



Customs & Excise Department

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GEN/1/01/2021 (41) Vol. XXX

Date: 15th February, 2021

Dear Sir/Madam:

Reference to Memorandum **GEN/3/01/2018 (63) Vol. V** dated May 23, 2018 that outlined the motor vehicle valuation procedures and which to date remains in effect.

Section 3 of the Third Schedule of the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize provides:

“The customs value of imported goods shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Belize...”

Therefore, with immediate effect, the Customs and Excise Department hereby advises that importers who purchase motor vehicles *via* an auction site will be required whether personally, *via* a customs broker, or *via* a motor vehicle dealer, to submit to the Proper Officer the applicable bill of sale and invoice for verification and approval.

Please note that in circumstances where the method of transaction value is approved the following shall apply:

1. Assistant Comptrollers and above, or Officers in Charge Sub-stations, are authorized to approve the bill of sale and invoice which will be used in the processing of a customs declaration for a motor vehicle.
- 2.) Approving officers shall conduct interviews with importers to verify the authenticity of the transaction *via* the internet or perusal of additional information such as, wire transfers, etc., and in order to gather information regarding additional charges that must be included in the transaction value.

Your adherence and cooperation is highly anticipated.


Dr. Gilbert Gordon
Deputy Comptroller of Customs and Excise

Cc: Customs Brokers Association