

**CHAPTER 297**

**CUSTOMS DUTY (MOST-FAVOURED-NATION TARIFF)**

**ARRANGEMENT OF SECTIONS**

SECTION

1. Short title.
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**CHAPTER 297****CUSTOMS DUTY (MOST-FAVOURED-NATION  
TARIFF)****An Act to authorise the levying of duties of customs  
specified in Most-Favoured-Nation Tariff Agreements.**

*34 of 1957*  
*44 of 1959*  
*G.N. 187/1964*  
*E.L.A.O., 1974*

*[Assent 15th July, 1957]*  
*[Commencement 1st June, 1957]*

1. This Act may be cited as the Customs Duty (Most-Favoured-Nation Tariff) Act. Short title.
2. In this Act, unless the context otherwise requires — Interpretation.
- “Most-Favoured-Nation Tariff Agreement” means an agreement described in section 3 of this Act;
- “Government” means the Government of The Bahamas; *E.L.A.O., 1974.*
- “Most-Favoured-Nation Tariff” means a rate or amount of customs duty specified in a Most Favoured-Nation Tariff Agreement in respect of a product imported into The Bahamas.
3. When the Government has made an Agreement with another State by which a reduced rate or amount of customs duty is specified in respect of a product of The Bahamas imported into that other State in reciprocation for a reduced rate or amount of customs duty in respect of a product of that other State imported into The Bahamas, customs duty shall, subject to the provisions of section 5 of this Act, be levied at such reduced rate or amount on the importation into The Bahamas, of such products — Most-Favoured  
Nation Tariff  
Agreement and  
power to levy  
Most-Favoured  
Nation Tariff.  
*44 of 1959, s. 2;*  
*E.L.A.O., 1974.*
- (a) from that other State; and
- (b) from all states which are contracting parties to an Agreement known as The General Agreement on Tariffs and Trade to which the Government is a party; and
- (c) from all other states with which the Government has entered into Most-Favoured-Nation Tariff Agreements, instead of at the rate or amount of customs duty prescribed for such product by the Tariff Act, or any Act passed in amendment thereof or in substitution thereof. Ch. 295.

Preferential duty  
in conjunction  
with Most-  
Favoured-Nation  
Tariff.

**4.** When a Most-Favoured-Nation Tariff Agreement specifies a preferential rate, amount or margin of customs duty in conjunction with a Most-Favoured-Nation Tariff, such preferential rate, amount or margin of duty, as the case may be, shall, subject to the provisions of section 5 of this Act, be allowed instead of the preferential rate, amount or margin of customs duty, as the case may be, allowed by the Tariff Act, or any Act passed in amendment thereof or in substitution therefor.

Ch. 295.

Coming into  
operation of  
terms of Most-  
Favoured-Nation  
Tariff  
Agreement.  
*G.N. 187/1964*  
*s. 13.*

**5.** It shall be lawful for the Governor-General by Order to declare the date from which the terms of any Most-Favoured-Nation Tariff Agreement shall become effective in The Bahamas.