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EXTRAORDINARY

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THE BAHAMAS

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S.I. 52/2010

Protection of Revenue Act

OFFICE OF THE GOVERNOR-GENERAL

S.I. No. 52 of 2010

PROTECTION OF REVENUE ACT
(CHAPTER 294)

PROTECTION OF REVENUE (IMPOSTS VARIATION) ORDER, 2010

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 provisions of 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 26th day of May, 2010 (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, 2010, the Excise (Amendment) Act, 2010 and the Spirits and Beer Manufacture (Amendment) Act, 2010, providing for amendments to the imposts levied by the Tariff Act, the Excise Act and the Spirits and Beer Manufacture 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) Order, 2010.

2. Amends Imposts.

Subject to the provisions of 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 the Tariff Act, a Bill to amend the Excise Act and a Bill to amend the Spirits and Beer Manufacture Act, to be introduced into House of Assembly on that day.

SCHEDULE

TARIFF (AMENDMENT) BILL, 2010

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[1] may be cited as the Tariff (Amendment) Act, 2010.

2. Amends First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

(a) by inserting, immediately after the Tariff Trade No. "1211.9020", the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI-CATION
	1211.9030	Herbal Teas	-	Free	lb.

";

(b) by inserting, immediately after the Tariff No. "2106.9030", the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI-CATION
	2106.9040	Herbal Teas	-	Free	lb.

";

(c) by deleting the words "35%" appearing in the column "Rate of Duty" corresponding to Tariff Trade No. "3006.5000", and substituting therefor the word "Free";

(d) by deleting the words "10%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "5601.1010" and "5601.1020", and substituting therefor the word "Free";

[1]Act No. 17 of 2008

(e) by deleting the words "25%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "6809.1100", and substituting therefor the words "10%";

(f) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "8517.6200", and substituting therefor the words "10%";

(g) by inserting, immediately after the Tariff Trade No. "8419.1910" the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	8419.1920	---Tankless Water Heater	a.v.	10%	No.

";

(h) by deleting the Tariff Trade No. "8539.4900" and all entries corresponding thereto and by substituting therefor the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI-CATION
	8539.49	-- Other:			
	8539.4910	---Led Light Bulbs	-	Free	No.
	8539.4990	--- Other	a.v.	45%	No.

";

(i) by deleting all of the subheadings of heading "87.03" and all the particulars related thereto and substituting therefor the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI-CATION
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**			
	8703.10	--Vehicles specially			

		designed for travelling on snow; golf cars and similar vehicles			
	8703.1010**	--- Golf cars	-	Free	No.
	8703.1090**	--- Other	-	Free	No.
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:	-	Free	No.
	8703.2110**	---New motor vehicles	-	Free	No.
	8703.2120**	-- Used motor vehicles	-	Free	No.
	8703.2190**	Hybrid motor vehicles	-	Free	No.
	8703.22	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.2210**	-- New motor vehicles	-	Free	No.
	8703.2220**	--- Used motor vehicles	-	Free	No.
	8703.2290**	--- Hybrid motor vehicles	-	Free	No.
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
	8703.2310**	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc.	-	Free	No.
	8703.2320**	--- Used motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc.	-	Free	No.
	8703.2330**	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 3,000 cc.	-	Free	No.
	8703.2840**	--- Used motor vehicles of a cylinder capacity	-	Free	No.

		exceeding 2,000 cc; but not exceeding 3,000 cc.			
	8703.2390**	--- Hybrid motor vehicles	-	Free	No.
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:	-	Free	No.
	8703.2410**	-- New motor vehicles	-	Free	No.
	8703.2420**	-- Used motor vehicles	-	Free	No.
	8703.2490**	--- Hybrid motor vehicles	-	Free	No.
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	-	Free	No.
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:			
	8703.3110**	--- New motor vehicles	-	Free	No.
	8703.3120**	--- Used motor vehicles	-	Free	No.
	8703.3190**	--- Hybrid motor vehicles	-	Free	No.
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
	8703.3210**	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc.	-	Free	No.
	8703.3220**	--- Used motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc.	-	Free	No.
	8703.3230**	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc.	-	Free	No.

	8703.3240**	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc.	-	Free	No.
	8703.3290**	--- Hybrid motor vehicles	-	Free	No.
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:			
	8703.3310**	--- New motor vehicles	-	Free	No.
	8703.3320**	--- Used motor vehicles	-	Free	No.
	8703.3390**	--- Hybrid motor vehicles	-	Free	No.
	870390	- Other:			
	8703.9010**	--- New motor vehicles	-	Free	No.
	8703.9020**	--- Used motor vehicles	-	Free	No.
	8703.9090**	--- Hybrid motor vehicles	-	Free	No.

";

(j) by deleting all of the subheadings of heading "87.04" and all the particulars related thereto and substituting therefor the following —

"

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI-CATION
87.04		**Motor vehicles for the transport of goods.**			
	8704.1000**	- Dumpers designed for off-highway use	-	Free	No.
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8704.2100**	-- g.v.w. not exceeding 5 tonnes	-	Free	No.

	8704.2200**	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	-	Free	No.
	8704.2300**	-- g.v.w. exceeding 20 tonnes	-	Free	No.
		- Other, with spark-ignition internal combustion piston engine:			
	8704.3100**	-- g.v.w. not exceeding 5 tonnes	-	Free	No.
	8704.3200**	-- g.v.w. exceeding 5 tonnes	-	Free	No.
	8704.9000**	- Other	-	Free	No.

".

3. Amends Fourth Schedule to the principal Act.

Part B of the Fourth Schedule is amended —

(a) by renumbering item 2 as subitem (1) and inserting, immediately after subitem (1), the following new subitem (2) —

"(2) Aircraft parts for use of aircraft on scheduled and chartered air services domestically and internationally.";

(b) in item 8, by inserting the following as new subitem (5) —

"(5) Cottage or light industries means any petty business, very small business or small business as referred to in section 4 of the Business Licence Act (*Ch. 329*).";

(c) in item 27, by deleting paragraph (xxiv); and

(d) by inserting, immediately after item 33, the following new items —

"**34. Sporting Equipment.**

Sporting equipment for the use of schools and sporting associations.

35. Arawak Cay Port.

Building supplies and equipment imported for the construction and equipping of the Arawak Cay Port for a

period of three years commencing the 1st day of July, 2010 and ending the 30th day of June, 2013.".

EXCISE (AMENDMENT) BILL, 2010

A BILL FOR AN ACT TO AMEND THE EXCISE ACT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Excise (Amendment) Act, 2010.

2. Amendment of First Schedule to Act No.16 of 2008.

The First Schedule to the Excise Act is amended —

(a) by the deletion of the words "55%" appearing in the column "Rate of Tax" corresponding to Tariff Trade Nos. "8702.1000 and "8702.9000" and the substitution therefor of the words "85%"; and

(b) by the deletion of all of the subheadings of headings "87.03" and "87.04", and all the particulars related thereto and the substitution therefor of the following —

"

TARIFF TRADE NO.	GOODS	RATE OF TAX
87.03	**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**	
8703.10	-Vehicles specially designed for traveling on snow; golf cars and similar vehicles	
8703.1010	---Golf Cars	30%
8703.1090	---Other	30%
	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:	
8703.2110	---New motor vehicles	65%

8703.2120	---Used motor vehicles	65%
8703.2190	--Hybrid motor vehicles	25%
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.2210	---New motor vehicles	65%
8703.2220	---Used motor vehicles	65%
8703.2290	---Hybrid motor vehicles	25%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
8703.2310	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc	65%
8703.2320	--- Used motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc	65%
8703.2330	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 3,000 cc	85%
8703.2340	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 3,000 cc	85%
8703.2390	--- Hybrid motor vehicles-	25%
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:	
8703.2410	---New motor vehicles	85%
8703.2420	--- Used motor vehicles	85%
8703.2490	---Hybrid motor vehicles	25%
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:	
8703.3110	--- New motor vehicles	65%

8703.3120	--- Used motor vehicles	65%
8703.3190	--- Hybrid motor vehicles	25%
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.3210	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc	65%
8703.3220	--- Used motor vehicles of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,000 cc	65%
8703.3230	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc	85%
8703.3240	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc	85%
8703.3290	---Hybrid motor vehicles	25%
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:	
8703.3310	--- New motor vehicles	85%
8703.3320	--- Used motor vehicles	85%
8703.3390	--- Hybrid motor vehicles	25%

TARIFF TRADE NO.	GOODS	RATE OF TAX
8703.90	-Other	
8703.9010	--- New motor vehicles	85%
8703.9020	--- Used motor vehicles	85%
8703.9090	--- Hybrid motor vehicles	25%
87.04	**Motor vehicles for the transport of goods.**	

8704.1000	- Dumpers designed for off-highway use	85%
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.2100	-- g.v.w. not exceeding 5 tonnes	85%
8704.2200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	85%
8704.2300	-- g.v.w. exceeding 20 tonnes	85%
	- Other, with spark-ignition internal combustion piston engine:	
8704.3100	-- g.v.w. not exceeding 5 tonnes	85%
8704.3200	-- g.v.w. exceeding 5 tonnes	85%
8704.9000	- Other	85%

".

SPIRITS AND BEER MANUFACTURE (AMENDMENT) BILL, 2010

A BILL FOR AN ACT TO AMEND THE SPIRITS AND BEER MANUFACTURE ACT

Enacted by the Parliament of The Bahamas

1. **Short title.**

This Act which amends the Spirits and Beer Manufacture Act (*Ch. 373)* may be cited as the Spirits and Beer Manufacture (Amendment) Act, 2010.

2. **Amendment to section 15 of the principal Act.**

Section 15 of the principal Act is amended —

(a) in paragraph (c) of subsection (1), by the deletion of the word "four" and the substitution therefor of the word "six"; and

(b) in paragraph (e) of subsection (1), by the deletion of the figure "$1.00" and the substitution therefor of the figure "4.00".

3. **Repeal of section 18 of the principal Act.**

Section 18 of the principal Act is hereby repealed.

Made this 26th day of May, 2010.

Signed
SIR ARTHUR A. FOULKES
Governor-General

By His Excellency's Command

Signed
HUBERT A. INGRAHAM
Minister of Finance