



No. 15 of 2010

I assent,

(SIR COLVILLE N. YOUNG)  
*Governor-General*

31st March, 2010.

**AN ACT to amend the General Sales Tax Act, (No. 49 of 2005), to increase the rate of tax from 10% to 12.5%; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 1st April, 2010.)*

***BE IT ENACTED, by and with the advice and consent of the House of Representatives and the Senate of Belize and by the authority of the same, as follows:-***

1. This Act may be cited as the

Short title.

**GENERAL SALES TAX**  
**(AMENDMENT) ACT, 2010,**

No. 49/05. and shall be read and construed as one with the General Sales Tax Act, which is hereinafter referred to as the principal Act.

Amendment  
of section 9.

2. Section 9 of the principal Act is hereby amended as follows:-

- (i) by renumbering that section as subsection (1);
- (ii) in subsection (1), as so renumbered, by substituting the figure “12.5%” for the figure “10%” occurring in paragraph (b) thereof;
- (iii) by adding the following as subsection (2):-

“(2) The rate of tax specified in subsection (1) (b) above may from time to time be varied by the Minister by Order published in the *Gazette* and every such Order shall be subject to negative resolution.”

Commencement.

3. This Act shall come into force on the 1st day of April, 2010.