



## Customs & Excise Department

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BELIZE CITY, BELIZE C.A.

**GEN/1/01/2021 (42) Vol. XXX**

**Subject: MODE OF ASCERTAINING DUTY – CUSTOMS AND EXCISE DUTIES ACT – CHAPTER 48 OF THE LAWS OF BELIZE**

**Date:** 15<sup>th</sup> February, 2021

Dear Sir/Madam:

Reference is made to Memorandum **GEN/3/01/2018 (79) Vol. V** dated August 6, 2018 that outlined the prescribed format of an invoice and which to date remains in effect.

Section 5(2) of the Customs and Excise Duties Acts, Chapter 48 of the Substantive Laws of Belize, empowers the Minister of Finance to make regulations for **“requiring any person concerned in any way with the importation of goods into the country, to furnish to the Comptroller or other officer of Customs delegated by him in such form as he may require, such information as is, in his opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.”**

Further to that, section 5(4) of the Customs and Excise Duties Acts, Chapter 48 of the Substantive Laws of Belize provides:

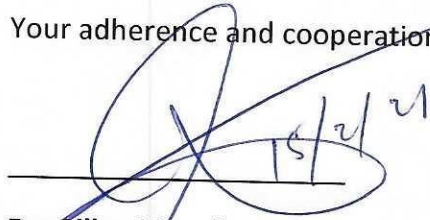
**“The importer or his agent shall at the request of the Comptroller or other proper officer of Customs produce the original invoice, and duplicate thereof if such duplicate is available, in respect of any goods imported into the country, and the Comptroller may retain such duplicate invoice, or such original invoice if the duplicate is not available.”**

To that end your attention is once again drawn to Regulation 3 of the Customs and Excise (Duties Act) Regulation, Chapter 48 of the Subsidiary Laws of Belize which prescribes the information that is to be supplied on the invoice required to be furnished in accordance with section 5(4) referenced above. (A copy of the Regulations is hereto attached for your ease of reference).

Kindly note that failure to adhere to the requirement in Regulation 3 may result in the Comptroller's exercising his power under Regulation 2 of the Customs and Excise (Duties Act) Regulation, Chapter 48 of the Subsidiary Laws of Belize, to refuse to permit the entering of any goods until the information required by Regulation 3 has been furnished.

The Customs and Excise Department therefore advises that as of April 1<sup>st</sup>, 2021, the Comptroller shall commence exercising her power under Regulation 2 in any case where non-compliant invoices have been submitted.

Your adherence and cooperation is highly anticipated.



**Dr. Gilbert Gordon**  
**Deputy Comptroller of Customs and Excise**

**Cc: Customs Brokers Association**