

TARIFF (AMENDMENT) BILL, 2024

Arrangement of Sections

Section

1. Short title and commencement.....2
2. Amendment of the Schedule to No. 27 of 2023.....2

OBJECTS AND REASONS

9



TARIFF (AMENDMENT) BILL, 2024

A BILL FOR AN ACT TO AMEND THE TARIFF ACT

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Tariff (Amendment) Act, 2024.
- (2) This Act shall come into force on the 1st day of July, 2024.

2. Amendment of the Schedule to No. 27 of 2023.

- (1) Part C of the Schedule to the Tariff Act is amended —
 - (a) in Chapter 3, in the TARIFF CODE Heading/Subheading “0306.91” by the deletion of —
 - (i) the figure “35%” in the column “General Rate”, and
 - (ii) the word “pound” in the column “Unit of Measurement”;
 - (b) in Chapter 12, in the TARIFF CODE Heading/Subheading “1212.2100”, by the deletion of the figure “35%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (c) in Chapter 29, in the TARIFF CODE Heading/Subheading “2920.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (d) in Chapter 34, by the deletion of the TARIFF CODE Heading/Subheading “3402.9000”, and all the particulars related thereto; and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3402.90	Other:					
3402.9010	---- Laundry Detergent Sheets	Free				pound
3402.9090	--- Other	35%				pound

”;

- (e) in Chapter 39 —
 - (i) in TARIFF CODE Headings/Subheadings “3916.1000”; “3916.2000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (ii) by the deletion of the TARIFF CODE Heading/Subheading “3916.9000”, and all the particulars related thereto; and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3916.90	- Other:					
3916.9010	--- Glass fibre reinforced polymers composite rebars	5%			EPA	pound
3916.9090	--- Other	5%			EPA	pound

”;

- (iii) in the TARIFF CODE Heading/Subheading “3917.3210”, by the deletion of the word “Biodegradable” in the column “Article Description”, and the substitution therefor of the word “Compostable”,
- (iv) by the deletion of the TARIFF CODE Heading/Subheading “3923.1000”, and all the particulars related thereto, and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3923.10	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps, and other closures, of plastics:					
3923.1010	--- Compostable and biodegradable food ware with lids, of the kind used in restaurants for packaging of food	Free			EPA	pound
3923.9090	--- Other	45%			EPA	pound

”

- (v) by the deletion of TARIFF CODE Headings/Subheadings “3923.2110”; “3923.2120”; “3923.2910”; “3923.2920”,
- (vi) in TARIFF CODE Headings/Subheadings “3923.2130”; “3923.2930”, by the deletion of figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”, and
- (vii) by the insertion, immediately after the TARIFF CODE Heading/Subheading “3924.1030”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3924.1040	--- Compostable or Biodegradable food utensils; forks, knives, and spoons	Free			EPA	pound
3924.1050	--- Compostable or Biodegradable plates, cups, other food ware	Free			EPA	pound

”

- (f) in Chapter 48, in TARIFF CODE Headings/Subheadings “4819.3090”; “4819.4090”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “10%”;
- (g) in Chapter 63, in TARIFF CODE Headings/Subheadings “6302.1000”; “6302.2100”; “6302.2200”; “6302.2900”; “6302.3100”; “6302.3200”; “6302.3900”, by the deletion of the figure “30%” in the column “General Rate”, and the substitution therefor of the figure “15%”;
- (h) in Chapter 84 —
 - (i) by the deletion of the TARIFF CODE Heading/Subheading “8418.10”, and all the particulars related thereto; and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8418.1000	-Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	35%			EPA	number

”

- (ii) by the deletion of TARIFF CODE Headings/Subheadings “8418.1010” and “8418.1090”,
- (iii) in TARIFF CODE Headings/Subheadings “8418.2100”; “8418.2900”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”, and
- (iv) in the TARIFF CODE Heading/Subheading “8424.1000”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (i) in Chapter 85, by the deletion of the TARIFF CODE Heading/Subheading “8529.9000”, and all the particulars related thereto; and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8529.90	- Other:					
8529.9010	--- Parts suitable for use solely or principally with the apparatus of Headings/ Subheadings “8525.8100”, “8255.8200”, “8525.8300”, “8525.8900”	Free			EPA	pound
8529.9090	--- Other	45%			EPA	pound

”;

- (j) in Chapter 88, in TARIFF CODE Headings/Subheadings “8806.2100”; “8806.2200”; “8806.2300”; “8806.2400”; “8806.2900”; “8806.9100”; “8806.9200”; “8806.9300”; “8806.9400”; “8806.9900”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”; and
- (k) in Chapter 89, in the TARIFF CODE Heading/Subheading “8903.9320”, by the deletion of the word “Other” in the column “Article Description”, and the substitution therefor of the words “Rowing boats and canoes”.
- (2) Part D of the Schedule to the Tariff Act is amended in Chapter 98 —
- (a) in Note 3(a) —
- (i) by the insertion, immediately after the word “horticulturist”, of the words “, aquaculturist”,
- (ii) by the deletion of the full stop at the end of item (23), and the substitution therefor of a semi-colon, and
- (iii) by the insertion, immediately after item (23), of the following —
- “(24) Fiberglass tanks, troughs, raceways, and aquaria;
(25) Aquariums, Aquaculture heaters, and Chillers;
(26) Sumps;
(27) Fractionators and protein skimmers;
(28) Water Chemistry probes and meters;

- (29) Water quality supplies;
 - (30) Powerheads;
 - (31) Aquarium and Aquaculture lighting;
 - (32) Aquarium and Aquaculture controllers;
 - (33) Ultraviolet lamps.”;
- (b) in Note 5(a) —
- (i) by the deletion of the full stop at the end of item (13), and the substitution therefor of a semi-colon, and
 - (ii) by the insertion, immediately after item (13), of the following —
 - “(14) Push poles;
 - (15) Poling towers;
 - (16) Trolling motors;
 - (17) Refrigerated trucks.”; and
- (c) immediately after Note 19 —
- (i) by the deletion of the phrase “Headings: 98.06, 98.07, 98.08, 98.10, 98.15, 98.16, 98.17, 98.18, 98.19, 98.20, 98.21, 98.22, 98.24, 98.29.”; and
 - (ii) by the insertion of the following —
 - “20. The following conditions pertains to the use of the classification code **Heading 98.54** (Industries Encouragement Act) relating to the importation of machine parts:
Subject to the use of the Harmonised System but with the exception of motors, for the classification of parts, the following rules apply when classifying machine parts:
Machine Parts:
 1. If suitable for use solely and principally with the kind of machine or with a number of machines of the same tariff heading are to be classified as machine parts.
 2. Parts are identifiable by shape or other characteristic as being solely or principally used as a part.
 3. Other characteristics to further describe parts are as follows:
 - (i) parts cannot be used on any other machine,

- (ii) parts cannot be used on their own,
- (iii) parts are integral components, without which the goods to which they are attached would not function,
- (iv) parts lend to the safe and efficient functioning of the machine e.g. body panels, housings, structural elements,
- (v) parts and accessories that have a specific heading in the Harmonised System (with the exception of motors), are not to be considered as parts for the machine; such as screws, joints and bolts, washers, filters, gaskets, tools, pins, electrical articles, batteries, seals, valves, balls, bearings, rings, pumps, spark plugs, shafts, pulleys, belts, fitting, tubes, pipes, switches (except the machine for technical networking), brushes, hoses, rubber and plastic articles, articles of base-metals, light-fittings, and other articles of any material for general use as specified in the Harmonised System.

21. The following conditions pertains to the use of the classification code **Heading 98.53** (Agriculture Manufacturers Act) relating to the importation of machine parts:

Parts that are suitable for use solely and principally with the kind of machine or with a number of machines including motors. Characteristics to further describe parts are as follows:

- (i) parts cannot be used on any other machine,
- (ii) parts cannot be used on their own,
- (iii) parts are integral components, without which the goods to which they are attached would not function,
- (iv) parts lend to the safe and efficient functioning of the machine e.g. body panels, housings, structural elements.”.

OBJECTS AND REASONS

This Bill seeks to amend the Tariff Act to, *inter alia*, reduce taxes on certain goods and to correct typographical errors.