

NINTH SCHEDULE

[Sections 111 (3) and 113 (2)]

RATES OF TAX

a) Receipts from radio, on-air television and newspaper	
Business.....	0.75%
b) Receipts from domestic air line business.....	1.75%
c) (i) Receipts of service stations from the sale of fuel.....	0.75%
(ii) Receipts of service stations from the sale of lubricants and all other items.....	1.75%
d) Receipts from other trade or business.....	1.75%
e) Rents, royalties, premiums or any other receipts from Real property (excluding the receipts from Real Estate Business.....	3.0%
f) Receipts from profession, vocation or occupation.....	6.0%
g) Receipts of an insurance company licensed under the Insurance Act.....	1.75%
h) Commissions, royalties, discounts, dividends, winnings from lotteries, Slot Machines and table games.....	15%
Provided that in the case of commissions of less than \$25,000 per annum, the rate shall be.....	5.0%
(i) Interest on loans to non-residents.....	15%

- (j) Receipts of a Financial institution licensed under the Banks and Financial Institutions Act.....15%
- Provided that in the case of a financial institution which falls Within a “PIC Group” as defined in the International Business Companies Act, the rate shall be.....12%
- Provided further that in the case of a unit trust governed by the Bank and Financial Institutions (Unit Trusts) Regulations, the rate shall be.....6%
- k) Management Fees, rental of plant and equipment and charges For technical services-
- (i) if paid to a non-resident.....25%
- (ii) if paid to person from CARICOM.....15%
- (iii) if paid to a resident, the rate applicable to the particular trade, business, profession, vocation or occupation of the payee.
- l) Receipts of entities licensed to provide telecommunication services that offer real time voice services19%
- m) Gross earnings of Casinos or licensed gaming premises or premises where the number of gaming machines is more than 508%
- n) Gross earnings from **Real Estate Business** as follows:
- (a) Real estate’s brokers and agents, earning commissions.....15%
- (b) Real estate sales, developers, condominium owners and fractional interests.....1.75%
- (c) Long Term Leases.....1.75%
- (d) Time Shares Operators.....1.75%
- (e) Share Transfer Sales.....1.75%

o) Receipts of entities providing electricity supply services 1.75%

p) Receipts of building contractors:

on first 40% of total contract price6%

on the remaining 60% of the contract price1.75%

q) Receipts of persons licensed by the International Financial Services Commissions

of Belize to provide international financial services..... 3%

Provided that if there is a commingling of receipts from international financial services with those from domestic services the entire receipts shall be taxed

at..... 6%