

BELIZE:

STATUTORY INSTRUMENT

No. 73 of 2010

RULES made by the Minister of Finance in exercise of the powers conferred upon him by section 94 of the Income and Business Tax Act, Chapter 55 of the Laws of Belize, and all other powers thereunto him enabling.

(Gazetted 24th July, 2010.)

1. These Rules may be cited as the

Short title.

**PAYMENT OF INCOME TAX
(AMENDMENT) RULES, 2010,**

and shall be read and construed as one with the Rules Governing the Payment of Income Tax, which are hereinafter referred to as the principal Rules.

Subsidiary
Laws Revised
Ed., 2003,
page 81.

2. Rule 3 of the principal Rules is hereby amended in paragraph (c) thereof [definition of the term "Emoluments"], by adding the following *Proviso* at the end of that paragraph:

Amendment
of Rule 3.

"Provided that the insurance premiums paid by employers on account of medical or dental insurance of their employees shall not be deemed to be included in the term "emolument" and shall not form part of the taxable emoluments of an employee".

Commencement.

3. These Rules shall take effect from **1st January 2010**.

MADE by the Minister of Finance this 25th day of July, 2010.



(DEAN O BARROW)
Minister of Finance