



EXTRAORDINARY
OFFICIAL GAZETTE
THE BAHAMAS
PUBLISHED BY AUTHORITY

NASSAU

1st July, 2020

EXCISE (AMENDMENT) ACT, 2020

Arrangement of Sections

Section

1. Short title and commencement.....2
2. Amendment to the First Schedule to No. 22 of 2018.....2



No. 11 of 2020

EXCISE (AMENDMENT) ACT, 2020

AN ACT TO AMEND THE EXCISE ACT

[Date of Assent - 29th June, 2020]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Excise (Amendment) Act, 2020.
- (2) This Act shall come into force on the 1st day of July, 2020.

2. Amendment to the First Schedule to No. 22 of 2018.

The First Schedule to the Excise Act is amended —

- (a) by the deletion of the figures “45%” appearing in the column “Rate of Tax” corresponding to the TARIFF CODE Heading/Subheading “2703.0000”, and the substitution therefor of the figures “20%”;
- (b) by the deletion of the TARIFF CODE Heading/Subheading “8701.2000”, and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8701.20	- Road tractors for semi-trailers:	
8701.2010	--- Road tractors for semi-trailers not exceeding 10 years	45%
8701.2020	--- Road tractors for semi-trailers exceeding 10 years	45%

- (c) by the deletion of the TARIFF CODE Heading/Subheading “87.11”, and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.1010	--- Not exceeding 10 years	10%
8711.1020	--- Exceeding 10 years	10%
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.2010	--- Not exceeding 125 cc, not exceeding 10 years	10%
8711.2020	--- Not exceeding 125 cc, exceeding 10 years	10%
	--- Other:	
8711.2091	---- Not exceeding 10 years	75%
8711.2099	---- Exceeding 10 years	75%
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	--- Not exceeding 10 years	75%
8711.3020	--- Exceeding 10 years	75%
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.4010	--- Not exceeding 10 years	75%
8711.4020	--- Exceeding 10 years	75%
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.5010	--- Not exceeding 10 years	75%
8711.5020	--- Exceeding 10 years	75%
8711.60	- With electric motor for propulsion:	
8711.6010	--- Electric motorcycles not exceeding 10 years	10%
8711.6020	--- Electric motorcycles exceeding 10 years	10%
	--- Other:	
8711.6091	---- Not exceeding 10 years	75%
8711.6099	---- Exceeding 10 years	75%