

CHAPTER 328A
FAMILY ISLANDS DEVELOPMENT
ENCOURAGEMENT

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SCHEDULE (sections 3 & 4)

CHAPTER 328A

**FAMILY ISLANDS DEVELOPMENT
ENCOURAGEMENT**

An Act to grant certain import concessions in respect of certain Family Islands for encouraging development.

*14 of 2008
S.I. 59/2009
S.I. 81/2010
S.I. 64/2012
20 of 2013
26 of 2015*

[Assent 27th June, 2008]

[Commencement 1st July, 2008]

1. This Act may be cited as the Family Islands Development Encouragement Act.

Short title.

2. In this Act —

Interpretation.

“building materials” means plumbing, electrical, air conditioning units, and construction materials of all kinds necessary —

26 of 2015, s. 2.

- (a) for the construction of a new building so that the same is complete and ready for occupancy; or
- (b) for the rehabilitation, remodelling or extension of a new or existing building; and

“Minister” means the Minister of Finance.

3. (1) Notwithstanding anything to the contrary in the Tariff Act and the Excise Act, building materials imported in those Family Islands specified in the Schedule for use in construction in those islands shall be exempt from customs duty and excise tax.

Exemption from customs duty and excise tax.
Ch. 295.
Ch. 295A.
Schedule.

(2) The exemption mentioned under subsection (1) shall be for a period of five years from the date of the commencement of this Act and ending on 30th June, 2017.

(3) Notwithstanding subsection (2), the Minister may by order extend the period specified in subsection (2) for such period not exceeding one year as appears necessary for the economic development of The Bahamas.

20 of 2013, s. 2.

Land clearing machinery exempt from customs duty.

4. (1) Any machinery imported for the use of the clearing of land for farming or construction carried out in any of the Family Islands specified in the Schedule shall be exempt from customs duty.

Schedule.

(2) Any machinery referred to in subsection (1) shall, if transported to any other Family Island not specified in the Schedule, be liable to customs duty.

Grant of powers to Governor-General.

5. The Governor-General may by order amend the Schedule to include other islands or parts thereof and such building materials imported in such other islands or parts thereof shall be exempted from the date of that order for a period ending on the 30th June, 2013, or such other period as may be extended by order by the Minister.

20 of 2013, s. 3.

Termination of duty.

6. (1) At the end of the five year period, any building materials in the possession of a supplier of building materials that have been imported duty free shall become subject to duty.

(2) Every supplier who continues to supply building materials imported duty free after such period not having paid the required duty shall be liable on summary conviction to a fine of five thousand dollars and the goods sold may be seized and proceeded against in the same manner as goods liable to forfeiture under the Customs Management Act.

Ch. 293.

Penalty for false declaration.

7. Every person who knowingly makes a false declaration for the purpose of obtaining a benefit pursuant to the provisions of this Act is guilty of an offence and shall be liable, on summary conviction, to a fine of five thousand dollars.

Penalties.

8. (1) Any person —

(a) applying any machinery or building materials to which the provisions of this Act apply other than in accordance with this Act;

(b) transporting any —

(i) building materials; or

(ii) machinery,

to any other island not specified in the Schedule, commits an offence and is liable to a fine not exceeding five thousand dollars.

(2) Without prejudice to subsection (1), where any vessel or other thing is used to facilitate the contravention of subsection (1) —

- (a) the building materials or machinery; and
- (b) the vessel or other thing used to facilitate the contravention referred to in subsection (1),

shall be liable to forfeiture.

9. The Economic Development Enterprises Act, 2007 is hereby repealed.

Repeal of No. 29 of 2007.

SCHEDULE (sections 3 & 4)

S.I. 59/2009
S.I. 81/2010
S.I. 64/2012.

Sweetings Cay and Water Cay (Grand Bahama)
 Grand Cay and Moores Island (Abaco)
 Current Island (Eleuthera)
 Andros
 Cat Island
 San Salvador
 Rum Cay
 Long Island
 Crooked Island
 Long Cay
 Acklins
 Ragged Island and Cays
 Mayaguana
 Inagua
 Great Stirrup Cay (Berry Islands)
 Little Stirrup Cay (Berry Islands)
 Little San Salvador (Eleuthera)
 Princess Cay (Eleuthera)
 Gorda Cay (Abaco)
 Chub Cay – Berry Islands
 Exuma

S.I. 81/2010.
S.I. 64/2012.