

BELIZE:

GENERAL SALES TAX REGULATIONS, 2006

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BELIZE:

STATUTORY INSTRUMENT

NO. _____ OF 2006

REGULATIONS made by the Minister of Finance in exercise of the powers conferred upon him by section 96 of the General Sales Tax Act (No. 49 of 2005), and all other powers thereunto him enabling.

(Gazetted2006)

PART I

PRELIMINARY

Short title. 1. These Regulations may be cited as the

GENERAL SALES TAX REGULATIONS, 2006

Interpretation. 2. (1) In these Regulations, unless the context otherwise requires —

No. 49/2005. “the Act” means the General Sales Tax Act;

“accommodation services” for the purpose of item 20 of the Fourth Schedule to the Act is limited to the services on which the Accommodation Tax is levied under the Hotels and Tourist Accommodation Act.

CAP. 285

No. 26/2005. “Commercial Free Zone” means a Commercial Free Zone as defined in Section 2 of the Free Zones Act;

CAP. 280 “Export Processing Zone” means an Export Processing Zone as defined in Section 2 of the Export Processing Zone Act;

“standard-rated” means supplies of goods or services taxed at 10%;

No. 49/2005 “GST” means the General Sales Tax levied under the Act;

“GST fraction” means the 1/11 fraction applied to an amount to determine the output tax included therein;

“exporter” includes a person 80% or more of whose supplies are exported;

“finance lease” includes hire purchase and will be treated as a progressive or periodic payment supply.

No. 49/2005 (2) A word or phrase not specifically defined in these Regulations but defined in the Act shall have the meaning assigned to it in the Act.

No. 49/2005 (3) For the purpose of section 13(b) of the Act, the expression “any duties, taxes, and other charges” occurring therein shall include revenue replacement duty in computing the value of goods imported into Belize.

(4) For the purpose of determining the value of the supply of goods which are subject to excise duties, namely, cigarettes, rum, beer and soft drinks, the value shall be determined by including the excise duties paid or payable.

(5) (a) For the purpose of these Regulations, where, under a contract of insurance, a person received an amount by way of an indemnity payment relating to a loss incurred on or after the appointed day in relation to goods or services in the course of, or in furtherance of, any business, the person shall, for the purposes of the application of the Act to that person but not to the person by whom the payment is made, be regarded as having made a taxable supply of goods or services to which the payment relates, at the time when the payment is made, and the amount of the payment shall be regarded as having been the consideration for the supply. (E.g., stock of a registered grocer valued and insured for \$50,000, is destroyed by fire and the insurer makes an indemnity payment of \$50,000 to the insured person. The destruction of the stock will be deemed a supply and the consideration received for the supply would be \$50,000. GST of \$4,545.45 would be due on the supply, calculated by applying the GST fraction to the payment. ($\$50,000 \times 1/11$).

(b) Where clause (a) above applies, the person by whom the indemnity payment is to be made shall withhold from it the amount, if any, as may be claimed in respect of tax and pay it to the Commissioner on behalf of the person to whom the payment is to be made.

(6) For the purposes of the Act, an indemnity payment for damaged stock shall be deemed to be a supply of goods.

(7) For the purposes of the Act, a supply of goods made to an employee by an employer shall be deemed to be a supply and the value of such supply shall be limited to the amount of the consideration in money (if any) payable by the employee for the supply, reduced by the tax fraction of that amount.

(8) For the purposes of the Act, the supply of food in a restaurant shall be deemed to be a supply of service.

(9) For the purpose of GST, to the extent that a finance lease agreement includes payment of interest, the interest portion of the payment will be separated and will not be chargeable to tax, the same being treated as a payment for a separate exempt supply of a financial service.

PART II

REGISTRATION OF PROMOTERS

Registration
of promoters.

3. Promoters of public entertainment who are required to be registered under section 22 of the Act shall register at least forty-eight hours prior to the commencement of the activity which they are promoting.

VOLUNTARY REGISTRATION

Voluntary
registration.

4. (1) Subject to sub-regulations (2) and (3) below, a person who is not yet liable for registration and is not making taxable supplies prior to the appointed day but intends to make taxable supplies on or after the appointed day, may apply to the Commissioner for voluntary registration.

(2) A person shall need to prove his intention to make taxable supplies in order to be registered if in the twelve months that end with the month immediately preceding the month in which the supplies are made the value of the taxable supplies were not more than \$75,000 and there are reasonable grounds for believing that the value of the taxable supplies during the period of twelve months starting

with the month in which the taxable supplies shall be made, will not be more than \$75,000.

(3) If a person has been carrying on a business for less than the twelve months referred to in sub-regulation (2) above, the provisions of that sub-regulation shall apply to that person only if, during the lesser period, or over a period of four months, the average monthly value of the taxable supplies made by that person were more than \$6,250.00.

Approval of applications of persons in process of development.

5. (1) An approval for voluntary registration may be given by the Commissioner when the applicant provides evidence that he makes or intends to make taxable supplies, and such evidence shall *inter alia* include —

- (a) proof that he makes 80% or more of his taxable supplies to registered persons and that he keeps proper books and records thereof;
- (b) details of arrangements to make the taxable supplies;
- (c) proposed contracts;
- (d) preparation of premises;
- (e) purchase of capital equipment;
- (f) bank loans or other financing and revenue projections;
- (g) feasibility studies and
- (h) details of stock.

(2) The Commissioner shall set a firm time limit between the date of the intended voluntary registration and the date when the first taxable supplies are to be made.

Other persons who may apply.

6. If a person exports or makes other zero-rated supplies and is below the threshold limit, he may apply for voluntary registration in order to claim the GST on purchases of inputs into producing the zero-rated items.

Registration, when effective.

7. Voluntary registration under this Part shall be effective from the day on which notice of approval for such registration is given or from such earlier date as may be mutually agreed.

Commissioner may cancel registration.

8. If a person fails to make taxable supplies after being registered under this Part, the Commissioner may cancel the registration. The person shall then be required to refund all input tax that was refunded to him.

CHANGE OF STATUS

Notification of change of status.

9. A registered person shall, in the appropriate form, inform the Commissioner within seven days where there is:

- (a) a change in the principal place of business;
- (b) a change in the mailing address of the business;
- (c) a change in ownership and the new owners accept liability for the debts of the business;
- (d) a change from sole proprietorship to partnership or company and any other similar change; or
- (e) a change in the primary business activity.

PARTIAL EXEMPTIONS

Partially exempt persons.

10. A registered person who provides both taxable and exempt supplies shall be partially exempt from the payment of GST and can claim *all* the input tax on the purchase of inputs into producing taxable supplies *but shall not* claim any input tax on the purchase of inputs into producing exempt supplies:

Provided that in accordance with section 32(2) of the Act, a partially exempt registered person may claim all input tax if the value of his exempt supplies does not exceed two percent of the value of the total supplies in the tax period.

Non-attributable input tax.

11. (1) A partially exempt registered person may incur 'non-attributable input tax' where —

(a) the input tax paid on items purchased may be used as inputs into producing both taxable and exempt supplies;
or

(b) goods and services supplied to or imported by such person are used partly for business and partly for other purposes.

(2) The formula used to calculate the quantum of non-attributable input tax referred to in (1) above shall be called '*the partial exempt method*' and shall be calculated as follows:

$$\frac{\text{Value of taxable sales}}{\text{Value of total sales}} \times \frac{\text{non-attributable input tax}}{1}$$

(3) The input tax claimed for each period using the partial exemption method referred to in (2) above shall be provisional, and at the end of each year, an annual adjustment calculation shall be carried out using the figures for the previous twelve months. This final adjustment shall be accounted for in the GST return for the 3rd tax period.

PRICING, TAX INVOICES and TAX RECEIPTS

Pricing
methods.

12. (1) For the purposes of section 90 of the Act, a registered person shall display prominently in the business place a notice informing the customers that all prices marked on the goods are inclusive of GST. (For example, the price of an item which sells for \$110.00 including GST should be displayed in the following manner:-

“\$110.00. (including GST).”

(2) The following pricing methods *shall not* be acceptable for price tags and other pricing information:-

- (a) \$100; or
- (b) \$100 (excluding GST); or
- (c) \$100 + GST; or
- (d) $\$100 + 10.00 \text{ (GST)} = \110.00

(3) A registered person shall display the GST inclusive price on goods within one month of the appointed day.

(4) Every person who contravenes this Regulation shall be punishable as provided in section 90(5) of the Act, that is, to a fine of not less than five thousand dollars and not exceeding ten thousand

dollars or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

Form of tax invoices.

13. (1) Tax invoices issued to registered persons shall include the following:-

- (a) the words “tax invoice” shown conspicuously thereon;
- (b) an identifying serial number and the date on which the tax invoice was given;
- (c) the name, address and TIN of the supplier;
- (d) the name, address and TIN of the recipient;
- (e) a description of the goods or services supplied, including the quantity of goods or the number of services supplied;
- (f) the price of the supply excluding the GST;
- (g) the rate of tax applicable to the supply; and
- (h) the total value of the supply including the GST paid.

(2) Tax invoices shall be prepared with an original and two copies. **The original copy will be kept by the buyer for his own use and the first copy will be kept by him for the tax administration while the second copy will be kept by the seller for his accounting records.** The first copy must be marked “**tax control**” and the second copy “copy only”. **Only the original will entitle the buyer to a tax credit.**

Tax receipts.

14. (1) Where a registered person makes a supply of goods or service to an unregistered person or a final consumer, a tax receipt shall be issued.

(2) A tax receipt shall include the following:-

- (a) the supplier's name and TIN;
- (b) the price of the supply excluding GST;
- (c) the rate of GST applicable to the supply;
- (d) the amount of GST paid; and
- (e) an identifying serial number and the date on which the tax receipt was given.

Lodgment of series of tax invoices with Commissioner.

15. (1) Within one month after a person has been registered for GST, he shall lodge with the Commissioner the series of GST invoices he intends to issue.

(2) When the series of invoices lodged with the Commissioner has been exhausted, a new series shall be lodged within seven days of the date of exhaustion.

CREDIT OR DEBIT NOTES

Form of credit or debit notes.

16. (1) Where a registered person has given a tax invoice or a tax receipt for a supply of goods or services and it becomes necessary to make an adjustment to the value of the supply, debit or credit notes shall be issued in accordance with section 37 of the Act.

(2) A credit or debit note issued by a registered person shall include:-

- (a) the words “credit note” or “debit note”, as the case requires shown conspicuously thereon;
- (b) the name, address and TIN of the supplier;
- (c) the name, address and TIN (where applicable) of the recipient;
- (d) the date on which the credit note or debit note, as the case requires, was given;
- (e) the amount shown on the tax invoice or tax receipt as being the GST payable on the supply, the adjusted amount, and the amount of the difference between them;
- (f) the number of the invoice to which the credit or debit note relates; and
- (g) a brief explanation of the circumstances giving rise to the note being given.

PART III

INPUT TAX

Claim for
input tax
credit.

17. (1) A claim for a tax credit or a refund of input tax (tax paid on purchases) shall only arise from:-

- (a) a supply of taxable goods or services; or

- (b) the importation of goods or services; or
- (c) capital purchases of a registered person.

(2) For a tax credit to be allowed or a refund made, the registered person must be in possession of a tax invoice or a certified copy of the single administrative document.

Persons who may claim.

18. Input tax shall be reclaimed only by a person who is registered.

Criteria to determine whether input tax re-claimable.

19. The following criteria shall apply for determining whether input tax can be reclaimed:-

- (a) the goods or services concerned must be used for the purpose of a business which the claimant carries on, or intends to carry on;
- (b) the supply or importation must not fall into a category in which the law treats input tax as non-deductible, such as exempt supplies or self supplies.

When input tax deductible.

20. (1) The right to deduct input tax arises at the time when the tax becomes chargeable (i.e., at the time of supply) as stipulated in section 18 of the Act and as stated in these Regulations.

(2) Input tax shall normally be claimed on the GST return for the period during which the supplier's tax-point occurs, and for imported goods, the tax-point shall be the period during which the importation takes place. The tax-point must be shown on the supplier's invoice. If unable to make a claim for input tax in the proper period (e.g., because the necessary evidence is not received in time), input tax may be claimed at a later period.

Repayment of excess input tax.	<p>21. (1) Where for any tax period the allowable input tax is greater than the output tax the amount of the excess shall be carried forward as a credit to the next three tax periods, after which the Commissioner shall refund any excess remaining to the registered person.</p> <p>(2) No refund shall be issued where the Commissioner has ordered that an audit be conducted on the registered person.</p>
Conditions where no taxable supplies are made.	<p>22. Where a person has made no taxable supplies in the period concerned or any previous period, any refund of input tax is subject to such conditions as the Commissioner thinks fit to impose, including conditions as to the repayment in specified circumstances. This may arise where a person has recently registered and is incurring expenditure but has yet to make any supplies.</p>
Allowable input tax on first tax period after registration.	<p>23. Where a person is registered after the appointed day, the amount of allowable input tax for the first tax period after registration shall be only on those supplies that are received during that tax period.</p>
Amount of reclaimable input tax.	<p>24. If input tax can be reclaimed in full, the amount to be reclaimed shall be that shown on the tax invoice received from the supplier.</p>
Evidence for claiming input tax.	<p>25. (1) The following shall, <i>inter alia</i>, be regarded as evidence for the purpose of claiming input tax:-</p> <p style="margin-left: 40px;">(a) <u>Tax Invoices</u></p> <p style="margin-left: 80px;">(i) If any of the information required on a tax invoice is missing, it shall not be a valid tax</p>

invoice and the recipient of the supply shall have no legal entitlement to reclaim the tax.

- (ii) A person must, in his own interest, obtain and retain tax invoices, since without them he may not be able to reclaim GST which would have been charged to him.

(b) **Single Administrative Document**

A person or his agent should ensure that official evidence is obtained of GST paid on imported goods and any goods removed from bonded warehouses.

- (2) For the purpose of reclaiming input credit, where the nature of the supply changes, i.e., from taxable to exempt, no input credit shall be allowable for such supply; e.g., where a supply is made to an educational institution, the input credit attributable to such a supply shall not be claimable unless the supplier holds a certificate from the Minister of Education certifying the use of the goods or service for educational purposes.

Goods and services not used or partially used for business.

26. Subject to Regulation 20, GST on goods and services not obtained for business purposes is not input tax and cannot be reclaimed. This includes goods and services:-

- (a) for private use; or
- (b) supplied for another person's business; or
- (c) supplied to another person, even if the registered person pays for them; or

- (d) supplied to a business but used in connection with a non-business activity; or
- (e) for business entertainment; or
- (f) which relate to exempt supplies

Regulations
for business
entertainment.

27. (1) GST charged on any goods or services supplied to a registered person, or on any goods acquired or imported by him, may not be recovered by the registered person as input tax where the goods or services in question are used or are to be used for the purpose of 'business entertainment'.

(2) For the purposes of this Regulation, "business entertainment" is the provision of hospitality or entertainment for anyone who is not a registered person's employee and includes the expenses of staff acting as hosts. It includes but is not limited to meals and drinks, the provision of accommodation facilities for support or recreation, and visits to theaters and nightclubs. Capital goods such as yachts, power boats, and private aircraft, used wholly or partly for entertaining, are also included. Refreshments provided at events where the primary purpose is promotion of goods or services are also included.

(3) Where the entertainment is not freely given but is provided under a contractual obligation, it does not fall within the scope of this Regulation. In such cases, input tax can be claimed subject to the normal rules.

(4) Registered persons shall keep records of business entertainment expenses from which input tax is disallowed by this Regulation.

PART IV

RECORDS AND RETURNS

Books and records to be kept.

28. (1) The books and records that a registered person is required to keep shall include but shall not be limited to:

- (a) GST accounts;
- (b) purchases and sales ledgers;
- (c) purchases invoices;
- (d) sales invoices;
- (e) income and expense accounts;
- (f) till rolls and tapes;
- (g) credit and debit notes, issued and received;
- (h) bank statements;
- (i) electronic transaction records where the system is fully computerised;
- (j) Any other documents or records related to the business such as bookings, diaries, correspondence, computer print-outs, audit reports or any other accounts which are in any way related to the business.

(2) Retailers who are registered for GST must utilize a programmable cash register to record daily cash takings.

Contents of GST returns.

29. (1) Any return filed by a registered taxpayer in accordance with section 30 (2) of the Act must include, *inter alia*:

- (a) the taxpayer's identification number (TIN);
- (b) the name of the owner or business;
- (c) the address of the business;
- (d) the tax period covered by the return, including the month and year;
- (e) the serial numbers for the range of invoices issued during the tax period; and
- (f) the GST paid on major capital acquisitions.

(2) Every return filed under the provisions of the Act shall be accompanied by the total amount due.

PART V

DIPLOMATIC MISSIONS/INTERNATIONAL AND REGIONAL ORGANISATIONS

Regulation of
claims for
refunds by
diplomatic
missions, etc.

30. (1) In accordance with section 50 of the Act, diplomatic missions and other eligible persons may apply for a refund of the GST paid on taxable supplies.

(2) The application referred to in (1) above shall be made to the Commissioner through the head of Mission or the head of the Organisation, via the Ministry of Foreign Affairs, and shall only be for the following goods and services:-

- (a) for the diplomatic mission or international organisations, etc;

- S.I. No. 180/94
- (i) official receptions, dinners, luncheons hosted at hotels and restaurants in excess of \$100.00;
 - (ii) office supplies and equipment;
 - (iii) purchases from duty free shops listed under the Duty Free Regulations;
 - (iv) household furniture and appliances;
 - (v) telephone and facsimile services to the diplomatic mission and the head of mission; and
 - (vi) fuel;
- (b) for eligible staff members of diplomatic missions:
- (i) household furniture and appliances;
 - (ii) purchases from duty free shops listed under the Duty Free Regulations.
- S.I. 180/94

(3) No diplomatic mission etc., shall receive a refund in terms of section 50 of the Act or this Regulation unless that diplomatic mission, etc., is registered with the Department of General Sales Tax and is issued therefrom with a Certificate of Registration enabling it to benefit from the provisions of section 50 of the Act.

(4) A diplomatic mission, etc., registered in accordance with (3) above shall be required to file with the Commissioner monthly GST claims on form GST 201, through the Ministry of Foreign Affairs. All such claims shall be accompanied by substantiating tax invoices as specified in section 36 of the Act and

these Regulations, which should be on the application referred to in (2) above. The Department *will not* accept an application of the GST fraction to any cash register tape which does not show the GST included in the price paid. For the purposes of making a claim, diplomatic missions etc., should take any such cash tape which does not clearly show the tax paid, to the customer service desks in those establishments registered with the GST department where purchases of taxable supplies were made and have them converted to a tax invoice or a tax receipt.

(5) Notwithstanding sub-regulation (3) above, the following diplomatic missions and diplomatic staff members shall not benefit from the provisions of this Regulation:-

- (a) diplomatic missions and diplomats not appearing in the Diplomatic Mission Master List prepared by the Ministry of Foreign Affairs;
- (b) Belizean citizens or permanent residents locally recruited to work for or represent diplomatic missions; and
- (c) Nationals of the sending State who are residents of Belize and were recruited locally.

(6) The application form which shall be completed by diplomatic missions, etc., referred to in section 50 of the Act, shall be as set out in the First Schedule to these Regulations.

First
Schedule.

(7) For the purpose of claiming a refund under this Part, every Head of Mission shall provide the Commissioner with his specimen signature as well as the specimen signature of another

official of the Mission whom he may designate to sign the application for a refund in his absence.

Procedure
for making
a claim.

31. (1) The procedure for making a claim by diplomatic missions, etc., and other eligible staff members shall be as follows:-

- (a) at the end of each tax period (i.e. one month), all tax invoices shall be categorised according to claimant (e.g., diplomatic mission, individual eligible staff member etc.). Only principal diplomats shall be individual eligible staff members for the purposes of this Regulation;
- (b) the claim form shall be completed using the information on the tax invoice;
- (c) the tax invoice shall contain and show the diplomatic mission's or the organisation's GST registration number and the customer's diplomatic identification card number;
- (d) the claim form should be added up and totaled and attached to the GST return form which must be signed by the Head of Mission, or an officer duly authorised by the Head of Mission for that purpose, in agreement with the Commissioner.

(2) Refunds shall be sent to the diplomatic mission or organisation, etc., by way of cheques for each diplomatic mission or organisation and the mission or organisation shall be responsible for distributing the refunds to the claimants.

PART VI

REAL ESTATE

Rental of
condominiums.

32. For the purposes of the Act, the rental of condominiums will be treated as hotel accommodations and, as such, will be exempt from the payment of GST.

New residential
premises.
Fourth
Schedule.

33. For the purpose of the Fourth Schedule to the Act, paragraph 1(b), in determining ‘new residential premises’, renovation to the premises, which constitute 60% or more of the value of such premises, shall render the premises to be classified as ‘new residential premises’.

GST payable
on selling
price of real
estate.

34. (1) For the purpose of the Act, GST is applicable to the *selling price* of the real estate.

(2) In this Regulation, “selling price” shall be deemed to be the supply price or the fair market value of the supply, whichever is the greater.

Margin scheme
for taxable sales
of real property.

35. (1) The margin scheme for sales of real property set out in this Part, can be used by any registered person who makes a taxable sale of real property.

(2) A taxable supply of real property is “made under the margin scheme” if the value of the supply is worked out under this Part.

Value of a
taxable supply
of real property
under the
margin scheme.

36. (1) A registered person who makes a taxable supply by way of a sale of real property may calculate the value of the taxable supply under this Regulation if:

- (a) the land to which the real property relates was acquired in circumstances where:
 - (i) the sale of the land to the person was not a taxable supply because the supplier was not registered at the time of the supply, whether or not the person was carrying on a business or supplied the land through a business; or
 - (ii) the sale of the land to the person was a taxable supply made by another registered person and the value of the supply was calculated under this Part; and
- (b) the supplier and recipient have agreed in writing that the real property will be sold under the margin scheme and the agreement clearly states:
 - (i) that the recipient is aware that the amount of GST payable on the supply will be calculated under the margin scheme; and
 - (ii) that the recipient is aware that it is more likely than not that the GST payable on the sale will be less than the tax fraction of the price of supply; and
 - (iii) if the recipient of the supply is registered under this Act, that the recipient understands that it will not be entitled to an input tax credit in relation to the supply.

(2) The value of a taxable sale of real property under the margin scheme is calculated as follows:

$$(S - P) \times (1 - \text{tax fraction})$$

where,

S means the sale price of the real property; and

P means the purchase price of the real property,

provided that if P is greater than S, the value of the supply is nil.

(3) For the purposes of sub-regulation (2) —

- (a) where a taxable sale of real property is made in circumstances where the land was purchased under a different title than that under which it is sold, whether because the land has been subdivided, partitioned, merged, or the title has otherwise been altered, the amount to be included in “P” when calculating the value of the taxable supply shall be determined by taking account of the underlying land being sold in order to arrive at an appropriate proportion of the purchase price of the real property acquired;
- (b) when determining what is the appropriate proportion of the price of an acquisition of real property to include in “P” when making a taxable sale of real property, consideration must be given to the land area, location, amenities,

value, and any other factors that would affect the way in which the price of the acquisition of real property related to particular parts of the underlying land acquired;

- (c) “P” does not include any amount paid other than for the purpose of acquiring the underlying land, and in particular it does not include any stamp duty or similar tax charged to or paid by the person when it acquired the land nor any amounts paid to develop the land or to change the form of the title.

No input tax credits for real property acquired under the margin scheme.

37. A person who makes an acquisition of real property that is supplied under the margin scheme is not entitled to treat any amount as input tax in relation to the acquisition.

Transitional.

38. (1) For the purpose of calculating the value of a supply under regulation 36(2), a registered person may apply to the Commissioner for permission to use as “P” in the calculation, instead of the acquisition price of the real property:

- (a) the market value of the real property on the appointed day, where that value is established to the satisfaction of the Commissioner by a person who the Commissioner is satisfied is qualified to make such valuation; or
- (b) in a situation to which sub-regulation (3) applies, an appropriate proportion of the market value of the relevant land on the appointed day; or

(c) in the case of partially completed building work on the land on the appointed day, an amount the Commissioner thinks appropriate.

(2) The Commissioner may take into account any factors he chooses in making a decision whether to grant permission under sub-regulation (1) and shall not be obliged to grant such permission.

Acquisitions
other than by
way of
purchase.

39. (1) Where a registered person makes a taxable sale of real property in circumstances where the person is not the same person who last acquired the property through a transaction by way of sale and purchase, the value to be used in calculating “P” for the purposes of regulation 36(2) shall be the amount for which the property (or the underlying land) was last purchased.

(2) Without limiting sub-regulation (1), examples of situations to which it may apply include:

(a) real property purchased by one person is settled on a trust, and the trustee later makes a taxable supply of the land – to calculate “P” the acquisition price paid by the settlor may be used;

(b) a taxable supply of real property may be made by a representative of a taxable person in situations where the representative makes the sale otherwise than as agent - to calculate “P” the representative may use the acquisition price paid by the person represented;

(c) real property may be sold by a person who inherited the property - to calculate “P” the person may use the

acquisition price paid by the person from whom the land was inherited;

- (d) real property may be given as a gift by one person to another - to calculate “P” the registered person may use the acquisition price paid by the donor.

(3) For the avoidance of doubt, sub-regulation (1) does not apply where the real property is acquired in return for non-monetary consideration.

(4) Despite sub-regulation (3), where real property is supplied, otherwise than through a business, by a natural person to a non-natural person in return for an ownership interest in the non-natural person, sub-regulation (1) may be applied.

(5) Without limiting sub-regulation (4), an example of a situation where it might apply is where a partner contributes real property to a partnership, which then develops the property and makes a taxable supply of the property - the price for which the partner acquired the property may be used by the partnership in determining “P.”

(6) A registered person making a taxable supply who uses this regulation to calculate “P” for the purposes of determining the value of the supply must notify the Commissioner that he has used this regulation at the time he submits his return for the tax period in which each supply using this section is made and must keep sufficient documentation to establish to the satisfaction of the Commissioner the reasons why it was appropriate to use this regulation.

PART VII

FACE VALUE VOUCHERS

Face value
vouchers.

40. (1) Where —
- (a) a face value voucher is supplied;
 - (b) the voucher can be used to acquire more than one type of supply, or to acquire supplies that are taxable at different rates; and
 - (c) the voucher is issued for consideration, the value of the supply of the voucher is limited to the amount (if any) by which the consideration for the supply of the voucher exceeds the face value of the voucher.
- (2) Sub-regulation (1) does not apply to a supply of a face value voucher to a non-resident if, because of the operation of paragraph (4) of the Second Schedule to the Act, the supply is not zero-rated.
- (3) Where a taxable person (the supplier) accepts a face value voucher referred to in subregulation (1) as part or full payment for a supply of goods or services:
- (a) if the supplier can substantiate that the price of the last sale of the voucher before it was used to make the acquisition was less than the face value of the voucher, the price of the supply includes, in respect of the

acceptance of the voucher, the amount paid on that last sale rather than the face value of the voucher; or

(b) in any other case, the price of the supply includes, in respect of the acceptance of the voucher, the face value of the voucher.

(4) Where sub-regulation (3) applies to a supply of goods or services, the supply shall be treated as being made:

(a) for a supply of goods, when the goods are delivered or made available; or

(b) for a supply of services, as and when the services are performed.

Vouchers
accepted by
third parties.

41. (1) If a taxable person who accepts a face value voucher in exchange for a supply of goods or services is not the person who issued the voucher —

(a) sub-regulation 40(3) does not apply to the supply made by that taxable person in exchange for the voucher;

(b) if the taxable person receives an amount (other than the voucher but including an amount paid by the person using the voucher) from any person for or in relation to the supply, or because the taxable person accepted the voucher —

- (i) each such amount is treated as consideration for the supply made on acceptance of the voucher; and
 - (ii) if more than one such payment is made and the payments are made at different times, for the purpose only of working out the tax period in which the person should treat an amount as output tax, the time of supply is the earlier of the time when the amount was received or the entitlement to receive it was confirmed, determined separately for each such amount;
- (c) any commission or other consideration paid or payable by the taxable person to a third person making a payment referred to in paragraph (b) (other than the person using the voucher) should not be netted off against the amount referred to in that paragraph but should be treated as consideration for a separate supply.

Unredeemed
or expired
vouchers.

42. (1) Where a taxable person issues a voucher referred to in regulation 40(1) for consideration and —

- (a) the voucher expires before it is redeemed, or before it is fully redeemed; or
- (b) because of the expiry, the taxable person recognises as income in its accounts an amount received for the issue of the voucher, without having been required to make either a corresponding supply of goods or services or a reimbursement to another person for accepting the voucher in exchange for such a supply;

in the tax period in which the amount is recognised, it is treated as consideration received by the person for a taxable supply of services.

(2) Where a taxable person has been treated as making a supply in circumstances to which sub-regulation (1) applies and the person later accepts the voucher in exchange for a supply of goods or services, sub-regulation 40(3) does not apply to the extent that sub-regulation (1) has treated an amount as consideration for a supply in respect of the expiry of all or part of the voucher.

(3) Where a taxable person has been treated as making a supply in circumstances to which sub-regulation (1) applies and the taxable person later reimburses another person for accepting the voucher in exchange for a supply of goods-

(a) the person may treat as input tax an amount equal to the tax fraction of the amount reimbursed, but only to the extent that the amount was treated as consideration for a supply of services under sub-regulation (1); and

(b) the amount is treated as input tax in the tax period in which the reimbursement is made.

(4) Sub-regulation (1) applies to a taxable person who, on the basis of a prediction or expectation of the extent to which vouchers of a particular kind will not be redeemed or fully redeemed, treats an amount as income before the expiry of a voucher.

Deemed
supplies by
taxable
intermediaries.

43. (1) If a taxable person sells a voucher, to which regulation 40(1) applies, to an intermediary who is a taxable person and who on-supplies the voucher, the intermediary is treated as making a separate

taxable supply of services to the supplier and the Act applies to that supply as if —

- (a) the time of supply were the time at which the on-supply of the voucher occurred; and
- (b) the consideration for the supply were an amount equal to the difference between the amount paid by the intermediary for the acquisition of the voucher and —
 - (i) if the voucher is supplied to an employee or a director, member, or other person related to the intermediary otherwise for use in the intermediary's business, the face value of the voucher; or
 - (ii) in any other case, the lesser of the face value of the voucher or the amount received by the intermediary for the on-supply of the voucher.

(2) An intermediary shall not issue a tax invoice for the supply it is deemed to make under sub-regulation (1), nor is the intermediary required to provide any information to the person to whom the supply is deemed to be made.

(3) Sub-regulation (1) does not prevent the operation of regulation 40(1) in relation to the supply of the voucher by the intermediary.

Acquisitions
from
intermediaries.

44. (1) If a taxable person (the supplier), other than an intermediary, sells a voucher, to which regulation 40(1) applies, for

less than its face value to an intermediary who is a taxable person, in the tax period in which the voucher is supplied, the supplier may include as input tax in the calculation in section 31(1) of the Act, an amount equal to the tax fraction multiplied by the difference between the face value of the voucher and the consideration received from the intermediary.

(2) A supplier who has an additional amount of input tax because of sub-regulation (1) has a corresponding amount of output tax in a later tax period if —

- (a) the supplier later accepts the voucher as payment for an exempt supply; or
- (b) another person later accepts the voucher as payment for a supply, unless the supplier has documentary evidence that that supply was not an exempt supply.

(3) An amount treated as output tax under sub-regulation (2) is so treated —

- (a) if the supplier accepted the voucher as payment for a supply, in the tax period when the supplier accepted the voucher as payment; or
- (b) if another person accepted the voucher as payment for a supply, in the tax period when the supplier makes the reimbursement.

PART VIII

DISCOUNT VOUCHERS

Discount vouchers.

45. (1) In this regulation “discount voucher” means a voucher that entitles the holder to a discount on the price of goods or services, whether that entitlement to a discount is expressed as a face value amount on or associated with the voucher, a percentage of the price, a “two-for-one” or similar offer, or in any other way.

(2) Where a discount voucher is used in relation to a supply of goods or services, the value of the supply does not include any monetary value stated on the discount voucher, nor the amount of the discount granted because of the acceptance of the voucher.

(3) A supply of a discount voucher for consideration is a taxable supply unless the voucher can only be used for a discount on supplies that are not taxable supplies taxed at a rate other than zero.

PART IX

MATTERS TO BE HEARD BY THE GST APPEAL BOARD

Matters to be heard by GST Appeal Board.

46. Appeals shall be heard and determined by the GST Appeal Board with respect to any of the following matters:-

- (a) the registration, or cancellation of registration, of any person under the Act;

- (b) any liability of the Commissioner to pay interest under section 35 of the Act or the amount of interest so payable;
- (c) an assessment under section 39 of the Act;
- (d) a claim for the repayment of an amount under section 40 of the Act;
- (e) the amount of any penalty or interest specified in section 55 of the Act;
- (f) any liability to a penalty or surcharge by virtue of any of sections 60 to 89 of the Act.

PART X

MISCELLANEOUS

Security to be given in certain cases.

47. Pursuant to section 57 of the Act, the Commissioner or an authorized person may issue a notice for the protection of revenue requiring security to be given where:-

- (a) the persons managing a business are connected with past failures to pay GST; or
- (b) the persons managing a business have failed previously to comply with GST obligations on more than one occasion; or
- (c) the persons managing a business have been prosecuted for a GST offence.

- Form for making purchases of goods from grant funds, etc.,
Second Schedule.
48. The form to be used when making purchases in accordance with section 3(2)(f) of the Act shall be as set out in the Second Schedule to these Regulations.
- Zero-rated goods.
Third Schedule.
49. The Third Schedule to these Regulations shall have effect for the interpretation and application of the Third Schedule (zero rating) to the Act.
- Exempted Imports.
Fourth Schedule
50. The Fourth Schedule to these Regulations shall have effect for the interpretation and application of the Fifth Schedule (Exempted Imports) to the Act.
- Bailiff's fees.
51. Whenever it becomes necessary to employ a bailiff to recover the tax from the defaulters, the bailiff's fee equal to 5% of the tax being claimed may be included in the summons or demand notice and shall be paid by the defaulters along with the tax.
- Signature of Commissioner on notices.
52. Where the Act requires a notice to be given by the Commissioner or an authorised person, the notice may be duly signed by the Commissioner or the authorised person, or by any other person whom the Commissioner may appoint for that purpose, and such notice shall be valid if the signature of the Commissioner or such other person is duly printed or written thereon.

MADE by the Minister of Finance this 1st day of July, 2006.


(SAID W MUSA)
Minister of Finance

_____ ... _____

FIRST SCHEDULE

(Regulation 30)

GST 201

	GOVERNMENT OF BELIZE DEPARTMENT OF GENERAL SALES TAX	GST 201
GENERAL SALES TAX APPLICATION FOR REFUND		
<small>(FOR USE BY DIPLOMATS/DIPLOMATIC, CONSULAR MISSIONS, INTERNATIONAL OR REGIONAL ORGANIZATION OR AGENCY, AND TAXPAYERS WHO HAVE OVERPAID THE GST)</small>		
Taxpayer Identification Number <input style="width: 100%;" type="text"/>		Mailing Address <input style="width: 100%;" type="text"/>
Full name of applicant <input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
Telephone number <input style="width: 50%;" type="text"/>	Fax Number <input style="width: 50%;" type="text"/>	Email Address <input style="width: 100%;" type="text"/>
Period of Claim From <input style="width: 50%;" type="text"/> To <input style="width: 50%;" type="text"/>		
DETAILS OF CLAIM		
Total value of goods and or services (inclusive of GST)	<input style="width: 100%;" type="text"/>	
GST charged	<input style="width: 100%;" type="text"/>	
GST claimed	<input style="width: 100%;" type="text"/>	
Customs Declaration or Receipt Number (if GST was overpaid)	<input style="width: 100%;" type="text"/>	
DECLARATION		
<small>Tick as appropriate: 1 = Diplomatic or Consular Missions; 2 International/Regional Organizations 3 = Persons who have overpaid GST</small>		
1 <input type="radio"/> I declare that the taxable supplies acquired which form part of this application for refund were <i>exclusively for use in connection with the work</i> of the Diplomatic or Consular Mission and that no other application for refund of tax has been previously submitted		
2 <input type="radio"/> I declare that the taxable supplies which form part of this application for refund were for use by (insert name of International or Regional Organization or Agency) <input style="width: 200px;" type="text"/> and that no other application for refund of tax has been previously submitted		
3 <input type="radio"/> I declare that the GST paid on the articles acquired and/or services performed was overpaid and that no other Application for refund of tax has been previously submitted		
Name <input style="width: 100%;" type="text"/>	Organization <input style="width: 100%;" type="text"/>	Title <input style="width: 100%;" type="text"/>

SECOND SCHEDULE

(Regulations 48)

DEPARTMENT OF GENERAL SALES TAX

CLAIM FORM FOR PURCHASES FROM GRANT FUNDS, ETC

Name & Address of Agency:

Invoice No. _____

I certify that the items
below are for the
Official use of the
Agency.

(Signature of Head or
Acting Head of Agency)

Date:

<u>Quantity</u>	<u>Description</u>	<u>Cost of Goods</u>	<u>GST</u>
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Amount

For Use of Suppliers Only

Name _____

Address _____

Declaration and Stamp

I declare that all the above is true
and correct.

Signature

Date _____

THIRD SCHEDULE

(Regulation 49)

List of Zero-rated Items with Tariff Headings

RICE

Rice for sowing	1006.10.10
Other	1006.10.90
White rice (in packages for retail sale)	1006.20.10
Other white rice	1006.20.20
Parboiled rice (in packages for retail sale)	1006.20.30
Other parboiled rice	1006.20.40
Semi-milled white rice, in packages of not more than 10kg	1006.30.10
Other semi-milled white rice	1006.30.20
Semi-milled parboiled rice, in packages of not more than 10kg	1006.30.30
Other semi-milled parboiled rice	1006.30.40
Wholly milled white rice, in packages of not more than 10kg	1006.30.50
Other wholly milled white rice	1006.30.60
Wholly milled parboiled rice, in packages of not more than 10kg	1006.30.70
Other wholly milled parboiled rice	1006.30.80
Broken rice in packages for retail sale	1006.40.10
Other broken rice	1006.40.90

FLOUR

Wheat flour of Durum wheat	1101.00.10
Other	1101.00.90
Rye flour	1102.10.10
Maize (corn) flour	1102.20.10
Rice flour	1102.30.00
Other	1102.90.00
Bread, tortilla (corn and flour)	1905.90.30

CORN

Seed	1005.10.00
Other	1005.90.00

FRESH MEAT FROM ANY MAMMAL, BIRD OR FISH

Carcasses and half carcasses of bovine	0201.10.00
Brisket	0201.20.10
Other	0201.20.90
Tenderloin	0201.30.10
Sirloin	0201.30.20
Minced (ground)	0201.30.30
Other	0201.30.90
Carcasses and half carcasses of swine	0203.11.00
Hams, shoulders and cut thereof with bone in	0203.12.00

Other	0203.19.00
Carcasses and half carcasses of lamb fresh or chilled	0204.10.00
Carcasses and half carcasses	0204.21.00
Other cuts with bone in	0204.22.00
Boneless	0204.23.00
Carcasses and half carcasses of lamb frozen	0204.30.00
Meat and edible offal, of poultry not cut in pieces, fresh or chilled	0207.11.00
Meat and edible offal, of poultry not cut in pieces, frozen	0207.12.00
Cuts and offal, fresh or chilled	0207.13.00
Backs and necks, frozen	0207.14.10
Wings frozen	0207.14.20
Livers, frozen	0207.14.30
Other, frozen	0207.14.90
Meat of turkey not cut in pieces, fresh or chilled	0207.24.00
Meat of turkey not cut in pieces, frozen	0207.25.00
Cuts and offal, fresh or chilled	0207.26.00
Backs, necks and wings, frozen	0207.27.10
Other, frozen	0207.27.90
Meat of ducks, geese or guinea fowls not cut in pieces, fresh or chilled	0207.32.00
Meat of ducks, geese or guinea fowls not cut in pieces, frozen	0207.33.00
Fatty livers, fresh or chilled	0207.34.00
Other, fresh or chilled	0207.35.00
Other, frozen	0207.36.00

FISH

Trout	0302.11.00
Pacific salmon	0302.12.00
Other	0302.19.00
Halibut	0302.21.00
Plaice	0302.22.00
Soles	0302.23.00
Other	0302.29.00
Tunas for processing	0302.31.10
Other	0302.31.90
Yellow fin tunas for processing	0302.32.10
Other	0302.32.90
Skipjack or stripe-bellied bonito	0302.33.00
Bigeye tunas	0302.34.00
Bluefin tunas	0302.34.00
Southern bluefin tunas	0302.36.00
Other	0302.39.00
Herrings for processing	0302.40.10
Other	0302.40.90
Cod for processing	0302.50.10
Other	0302.50.90

Other fish, excluding livers and roes for processing	0302.61.10
Other	0302.61.90
Haddock for processing	0302.62.10
Other	0302.62.90
Coalfish	0302.63.00
Mackerel for processing	0302.64.10
Other	0302.64.90
Dogfish and other sharks	0302.65.00
Alewives, saithe, Pollock and hake for processing	0302.69.10
Snapper, croaker, grouper, dolphin, bangamary and sea trout	0302.69.20
Flying fish	0302.69.30
Other	0302.69.90
Livers and roes	0302.70.00
Pacific sockeye salmon frozen	0303.11.00
Other, frozen	0303.19.00
Trout, frozen	0303.21.00
Atlantic salmon, frozen	0303.22.00
Other, frozen	0303.29.00
Flat fish (halibut), frozen	0303.31.00
Plaice, frozen	0303.32.00
Sole, frozen	0303.33.00
Other, frozen	0303.39.00
Tunas, skipjack or stripe-bellied bonito, albacore for proceeding	0303.41.10
Other, for processing	0303.41.90
Yellowfin tunas, frozen, for processing	0303.42.10
Other, frozen	0303.42.90
Skipjack or stripe-bellied bonito frozen	0303.43.00
Bigeye tunas frozen (Thunnus obesus)	0303.44.00
Bluefin tunas frozen (Thunnus thynnus)	0303.45.00
Southern bluefin tunas frozen (Thunnus maccoyii)	0303.46.00
Other frozen	0303.49.00
Frozen herrings for processing	0303.50.10
Other frozen herring	0303.50.90
Frozen cod for processing	0303.60.10
Other frozen cod	0303.60.90
Frozen sardines for processing	0303.71.10
Other frozen sardines	0303.71.90
Frozen haddock for processing	0303.72.10
Other frozen haddock	0303.72.90
Frozen coalfish	0303.73.00
Frozen mackerel for processing	0303.74.10
Other frozen mackerel	0303.74.90
Frozen dogfish and other sharks	0303.75.00
Frozen eels	0303.76.00
Frozen sea bass	0303.77.00
Frozen hake for processing	0303.78.10

Other frozen hake	0303.78.90
Frozen Alewives, saithe, Pollock for processing	0303.79.10
Frozen snapper, croaker, grouper, dolphin, banga-mary and sea trout	0303.79.20
Frozen flying fish	0303.79.30
Other frozen	0303.79.90
Frozen livers	0303.80.10
Frozen roes	0303.80.20
Fresh or chilled fillets of flying fish	0304.10.10
Fresh or chilled fillets of other fish	0304.10.90
Frozen fillets of flying fish	0304.20.10
Other frozen fillet	0304.20.90
Other fish meat	0304.90.00
Flours, meals and pellets of fish, fit for human consumption	0305.10.00
Livers and roes of fish, dried,	0305.20.00
Fish fillets, dried,	0305.30.00
Cod, mackerel and alewives	0305.49.10
Other	0305.49.90
Cod	0305.51.00
Mackerel	0305.59.10
Herring, alewives, saithe, Pollock, haddock and hake	0305.59.20
Other	0305.59.90
Herrings	0305.61.00
Cod	0305.62.00
Anchovies	0305.63.00
Mackerel	0305.69.10
Alewives, saithe, Pollock, haddock and hake	0305.69.20
Other	0305.69.90
Rock lobster and other sea crawfish	0306.11.00
Lobsters	0306.12.00
Shrimps and prawns	0306.13.00
Crabs	0306.14.00
Conch	0306.19.10
Other crustaceans	0306.19.20
Other	0306.19.90
Rock lobster and other sea crawfish, live for breeding or rearing	0306.21.10
Other	0306.21.90
Lobsters, live for breeding or rearing	0306.22.10
Other	0306.22.90
Live shrimps and prawns for breeding or rearing	0306.23.10
Cultured	0306.23.20
Wild	0306.23.30
Crabs	0306.24.00
Other live for breeding or rearing	0306.29.10
Conch	0306.29.20
Other	0306.29.90
Oysters for breeding or rearing	0307.10.10

Other	0307.10.90
Scallops, including queen scallops, live fresh or chilled	0307.21.00
Other	0307.29.00
Mussels, live fresh or chilled	0307.31.00
Other	0307.39.00
Cuttle fish, live fresh or chilled	0307.41.00
Other	0307.49.00
Octopus, live fresh or chilled	0307.51.00
Other	0307.59.00
Snails other than sea snails	0307.60.00
Other, live for breeding or rearing	0307.91.10
Other	0307.91.90
Sea-eggs	0307.99.10
Other	0307.99.90
Eggs	
Hatching eggs, for breeder flock	0407.00.10
Hatching eggs, not for breeder flock	0407.00.20
Other fresh eggs	0407.00.30
Other	0407.00.90
Milk	
Milk of a fat content by weight not exceeding 1% (milk only)	0401.10.00
Milk of a fat content by weight exceeding 1% but not exceeding 6%	0401.20.00
Milk of a fat content exceeding 6%	0401.30.00
Salt	
Table salt in retail packages of not more than 2.5kg	2501.00.10
Other table salt	2501.00.20
Rock salt	2501.00.30
Lard	
Lard	1501.00.10
Margarine excluding liquid margarine	1517.10.00
Baby Formula	
Preparations for infant use put up for retail sale	1901.10.00
Sugar	
Cane sugar	1701.11.00
Beet sugar	1701.12.00
Icing sugar	1701.99.10
Beans	
Pigeon peas	0713.10.10
Split peas	0713.10.20

Blackeye peas	0713.10.30
Other peas	0713.10.90
Chickpeas	0713.20.00
Beans of the species vigna nunga	0713.31.00
Small red beans	0713.32.00
Red kidney beans	0713.33.10
Other	0713.33.90
Other	0713.39.00
Lentils	0713.40.00
Broad beans and horse beans	0713.50.00
All leguminous vegetables for sowing	0713.90.10
Other	0713.90.90

Any live bird, fish, crustacean, mollusk or other animal of a kind used as, or producing, food for human consumption.

Pure breeding animals	
Bulls	0102.10.10
Cow	0102.10.20
Other	
Bulls for breeding	0102.90.10
Bulls for rearing weighing not more than 270kg	0102.90.20
Other bulls	0102.90.30
Cow for breeding	0102.90.40
Cows, for rearing weighing not more than 270kg	0102.90.50
Other, cows	0102.90.60
Live Swine	
Pure bred-breeding animal	0103.10.00
Weighing less than 50kg for breeding	0103.91.10
Other	0103.91.90
Weighing 50kg or more for breeding	0103.92.10
Other	0103.92.90
Live sheep	
Live sheep for breeding	0104.10.10
Live sheep for rearing	0104.10.20
Other	0104.10.90
Goats	
For breeding	0104.20.10
For rearing	0104.20.20
Other	0104.20.90
Live poultry	
Fowls of the species Gallus domesticus for breeding	0105.11.10
Fowls of the species Gallus domesticus for rearing	0105.11.20
Turkey	
Turkey for breeding	0105.12.10
Turkey for rearing	0105.12.20

Other	
For breeding	0105.19.10
For rearing	0105.19.20
Other	0105.19.90
Other live animal	
Turtle	0106.20.10
Bees for breeding	0106.90.10
Fowls of the species Gallus domesticus weighing not more than 2000g	
Cocks for breeding	0105.92.10
Cocks for rearing	0105.92.20
Hens for breeding	0105.92.30
Hens for rearing	0105.92.40
Fowls of the species Gallus domesticus weighing more than 2000g	
Cocks for breeding	0105.93.10
Cocks for rearing	0105.93.20
Hens for breeding	0105.93.30
Hens for rearing	0105.93.40
Other for breeding	0105.99.10
Other for rearing	0105.99.20
Other	0105.99.90

SUPPLIES CONNECTED WITH AGRICULTURE

ANIMAL FEEDING STUFF SUITABLE FOR ANY LIVE BIRD, FISH, CRUSTACEAN, MOLLUSC OR OTHER ANIMAL OF A KIND GENERALLY USED AS, OR PRODUCING, FOOD FOR HUMAN CONSUMPTION OR FOR ANY DRAUGHT ANIMAL

Other sorghum	1007.00.90
Other Soya beans	1201.00.90
Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	12.13.0000
Lucerne (alfalfa) meal and pellets	1214.10.00
Other	1214.90.00
Other molasses	1703.90.00
Flours, meals and pellets of meat or meat offal; greaves	2301.10.00
Flours, meals and pellets, of fish or of crustaceans mollusks	2301.20.00
Or other aquatic invertebrates unfit for human consumption	

Bran, sharps and other residue, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants

Of maize (corn)	2302.10.00
Of rice	2302.20.00
Of wheat	2302.30.00

Of other cereals	2302.40.00
Of leguminous plants	2302.50.00
Residues of starch manufacture and similar residues	2303.10.00
Residues of Beet-pulp, bagasse and other waste of sugar manufacture	2302.20.00
Residues of brewing or distilling dregs and waste	2302.30.00
Vegetable materials and vegetable waste, vegetable residues and By-products, whether or not in the form of pellet, of a kind used In animal feeding, not elsewhere specified or included	23.08.0000
Prepared complete poultry feed	2309.90.30
Concentrated complete poultry feed	2309.90.39
Prepared complete cattle feed	2309.90.40
Prepared complete pig feed	2309.90.50
Other prepared complete animal feeds	2309.90.60
Other	2309.90.90

SEEDS AND OTHER MEANS OF PROPAGATION OF PLANTS AND PLANTS THAT ARE USED FOR PROVIDING EITHER FOOD LISTED IN ITEM 1 OF THE THIRD SCHEDULE OR A FEEDING REFERRED IN ITEM 16

Banana plants	0602.90.10
Coconut plants	0602.90.20
Cocoa plants	0602.90.30
Citrus plants	0602.90.40
Other	0602.90.90
Potato seed	0701.10.00
Sweet corn for sowing	0712.90.10
All leguminous vegetables for sowing	0713.90.10
Maize (corn) seed	1005.10.00
Rice in the husk for sowing	1006.10.10
Grain sorghum seed	1007.00.10
Soya bean for sowing	1201.00.10
Groundnuts for sowing	1202.20.10
Linseed for sowing	1204.00.10
Sunflower seed for sowing	1206.00.10
Palm nut and kernels for sowing	1207.10.10
Sesamum seed for sowing	1207.40.10
Safflower seed for sowing	1207.60.10
Seeds, fruit and spores, of a kind used for sowing	
Sugar beet seed	1209.10.00
Lucerne seed	1209.21.00
Clover seed	1209.22.00
Fescue seed	1209.23.00
Vegetable seeds	1209.91.00
Rape or colza seed for sowing	1205.10.10

PREPARATIONS FORMULATED FOR AGRICULTURAL USE

Urea, whether or not in aqueous solution	3102.10.00
Ammonium sulphate	3102.21.00
Other	3102.29.00
Ammonium nitrate, whether or not in aqueous solution	3102.30.00
Mixtures of ammonium nitrate with calcium carbonate	3102.40.00
Or other inorganic non-fertilizing substance	
Sodium nitrate	3102.50.00
Double salts and mixtures of calcium and ammonium nitrate	3102.60.00
Calcium cyanamide	3102.70.00
Mixtures of urea and ammonium nitrate in aqueous or ammoniacal Solution	3102.80.00
Other ammonium-based fertilizers	3102.90.10
Other	3102.90.90
Super phosphates	3103.10.00
Basic slag	3103.20.00
Other	3103.90.00
Carnallite, sylvite and other crude natural potassium salts	3104.10.00
Potassium chloride	3104.20.00
Potassium sulphate	3104.30.00
Other	3104.90.00
Ammonium-based fertilizers	3105.10.10
Other	3105.10.90
Mineral or chemical fertilizers containing nitrogen, phosphorus And potassium	3105.20.00
Diammonium hydrogenorthophosphate	3105.30.00
Ammonium dihydrogenorthophosphate and mixtures thereof	3105.40.00
Other mineral or chemical fertilizers containing nitrates and phosphates	3105.51.00
Other	3105.59.00
Mineral or chemical fertilizers containing phosphorus and potassium	3105.60.00
Other	3105.90.00
Insecticides for use in agriculture as approved by the competent authority	3808.10.10
Fungicides	3808.20.00
Herbicides	3808.30.10
Anti-sprouting products	3808.30.20
Plant growth regulators	3808.30.30

Fresh fruits and vegetables (locally produced)

Crop dusting services**Land clearing, harvesting, harrowing and plowing services**

A supply of water (other than water supplied in bottles or similar containers) or domestic sewerage services.

FOURTH SCHEDULE

(Regulation 50)

Exempted Imports with Tariff Headings

Books	4820.20.00
Other books in single sheets	4901.10.90
Dictionaries and encyclopedias and serial installments thereof	4901.91.00
Other	4901.99.90
Children's picture, drawing or colouring books	49.03.0000
Music, printed or in manuscript, whether or not bound or illustrated	49.04.0000
Maps and charts in book form	4905.91.00
Other maps and charts	4905.99.00

MEDICINES AND MEDICAL SUPPLIES FOR HUMAN USE

Analgesics	
Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	3003.90.40
Other analgesics	3003.90.50
Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	3004.90.20
Other analgesics	3004.90.30

COUGH AND COLD PREPARATION

Cough and cold preparation	3003.90.70
Cough and cold preparation	3004.90.50

DIAGNOSTIC TESTING KITS

Diagnostic testing kits	3006.50.00
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INSULIN AND INSULIN SYRINGES WITH NEEDLES AND DEVICES OF A TYPE NOT EXCEEDING 100 UNITS CAPACITY FOR THE ADMINISTRATION OF U-100 INSULIN

Syringes with needles	9018.31.00
U-100 Insulin	2937.12.00

ORAL REHYDRATION PREPARATIONS IN THE FORM OF SALTS OR SOLUTIONS OF W.H.O/PARAMACOPOEIA STANDARDS

Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, Chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, Hydralazine, methyl dopa; diazepam, dexamethasone; oral rehydration Powder; pilocarpine nitrate, timolol maleate and atropine sulphate	3003.90.80
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Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, Chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, Hydralazine, methyl dopa; diazepam, dexamethasone; oral rehydration Powder; pilocarpine nitrate, timolol maleate and atropine sulphate	3004.90.60
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DIALYSIS FLUIDS

Dialysis fluids 3004.90.90

OXYGEN

Oxygen 2804.40.00

**ALL OTHER EXEMPT IMPORTS NOT LISTED WILL BE DEALT WITH
USING CUSTOMS PROCEDURE CODES.**

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