (4) of this section, shall be subject to negative resolution of the National Assembly. 4 of 2009.

4.—(1) There shall be exempted from the application of tax, the following medicines and medical supplies for human use, namely, Exemptions.
34 of 2001

- (a) analgesics in the form of liquids, tablets, capsules, or other solid dosage forms for oral or rectal use;
- (b) cough and cold preparations in the form of liquids, tablets, capsules or other solid dosage forms for oral or nasal use;
- (c) diagnosis testing kits and devices for testing glucose in blood and using;
- (d) insulin and insulin and syringes with needles and devices of a type not exceeding 100 units (1.0ML) capacity, for the administration if U100 insulin;
- (e) oral rehydration preparations in the form of salts or solutions of W.H.O./Pharmacopeia standards;
- (f) medicines and drugs of a kind available only by prescription;
- (g) bandages, dressings and medicated plasters, salves and ointments, and dialysis fluids.

(2) In addition to the exemptions granted under subsection (1) of this section, the following goods shall be exempt from the application of tax, 34 of 2001.

- (a) basic foodstuffs, namely, rice, beans, potatoes, coffee, tea, butter and butter substitutes, cheese, margarine, cooking oil, shortening, lard and lard substitutes, milk in powder form, condensed milk, baby formula, sardines, meat of swine salted or in brine, corned beef, salt;
- (b) goods which are made available from funds provided under grant agreements with external donor agencies, or funds borrowed from external financial institutions by the Government of Belize, or under a Government guarantee, to assist in the economic development of Belize;
- (c) goods imported from CARICOM countries.

12 of 2011.

Refund of tax.
34 of 2001.

5. A person who imports goods referred to in section 3 of this Act shall be granted a refund of the tax paid by him if he satisfies the Comptroller that the imported goods have been re-exported.

Administration.

6.—(1) This Act shall be administered by the Comptroller.

(2) The provisions of the Customs Regulations Act, Cap. 49 and the regulations made thereunder relating to,

- (a) the payment, collection and recovery of duties under that Act; and
- (b) the contravention of that Act,

shall apply *mutatis mutandis* to the payment, collection and recovery of the tax levied under this Act and to the contravention of this Act, as if the tax were a duty of customs.

(3) The tax shall become due and payable at the time the goods are entered and shall be the liability of the importer.

7. The proceeds of the tax shall be placed into a special fund and shall be used,
- (a) to develop a national solid waste management programme;
 - (b) to defray the cost of the disposal of refuse generated by the use of goods referred to in section 3 of this Act;
 - (c) to assist in the collection and disposal of garbage throughout Belize;
 - (d) to clean up rivers and canals and other internal waterways;
 - (e) for the preservation and enhancement of the environment; and
 - (f) for strengthening the institutional capacity of the Department of the Environment.
8. The Minister may make regulations for the better carrying out of the provisions of this Act and for prescribing anything that needs to be prescribed.

Use of proceeds
of tax.

34 of 2001.

34 of 2001.

Regulations.

SCHEDULE¹

Rates of Environmental Tax

[Section 3]

Heading	Description of Goods	Rate of Environmental Tax	Unit(s)
2710.11.10 and 2710.11.20	Aviation Spirit Other Motor Spirit	\$0.20 per Imp. Gal	Gal.
2710.11.31	Premium Gasoline	\$0.20 per Imp. Gal	Gal.
2710.11.39	Regular Gasoline	\$0.20 per Imp. Gal	Gal.
2710.19.10	Kerosene (Jet Fuel)	\$0.20 per Imp. Gal	Gal.
2710.19.20	Illuminating Kerosene	\$0.20 per Imp. Gal	Gal.
2710.19.40	Diesel Oil	\$0.20 per Imp. Gal	Gal.
2710.19.50	Gas Oils (other than Diesel Oil)	\$0.20 per Imp. Gal	Gal.

This Schedule was substituted by statutory instrument 126 of 2010.