



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.