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**PROTECTION OF REVENUE (IMPOSTS VARIATION)
(AMENDMENT) ORDER, 2014**

Arrangement of Paragraphs

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SCHEDULE **3**



MINISTRY OF FINANCE

S. I. No. 5 of 2014

**PROTECTION OF REVENUE ACT
(CHAPTER 294)**

**PROTECTION OF REVENUE (IMPOSTS VARIATION)
(AMENDMENT) ORDER, 2014**

WHEREAS it is provided by subsection (1) of section 3 of the Protection of Revenue Act that whenever the Minister of Finance shall inform the Governor-General that it is his intention to give notice to the House of Assembly that he proposes to introduce into that Chamber a Bill providing for variation of, or amendments or additions to the imposts imposed by any Act, the Governor-General may by Order provide, for the period limited by section 3 and subject to the Protection of Revenue Act, that the proposed variations, amendments or additions to the imposts set out in the notice shall have statutory effect as if contained in an Act as from the date of that notice;

AND WHEREAS the Minister of Finance has informed the Governor-General that it is his intention to give notice on the 12th day of February, 2014 (in this Order referred to as the "operative day") to the House of Assembly that he proposes to introduce into that Chamber Bills for Acts to be entitled the Tariff (Amendment) Act, 2014 and the Excise (Amendment) Act, 2014 providing for amendments to the imposts levied by the Tariff Act and the Excise Act as more particularly appears:

NOW THEREFORE, in exercise of the powers conferred by subsection (1) of section 3 of the Protection of Revenue Act, the Governor-General makes the following Order —

1. Citation.

This Order may be cited as the Protection of Revenue (Imposts Variation) (Amendment) Order, 2014.

2. Amends Imposts.

Subject to the Protection of Revenue Act, the imposts specified in the written laws set forth in the Schedule shall, on and after the operative day, have effect subject to the amendments respectively set forth in that Schedule in respect of those written laws, being amendments proposed in a Bill to amend the Tariff Act and a Bill to amend the Excise Act to be introduced into the House of Assembly on that day.

SCHEDULE

TARIFF (AMENDMENT) BILL, 2014

A BILL FOR AN ACT TO AMEND THE TARIFF ACT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act, which amends the Tariff Act (*Act No. 27 of 2013*), may be cited as the Tariff (Amendment) Act, 2014.

2. Amends the First Schedule to Act No. 27 of 2013.

The First Schedule to the Tariff Act is amended —

(a) by deleting the words “10%” appearing in the column “General Rate” corresponding to Tariff Code Heading/Subheading “0407.1100”; “0407.1900”; “0407.2100”; “0407.2900”; and “0407.9000”; and substituting therefor the words “30%”;

(b) by deleting the Tariff Code Heading/Subheading 22.04, and all entries corresponding thereto and substituting therefor the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09				
2204.1000**	- Sparkling wine	Free	---	EPA	gallon
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
2204.21	-- In containers holding 2 l (67.628 ounces) or less:				
2204.2110**	--- Wine based coolers	Free	---	---	gallon
2204.2190**	--- Other	Free	---	---	gallon

2204.29	- Other:				
2204.2910**	--- Grape must with fermentation prevented or arrested by the addition of alcohol	Free	---	EPA	gallon
2204.2990**	-- Other	Free	---	---	gallon
2204.3000**	- Other grape must	Free	---	EPA	gallon

(c) by deleting the Tariff Code Heading/Subheading 22.08; and all entries corresponding thereto and substituting therefor the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
2208.20	- Spirits obtained by distilling grape wine or grape marc:				
2208.2010**	--- Brandy, in bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon
2208.2090**	--- Other	Free	---	EPA	Proof gallon
2208.30	- Whiskies:				
2208.3010**	--- In bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon
2208.3090**	--- Other	Free	---	EPA	Proof gallon
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.4010**	--- In bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon

2208.4090**	--- Other	Free	---	EPA	Proof gallon
2208.50	-Gin and Geneva:				
2208.5010**	--- In bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon
2208.5090**	--- Other	Free	---	EPA	Proof gallon
2208.6000**	- Vodka	Free	---	EPA	Proof gallon
2208.7000**	- Liguers and cordials	Free	---	EPA	Imperial gallon
2208.90	- Other:				
2208.9010**	--- Spirit based coolers	Free	---	EPA	Proof gallon
2208.9090**	--- Other	Free	---	EPA	Imperial gallon

** Subject to an excise tax collected upon entry.

(d) by inserting, immediately after the Tariff Code Heading/Subheading "8470.5010", the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8470.5020	--- Point of sale system	Free	---	EPA	No.

EXCISE (AMENDMENT) BILL, 2014

A BILL FOR AN ACT TO AMEND THE EXCISE ACT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act, which amends the Excise Act (*Act No. 24 of 2013*), may be cited as the Excise (Amendment) Act, 2014.

2. Amends the Schedule to Act No. 24 of 2013.

The Schedule to the Excise Act is amended —

(a) by inserting, immediately after the word “SCHEDULE”, the following —

“

Beverages, spirits and vinegar

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	
2204.1000	- Sparkling wine	50%
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	-- In containers holding 2 l (67.628 ounces) or less:	
2204.2110	--- Wine based coolers	35%
2204.2190	--- Other	50%
2204.29	- Other:	
2204.2910	--- Grape must with fermentation prevented or arrested by the addition of alcohol	Free
2204.2990	-- Other	50%
2204.3000	- Other grape must	35%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
2208.20	- Spirits obtained by distilling grape wine or grape marc:	
2208.2010	--- Brandy, in bottles of a strength not exceeding 46% vol	\$15.00 per proof

		gallon
2208.2090	--- Other	\$15.00 per proof gallon
2208.30	- Whiskies:	
2208.3010	--- In bottles of a strength not exceeding 46% vol	\$15.00 per proof gallon
2208.3090	--- Other	\$15.00 per proof gallon
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:	
2208.4010	--- In bottles of a strength not exceeding 46% vol	\$15.00 per proof gallon
2208.4090	--- Other	\$15.00 per proof gallon
2208.50	-Gin and Geneva:	
2208.5010	--- In bottles of a strength not exceeding 46% vol	\$15.00 per proof gallon
2208.5090	--- Other	\$15.00 per proof gallon
2208.6000	- Vodka	\$15.00 per proof gallon
2208.7000	- Liguers and cordials	\$15.00 per imperial gallon
2208.90	- Other:	
2208.9010	--- Spirit based coolers	35%
2208.9090	--- Other	\$15.00 per imperial gallon

”;

(b) by inserting immediately after Tariff Code Heading/Subheading "9889.0000" the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.90	Vehicles for The Government of The Bahamas.				
9890.0000	Vehicles for The Government of The Bahamas.	Free			

”

Made this 12th day of February, 2014.

Signed
ARTHUR FOULKES
Governor-General

By His Excellency's Command

Signed
PERRY G. CHRISTIE
Minister of Finance