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**CHAPTER 295****TARIFF**

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## FIRST SCHEDULE

## SCHEDULE



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**CHAPTER 295**
**TARIFF**

**An Act to make new provisions for the imposition and collection of customs duties, and to give effect to the harmonized system of tariff and for connected purposes.**

*27 of 2013  
13 of 2014  
19 of 2014  
33 of 2014  
16 of 2015  
12 of 2016*

*[Assent 1st July, 2013]*

*[Commencement 1st July, 2013]*

**PART I - PRELIMINARY**

1. This Act may be cited as the Tariff Act. Short title.
2. In this Act — Interpretation.
  - “Comptroller” means the Comptroller of Customs or any other public officer acting on his behalf or under his authority;
  - “Customs Officer” means any public officer assigned to customs duties in the Customs Department;
  - “duty” means import duty of customs imposed under this Act;
  - “goods” mean all kinds of articles, wares, merchandise, livestock and includes electrical energy;
  - “Government” means the Government of the Commonwealth of The Bahamas;
  - “Harmonized System” means the Harmonized Commodity Description and Coding System which was developed by the World Customs Organization and entered into force on the 1st day of January, 1988;
  - “imported goods” mean goods imported into The Bahamas;
  - “Minister” means the Minister responsible for Finance;
  - “prescribed” means prescribed by regulations made under this Act;

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First Schedule. “Rates of Duty” include the term “Free” occurring in the third column in the First Schedule.

## PART II - IMPOSITION OF DUTY

Charge of duty. **3.** Subject to this Act and any other law relating to customs, duty shall be charged, levied and collected upon all goods imported.

Rates of duty. **4.** (1) Subject to this section, a General Rate of Duty shall be charged in accordance with the rates set forth in the third column under the subheading “General Rate” in the First Schedule, except for goods eligible for the preferential rate in the fifth column under the subheading “Applicable Preferential Rate” in the First Schedule for which duty shall be charged in accordance with the rates set forth in the Second Schedule.

Second Schedule. (2) The Minister may, by Order, impose an alternate rate of duty on any of the goods for which a Maximum Variable Rate of Duty is provided in the fourth column under the subheading “Maximum Variable Rate” in the First Schedule, replacing the General Rate of Duty which would otherwise be chargeable.

First Schedule. Exemptions from duty. **5.** (1) Goods for the use of institutions and persons exercising consular and diplomatic privileges, establishments of foreign states, The Bahamas National Trust, charitable organizations, and for gifting to the Government are eligible for exemptions from duty, as specified in the relevant sections of Chapter 98 in the First Schedule.

First Schedule. (2) The following categories of goods may be eligible for general duty exemptions, as specified in the relevant sections of Chapter 98 in the First Schedule —

- (a) agricultural, floricultural, horticultural, agricultural co-operative societies, fisheries and forest industry goods;
- (b) aircraft parts and accessories;
- (c) baggage of passengers;
- (d) used personal clothing imported by a returning resident;
- (e) collector’s pieces and works of art;
- (f) educational, scientific and cultural goods;
- (g) school supplies;

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- (h) medical equipment and building material;
  - (i) religious goods;
  - (j) sporting equipment;
  - (k) promotional articles for touristic purposes;
  - (l) Bahamian cultural works reproduced abroad;
  - (m) trophies;
  - (n) production materials for cottage and light industries;
  - (o) printing equipment and raw materials;
  - (p) samples of merchandise;
  - (q) relief goods;
  - (r) potable water imported in bulk by Ministerial Order;
  - (s) materials to restore registered historic buildings;
  - (t) specified marine vessels;
  - (u) motor vessels and parts for use in Inter-Island Service and hackney carriages;
  - (v) systems building for Government Housing Projects;
  - (w) goods manufactured or processed in the Port Area;
  - (x) any other goods which receive duty concessions under incentive legislation.

**6.** Subject to any conditions of use, purpose or requirements or relating to any goods referred to in Chapter 98 in the First Schedule, such goods may be imported or taken out of bond for home consumption free of duty or at a reduced rate of duty.

Goods imported or taken out of bond duty free. First Schedule.

**7.** Any beer, rum or spirits manufactured or produced in the Port Area shall, if removed to any other part of The Bahamas, be subject to the duty payable on manufactured rum, spirits and beer pursuant to the Spirits and Beer Manufacture Act.

Duty on beer etc., exported out of The Bahamas. Ch. 373.

**8.** Where customs duty is payable pursuant to clause 2 of the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Agreement contained in the Schedule to the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act and the value of the materials used in the construction of the building cannot be determined without damaging the

Payments of customs duty on sale of houses etc. Ch. 261.

building, then the rate of duty payable shall be 25% ad valorem of 40% of the cost of construction.

Ad valorem duty on bonded goods.

**9.** In addition to any duty imposable, there shall be charged, levied and collected upon all goods entered for warehousing or re-warehousing an ad valorem duty of 1%.

Anti-dumping, countervailing duty orders.

**10.** The Minister shall, by Order, impose on goods of a description specified in an anti-dumping duty or countervailing duty order, an additional duty chargeable on the import of the goods into The Bahamas at a rate specified in the anti-dumping duty or countervailing duty order.

Excise tax collected at time of entry. Ch. 293A.

**11.** In addition to the duties imposed under this Act, the excise tax owed on imported goods under the Excise Act shall be paid at the time of their importation.

### PART III - REFUND

Refund of duty on household effects of public officers.

**12.** The Minister may direct the refund of any duty paid by any public officer appointed, transferred or seconded from abroad to the public service of The Bahamas upon any household effects, including a motor vehicle, accompanying such officer on his arrival in The Bahamas, or imported by him after arrival, having previously been in use in his possession, when such officer submits to the Comptroller satisfactory proof that such effects upon which such duty has been paid have been exported from The Bahamas.

Repayment of duty paid on diplomatic goods, etc. First Schedule.

**13.** The Minister may direct the repayment of any duty which is proved to the satisfaction of the Minister to have been paid on goods eligible for an exemption under Chapter 98 in the First Schedule which, had they been imported or taken out of bond for home consumption free of duty, would have been free of duty under section 6:

Provided that the Minister may at any time specify the kind and quantity of such goods eligible for such repayment.

### PART IV - MISCELLANEOUS

Regulations.

**14.** (1) The Minister may make regulations for giving effect to the provisions of this Act.

(2) Without prejudice to subsection (1), the Minister may make regulations prescribing offences for any contravention of the provisions of the regulations and providing for the imposition of a fine not exceeding one

thousand dollars or for a penalty not exceeding twice the value of the goods in respect of which the offence was committed.

- 15.** The Minister may, by Order —
- (a) amend any item in the First Schedule to ensure the uniform application of the Harmonized System; Minister may amend Schedules.
  - (b) amend the First Schedule — First Schedule.
    - (i) to change a tariff item classification;
    - (ii) to change a description of goods in a tariff item, or
    - (iii) to add, repeal or replace a tariff item, if the amendment does not affect the rate of customs duty applicable to those goods;
    - (iv) to add tariff rate quota products to Chapter 99; *12 of 2016, s.2*
  - (c) amend the First Schedule to replace the General Rate of Duty, pursuant to section 4(2), provided that the Order specifies the commencement date and is published in the Gazette at least five days prior to the commencement date; First Schedule.
  - (d) amend the First Schedule to remove any article from the list of items for which an alternate Maximum Variable Rate of Duty may be imposed, thereby reinstating against that item the General Rate of Duty specified in the third column in the First Schedule; First Schedule.
  - (e) amend the Units of Measurement specified in the sixth column in the First Schedule; First Schedule.
  - (f) amend the Second Schedule — Second Schedule.
    - (i) to change a tariff item classification; or
    - (ii) to add, repeal or replace a tariff item, if the amendment does not affect the rate of customs duty applicable to those goods.
- 16.** The Minister may by Order designate the countries, listed in the Second Schedule, which may receive the preferential rates. Designation.  
Second Schedule.
- 17.** All rates specified in the Second Schedule, other than those rates specified for the period 1st January 2011 to 30th June 2013, shall take effect upon the commencement of this Act. Application.  
Second Schedule.

**FIRST SCHEDULE**

*Omitted from this Revised Edition*

**SECOND SCHEDULE**

*Omitted from this Revised Edition*

**THIRD SCHEDULE**

*Omitted from this Revised Edition*

**FOURTH SCHEDULE**

*Omitted from this Revised Edition*