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**CHAPTER 243**  
**AGRICULTURAL MANUFACTORIES**  
**ARRANGEMENT OF SECTIONS**

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**CHAPTER 243**

AGRICULTURAL MANUFACTORIES

**An Act relating to the encouragement of agricultural manufactories.**

*[Commencement 7th July, 1913]*

*12 of 1913*  
*41 of 1936*  
*4 of 1958*  
*21 of 1960*  
*50 of 1961*  
*51 of 1963*  
*15 of 1966*  
*50 of 1987*  
*21 of 1999*  
 Short title.

1. This Act may be cited as the Agricultural Manufactories Act.

2. In this Act, unless the context otherwise requires —

“agricultural factory” means a factory used exclusively for the purpose of manufacturing, preserving, packing or otherwise preparing for sale or export —

- (a) any agricultural, floricultural or horticultural produce of The Bahamas;
- (b) any agricultural, floricultural, horticultural or marine products which the Governor-General may from time to time by Order specially declare may be manufactured, preserved, packed or otherwise prepared for sale or export, for such limited time as may be mentioned in such Order;

Interpretation.  
*41 of 1936, s. 2; 5 of 1961, s. 2; 5 of 1987, Sch.*

“Minister” means the Minister responsible for Agriculture;

*E.L.A.O., 1974.*

“owner” includes the duly authorised agent of the owner and the person having the charge of an agricultural factory;

“prescribed” means prescribed by the rules;

“register” means the register kept by the Comptroller of Customs under this Act;

*4 of 1958, s. 2.*

“rules” means rules made under this Act;

“supplies” means any article which enters into the cost of production of such agricultural or marine product as finally manufactured, preserved or packed, but does not include any article used for any of the incidental purposes of the business conducted at the factory not directly connected with the processes there carried on.

Registration.  
51 of 1963, s. 3.

**3.** No person shall be registered under the provisions of this Act —

- (a) as maintaining in The Bahamas any agricultural factory; or
- (b) as desirous of building or erecting any agricultural factory or of adapting any building or erection already in existence in The Bahamas for use as such a factory,

5 of 1987, Sch

unless he has obtained the written approval of the Minister.

Procedure for  
registration.  
51 of 1963, s. 3.;  
5 of 1987, Sch. 3.

**4.** Where, in the prescribed manner, any person applies to be registered under the provisions of this Act, the Minister shall cause the application for approval to be advertised in one or more newspapers circulating in The Bahamas in at least two successive issues thereof and shall fix a date for the hearing of such application. Any person wishing to oppose such application shall notify the Minister in the prescribed manner.

Duties of owners  
of agricultural  
factories.  
50 of 1961, s. 4.

**5.** (1) It shall be the duty of the owner of an agricultural factory to which this Act applies and in respect of which written approval has been given under the provisions of section 3 of this Act —

- (a) to register the same with the Comptroller of Customs;
- (b) to supply to the Comptroller of Customs in writing all such particulars as shall be prescribed for the purposes of registration;
- (c) to keep a stock book in the form prescribed, and to enter therein upon each importation or taking out of bond of any article which may be imported or taken out of bond without payment of import duties under this Act, a full and complete list of such articles with the qualities and descriptions thereof and the date of each such importation or taking out of bond.

41 of 1936, s. 2.;  
21 of 1960, s. 2.  
4 of 1958, s. 2.

Duties of  
Comptroller of  
Customs.

(2) The Comptroller of Customs shall have the following duties and powers —

- (a) to keep the register;
- (b) to enter therein the particulars prescribed for the purposes of registration;

- (c) to furnish to the owner of an agricultural factory upon the due registration thereof a certificate of such registration in the form prescribed;
- (d) to refuse to register an agricultural factory if the owner fails or neglects to supply the prescribed particulars;
- (e) to cancel the registration of any agricultural factory if the owner thereof shall commit a breach of any of the provisions of this Act:

Provided that any person aggrieved by the refusal to register or by cancellation of a registration by the Comptroller of Customs may appeal to the Governor-General who shall have the power to make such order in the case as to him shall seem fit.

- 6.** (1) The following persons, that is to say —
- (a) any person registered as maintaining in The Bahamas any agricultural factory;
  - (b) any person registered as desirous of building or erecting any such factory or of adapting any building or erection already in existence for the purposes of such factory,

Importation of certain articles without the payment of import duty. *41 of 1936, s. 2.*

may import into The Bahamas or take out of bond at any warehouse port therein without payment of import duties —

- (i) all machinery, tools, fixtures or supplies which may from time to time be required for the purposes of the processes carried on at the factory;
- (ii) all materials necessary for the purposes of the building, erection, alteration, repair or equipment of such factory, or for the adaptation of such building as a factory.

(2) Before any permit for the delivery of any article mentioned in paragraphs (i) and (ii) of subsection (1) of this section shall be given, the following conditions shall be observed —

- (a) the owner shall make a declaration before the chief revenue officer of the port that such articles are intended to be used solely for an agricultural factory under the provisions of this Act;

Declaration to be made.

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Bond to be entered into.

- (b) the owner shall enter into a bond in the prescribed form with two good and sufficient sureties to be approved by the Comptroller of Customs or other chief revenue officer of the port in double the amount of any duties which would ordinarily attach on importation of the said articles to the effect that all such articles imported or taken out of bond during the financial year then current shall not be used or applied otherwise than for the purpose specified in the bond or in any manner contrary to any terms and conditions subject to which the application for the registration of the factory concerned was approved.

*15 of 1966, s. 3.*

Goods liable to forfeiture and penalty of bond may be recovered.

Ch. 293.

- (3) If any articles in respect of which such bond shall have been given shall be used or applied in breach of the conditions of the bond, such articles shall be forfeited and may be seized and proceeded against in the same manner as goods liable to forfeiture under the Customs Management Act or any Act in amendment thereof or substitution therefor, and in addition thereto the penalty of the bond may be recovered as liquidated damages.

Payment of import duties.

- (4) If at any time any person who may have given bond under this section or any person in whom the property in any articles comprised in such bond shall be vested, shall desire to use any of such articles otherwise than for the purposes specified in the bond, it shall be lawful for the Comptroller on payment of the full amount of the duties ordinarily payable on such articles (or on so much thereof as the Comptroller shall consider reasonable) by memorandum endorsed on the bond to cancel the same as far as relates to such articles.

*21 of 1999, s. 2.*

- (5) For the purposes of this section, import duties exemptions shall be available only —
- (a) in respect of materials used for plant construction and equipment on a one time basis at commencement of registration and subsequently only upon the expansion or replacement of the plant but not including spare or replacement parts;
- (b) on approved raw materials as may be prescribed by the Minister.

7. All vessels entering at any port of The Bahamas with a cargo consisting exclusively of the building materials to be used in building, constructing or repairing any registered agricultural factory, or of machinery, tools, fixtures or supplies which may be required for the purposes of the processes carried on at such factory shall be exempted from the payment of any inward tonnage or light dues.

Exemption from the payment of inward tonnage or light dues.

8. All vessels clearing from any port of The Bahamas with a cargo consisting exclusively of agricultural or marine products to which this Act applies, manufactured, preserved, packed or otherwise prepared for export in any registered agricultural factory shall be exempted from the payment of tonnage dues.

Exemption from payment of outward tonnage dues.

9. The officers of the Customs Department, the Commissioner of Police and any non-commissioned officer of the police force deputed by him, shall have free access at all reasonable times to every registered agricultural factory and it shall be lawful for such officers at all reasonable times to enter such factory and to stay and remain therein and to have free access to every part thereof, and to inspect the stock book, for the purpose of ascertaining whether the several articles admitted duty free under this Act have been or are in the course of being duly used and applied to the uses and purposes specified in the bond given in respect thereof.

Certain other officers to have free access to registered agricultural factories.  
*41 of 1936, s. 2.*

10. It shall be lawful for the Minister —

Rules, etc.

- (a) to make rules prescribing the particulars of an agricultural factory to be supplied for the purposes of obtaining the written approval of the Minister and also for the purposes of registration and generally for carrying into effect the objects of this Act;
- (b) where any bond is required to be given under this Act, to authorise and direct the Comptroller of Customs or other chief officer of a port to accept the bond of any guarantee company, association or society approved by the Minister in lieu of two good and sufficient sureties.

*41 of 1936, s. 2;*  
*50 of 1961, s. 5;*  
*51 of 1963, s. 5.*

Offences.  
*41 of 1936, s. 2.*

**11.** (1) Any owner of a registered agricultural factory who —

- (a) fails or neglects to keep a stock book as required by this Act;
- (b) omits to enter therein such particulars as he is required by this Act to enter;
- (c) neglects to produce the same when requested so to do by any officer of the Customs Department or the Commissioner of Police or any non-commissioned officer of the police force deputed by him,

*5 of 1987, s. 2.*

shall be liable to a penalty of eighty dollars.

(2) Any person who impedes, obstructs or otherwise interferes with any officer of the Customs Department, the Commissioner of Police or any non-commissioned officer of the police force deputed by him while acting in the execution of any duty imposed by this Act shall be liable to a penalty of forty dollars.

*5 of 1987, s. 2.*

Recovery of penalties.

**12.** All penalties imposed by this Act shall be recovered in a summary manner before a magistrate having jurisdiction in the place where the offence is committed in the manner prescribed by law in this behalf.

Derogation.  
*21 of 1999, s. 3.*  
Ch. 329.

**13.** Nothing contained in this Act shall apply so as to derogate from the operation of the provisions of the Business Licence Act.