BELIZE

ENTERTAINMENT TAX ACT
CHAPTER 51

REVISED EDITION 2003
SHOWING THE SUBSIDIARY LAWS AS AT 31ST OCTOBER, 2003

This is a revised edition of the Subsidiary Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2000.

ARRANGEMENT OF SUBSIDIARY LAWS
BELIZE

ENTERTAINMENT TAX ACT
CHAPTER 51

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This is a revised edition of the Subsidiary Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2000.

This edition contains a consolidation of the following laws-

1. ENTERTAINMENT TAX (EXEMPTION) ORDER 3 - 5
2. ENTERTAINMENT TAX (EXEMPTION) ORDER 6 - 7
3. ENTERTAINMENT TAX (EXEMPTION) ORDER 8 - 9
4. ENTERTAINMENT TAX (EXEMPTION) ORDER 10 - 11
5. ENTERTAINMENT TAX REGULATIONS 12 - 25
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER

ARRANGEMENT OF PARAGRAPHS

1. Short title.

2. Exemption from tax.
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER

(Section 4)

1. This Order may be cited as the

ENTERTAINMENT TAX (EXEMPTION) ORDER.

2. (1) Entertainments conducted by the organisations enumerated in the First Schedule hereto shall be exempted from the payment of entertainment tax.

(2) The sports, games, exhibitions and races set out in the Second Schedule hereto shall be exempted from entertainment tax.

FIRST SCHEDULE

(1) The Young Women’s Christian Association
(2) The Women’s Catholic Youth Organisation
(3) The Girl Guides Association
(4) The Boy Scouts
(5) The Red Cross
(6) The Black Cross
(7) The Belize Credit Union League
(8) The Federation of Women
SECOND SCHEDULE

(1) All athletic sports and gymnastics exhibitions
(2) Baseball
(3) Boxing
(4) Cricket
(5) Football
(6) Softball
(7) Basketball
(8) Lawn Tennis
(9) Weight-lifting or bodybuilding
(10) Cycle races or exhibitions
(11) Horse races or exhibitions
CHAPTER 51
ENTERTAINMENT TAX (EXEMPTION) ORDER

ARRANGEMENT OF PARAGRAPHS

1. Short title.

2. No tax on local productions.
1. This Order may be cited as the

ENTERTAINMENT TAX (EXEMPTION) ORDER

2. (1) All local productions shall be exempt from the payment of entertainment tax.

(2) Where any dispute or difference arises as to whether or not a production is a “local production” for the purpose of subsection (1) above, the decision of the Minister thereon shall be final.

MADE by the Minister of Finance, this 15th day of March, 1990.

(GEORGE PRICE)

Minister of Finance
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER

ARRANGEMENT OF PARAGRAPHS

1. Short title.

2. Exemption of tax for Byron Lee Concert and Dance.
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER
(Section 4)

[22nd October, 1994.]

1. This Order may be cited as the

ENTERTAINMENT TAX (EXEMPTION) ORDER.

2. The Byron Lee Concert and Dance held on the 16th, 17th and 20th September, 1994 shall be exempt from the payment of entertainment tax.

MADE by the Minister of Finance this 13th day of October, 1994.

(MANUEL ESQUIVEL)
Minister of Finance
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER

ARRANGEMENT OF PARAGRAPHS

1. Short title.

2. Exemption of the Byron Lee Concert from entertainment tax.
CHAPTER 51

ENTERTAINMENT TAX
(EXEMPTION) ORDER

(Section 4)

[11th November, 1995.]

1. This Order may be cited as the

ENTERTAINMENT TAX (EXEMPTION) ORDER

2. The Byron Lee Concert and Dance, held on the 15th, 16th and 20th September, 1995, is hereby exempted from the payment of entertainment tax.

MADE by the Minister of Finance this 7th day of November, 1995.

(MANUEL ESQUIVEL)

Minister of Finance
CHAPTER 51

ENTERTAINMENT TAX REGULATIONS

ARRANGEMENT OF REGULATIONS

1. Short title.
2. Interpretation
3. Application for permission.
4. Tickets.
5. Particulars on tickets.
6. Use of tickets.
7. Stamping tickets.
8. Cancellation of tickets.
9. Refund.
10. Refusal of refund.
11. Barrier.
12. Inspection.
13. Admission by other means.
14. Returns
15. Admission by lump sum.

16. Production of books &c.

17. Exemption claim.

18. Arrangements to cease.
CHAPTER 51

ENTERTAINMENT TAX REGULATIONS

(Section 5)

1. These Regulations may be cited as the

ENTERTAINMENT TAX REGULATIONS.

2. For the purposes of these Regulations the expression “Minister” means
the Minister of Finance.

3. The proprietor of any entertainment shall apply in writing to the Minister
in accordance with Form A in the Schedule to these Regulations for a certificate
showing that he has complied with the provisions of section 3 of the
Entertainment Tax Act (hereinafter referred to as the Act) and shall state in
such application the nature of the entertainment which he proposes to carry on
or which may be under his control or management and whether such
entertainment will be of a permanent or casual character, and such permission
shall be granted by the Minister in respect of such entertainment only when the
applicant has made arrangements approved by the Minister for furnishing returns
to the Minister of the payments for admission to the entertainment and has
given security for the payment of duty thereon up to an amount and in the
manner to be settled by the Minister. The certificate of the Minister shall be in
accordance with Form B in the Schedule to these Regulations and the Minister
may require a bond to be furnished for securing the due compliance with the
provisions hereof which said bond shall be in Form C in the Schedule to these
Regulations.

The proprietor of any entertainment shall produce and show to any person
appointed by the Minister or to any constable or police officer on demand the
certificate obtained from the Minister in respect of the holding of any
entertainment.
4. Every proprietor of an entertainment to whom a certificate shall be granted as aforesaid by the Minister shall provide and use (except in cases where the Minister has approved of admission by means of a barrier or mechanical contrivance) tickets for admission as provided for in regulation 5 of these Regulations. No change in the sequence of the numbers or in the tickets shall be made unless the Minister is first notified and gives his consent to such change.

5. Tickets for admission to any entertainment for which entertainment tax is payable under the Act must be printed in numerical sequence and each ticket must bear the following:

   (a) the date of the entertainment;
   (b) the place where the entertainment is to be held;
   (c) the price of the ticket; and
   (d) the amount of the entertainment tax.

6. No ticket may be used for admission to any entertainment or for any date or place other than as printed thereon without the permission in writing of the Minister.

7. Every ticket for admission to any entertainment must be embossed by the Minister with an impressed stamp provided by the Minister for that purpose or stamped in such other manner as the Minister may direct.

8. When any ticket for admission to any entertainment is surrendered at the time of admission the said ticket shall be cancelled by tearing it into pieces -one piece to be retained by the proprietor of the entertainment and the other portion to be retained by the person seeking admission. The portion retained by the proprietor may be examined by any person authorised so to do by the Minister at any time within seven days from the cancellation thereof and must be retained by the proprietor for that purpose.
9. On surrender to him of unsold tickets on which entertainment tax has been paid, within seven days of the date fixed for the holding of the entertainment, the Minister may refund the amount of entertainment tax paid thereon.

10. The Minister may refuse to refund the entertainment tax paid on any ticket surrendered to him which appears to him to have been disfigured or used.

11. The Minister may approve admission to any entertainment through a barrier or by means of a mechanical contrivance registering the number of persons admitted:

Provided that in such case approval is sought at least three clear days before the date on which it is proposed to hold such entertainment.

12. Any person duly authorised by the Minister so to do shall be at liberty to make an inspection of any such barrier or contrivance as is mentioned in regulation 11 of these Regulations at all times and such barrier or contrivance must be inspected by such person at the close of the entertainment, and it shall be an offence against these Regulations for any person to set back or reverse such barrier or contrivance or otherwise alter the reading on the same without the permission of the person authorised to inspect the same.

13. The Minister may approve admission to any entertainment other than by embossed or stamped tickets or through a barrier or other contrivance as aforesaid provided application is made to him by the proprietor of any such entertainment at least three clear days before the date on which it is proposed to hold such entertainment and provided also that at the time of such application the price to be charged for admission and the manner of collecting the price of admission and of recording the number of persons admitted is stated in the application. At the time of such application a deposit of 200 per cent of the estimated tax which shall be due and payable for such entertainment must be made at the Treasury, or the proprietor of the entertainment may, with the
Entertainment Tax

17. Approval of the Minister, enter into a bond in a form similar to Form C in the Schedule to these Regulations, with such necessary alterations and additions as the Minister may direct or require, and lodge the said bond with the Treasury before the entertainment. Notice of the furnishing of such bond or such deposit (as the case may be) shall be posted in some conspicuous place near the entrance to the entertainment:

Provided further that in any such case as is referred to in this regulation a full and correct return of persons admitted and of the fees paid for admission to such entertainment shall be furnished to the Minister within seven clear days after the holding of the entertainment and the balance of the entertainment tax (if any) due and payable shall be paid on the furnishing of the said return.

14. Every proprietor of an entertainment to whom a certificate has been granted by the Minister as in regulation 3 of these Regulations shall furnish to the Minister either within seven clear days from the date of the holding of such entertainment or weekly or monthly as the Minister may from time to time either generally or in any particular case require or determine a detailed return showing all payments for admission to the entertainment which said return shall be in accordance with Form D in the Schedule to these Regulations and shall be verified by a statutory declaration.

15. (1) Where payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any club, association or society as referred to in section 3 (6) of the Act, in respect of any entertainment or series of entertainments, arrangements to be approved by the Minister must be made by the proprietor of the entertainment for the furnishing of returns of the payments for admission to the entertainment or series of entertainments.

(2) The proprietor of the entertainment shall issue or cause to be issued to the person making the payment a ticket or other voucher.

The tickets or vouchers so issued shall be numbered in numerical

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sequence and otherwise comply with the requirements of regulation 5 of these Regulations.

(3) The proprietor of the entertainment shall before issuing any ticket or voucher as aforesaid, mark it or cause it to be marked with the name of the person to whom it is issued and the proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of any ticket or voucher so issued as aforesaid any person other than the person named on the ticket or voucher and no person other than the person so named shall obtain or attempt to obtain admission to the entertainment by virtue of that ticket or voucher.

Production of books &c.

16. The proprietor of any entertainment shall produce to the Minister or to the person whom he shall for that purpose appoint within seven clear days of the date of the request in writing signed by the Minister or such person so authorised by him for his or their inspection all books, accounts, box plans, vouchers or documents relating to any entertainment carried on by any such proprietor.

Exemption claim.

17. (1) If the proprietor of any entertainment claims that entertainment tax ought not to be charged on admission to that entertainment by reason of the provisions of section 3 (7) of the Act, he shall, not less than seven days before the date on which it is proposed to hold the entertainment, make application to the Minister claiming exemption accordingly.

(2) An application for the purpose of this regulation shall be in Form E in the Schedule to these Regulations and the applicant shall furnish to the Minister true particulars with respect to all matters to which he is required in accordance with the form of application to furnish particulars.

(3) Where the Minister is satisfied that, having regard to the provisions of the Act, entertainment tax is not or, if certain conditions are complied with, will not be chargeable, he shall grant to the applicant a certificate in writing to that effect.
(4) Where any such certificate as aforesaid is granted, the Minister may, if he thinks it necessary so to do, require the proprietor of any entertainment to comply with any conditions specified in the certificate and it shall be the duty of the proprietor of such entertainment to comply with the conditions so specified.

18. The Minister may at any time, either on his own motion or on an application made to him in writing by the proprietor of any entertainment, and without prejudice to the powers of the Minister subsequently to grant his approval to any arrangements, declare that any arrangements so approved shall on the date specified in that behalf in the declaration cease to be in force and the arrangements shall cease to be in force accordingly.
SCHEDULE
[Regulation 3]

ENTERTAINMENT TAX REGULATIONS
FORM A

I, ..............................................................................................................................
am the proprietor of an entertainment under the Entertainment Tax Act, namely:
..........................................................................................................................

held at...........................................................................................................

and to which the public will be admitted on payment for admission on ..........
..........................................................................................................................
The entertainment will be of a permanent/casual character.

I agree to furnish (monthly returns) (a return within seven days from the
date of the holding of such entertainment) to the Minister of payments for
admission to the said entertainment and I also agree to execute a Bond in the
Form set out at Form C in such sum as the Minister shall require for securing
the furnishing of such returns and for the payment by me of the duty imposed
by the said Act.

Dated this ......................... day of ......................, 2..............

To: The Minister of Finance

Belize. .........................
ENTERTAINMENT TAX REGULATIONS
FORM B

No .............................  No. ..............................................
Name .......................... This is to certify that .........................
Place .......................... of ..............................................
Occupation ..................... (occupation) .............................. has made
Form of entertainment ............... arrangements approved by me for furnishing
 ...................................................
 ...................................................
To be held at ............. to be held at ................................ on the
Date ............................. day of ...........................................
Conditions .................... Issued subject to the following conditions:
 ...................................................
 ...................................................
Date ...................... Dated this .................. day of, 2..............
 ...................................................
Minister of Finance  Minister of Finance
ENTERTAINMENT TAX REGULATIONS
FORM C

BELIZE.

KNOW ALL MEN BY THESE PRESENTS that I, ........................................
.......................................... of ........................................
........................................ and ........................................ of
........................................ and ........................................ of
........................................ are held firmly bound jointly and
severally to our Sovereign Lady Queen Elizabeth II, her heirs and successors
in the sum of ........................................ of
good and lawful money of Belize to be paid to our said Lady the Queen, her
heirs and successors for which payment to be well and truly made we bind
ourselves, our heirs, executors and administrators joint and severally by these
presents.

SEALED with our seals at ..........................Belize this
........................................ day of ..........20............... WHEREAS
I, the said ........................................ am desirous of
becoming the proprietor of an entertainment under the Entertainment Tax Act,
namely ........................................ to be held at
........................................ on the .......... day of ...........
........................................

AND WHEREAS I have made arrangements approved by the Minister for
furnishing Returns to the Minister of the payments for admission to the said
entertainment AND WHEREAS we the said ........................................ have agreed with
the approval of the Minister to execute this Bond for securing the furnishing of
such Returns as aforesaid to the Minister and for the payment by the said
........................................ of the duty
imposed by section 3 of the Entertainment Tax Act in respect of payments for admission to the said entertainment NOW THE CONDITION of the above written Bond or Obligation is such that if I the said ........................................

...................................................................................................................

do within seven days from the date or dates on which such entertainment as aforesaid is held, furnish to the Minister a true and correct Return for all payments for admission to the said entertainment and do also at the time of furnishing such returns as aforesaid pay the duty imposed by and in the manner required by the said Act in respect of payments for admission to the said entertainment THEN and in such case the above written Bond or Obligation shall be void otherwise and the same shall remain in full force and virtue.

SIGNED SEALED AND DELIVERED
by the said ...........................................
........................................................................................................
........................................................................................................
in the presence of.-
ENTERTAINMENT TAX REGULATIONS
FORM D

(Entertainment) .................................................................
held at ................................................................. on the .........................
day of .................................................. 2..................

RETURN OF TICKETS SOLD FOR ADMISSION

<table>
<thead>
<tr>
<th>No.</th>
<th>Price</th>
<th>Total amount received</th>
<th>Amount of Duty</th>
</tr>
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<tbody>
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<td></td>
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</tr>
</tbody>
</table>

I HEREBY SOLEMNLY DECLARE that the above is a correct and true return of all tickets sold or disposed of by me at the ................. held at ................. on the ........................., day of ................., 2..................

Declared before me this ................., day of 2..................
at ............................................................... Belize.

____________
ENTERTAINMENT TAX REGULATIONS
FORM E

I, .........................................................of......................................................, Belize am desirous of becoming the proprietor of an entertainment under the Entertainment Tax Act, namely ................................................................. to be held at ................................................................. and to which the public will be admitted on payment of admission.

The entertainment will be of a permanent/casual character.

I claim that the Entertainment Duty ought not to be charged on admission to this entertainment by reason of section 3 subsection (7) of the Entertainment Tax Act, for the reason .............................................................. ................................................................. ................................................................. .................................................................

I hereby agree to be bound by any conditions imposed by the Minister of Finance in the Certificate issued by him.

_________