

CHAPTER 21

**UNITED STATES TECHNICAL ASSISTANCE AGREEMENT
(IMMUNITIES AND PRIVILEGES AND EXEMPTION FROM
TAXATION)**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Employees of the United States granted certain privileges and immunities.
4. Exemption from Bahamas income tax and social security taxes.
5. Exchange control.
6. Exemption from customs duties, etc.

CHAPTER 21

UNITED STATES TECHNICAL ASSISTANCE AGREEMENT (IMMUNITIES AND PRIVILEGES AND EXEMPTION FROM TAXATION)

An Act to grant to employees of the Government of the United States of America and to employees of the contractors of the said Government assigned to duties in The Bahamas under the Technical Assistance Agreement made between the Government of the United States of America and the Government of The Bahamas and to grant to the Government of the United States of America in connection with the said agreement, certain immunities and privileges and exemption from liability to pay certain taxes.

*12 of 1973
14 of 1974*

[Commencement 28th June, 1973]

1. This Act may be cited as the United States Technical Assistance Agreement (Immunities and Privileges and Exemption from Taxation) Act.

Short title.

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

Interpretation.

“the Agreement” means the Technical Assistance Agreement signed on the 18th day of January 1973, between the Government of the United States and the Government of The Bahamas concerning the establishment in The Bahamas of an agricultural research development and training centre, copies of the text of which Agreement were laid before both Houses of Parliament;

“Agreement contract” means a contract between the Government of the United States and a United States contractor for the purpose of discharging any of the undertakings of the said Government under the Agreement;

“contractor personnel” means employees of a United States contractor, being persons not ordinarily resident in The Bahamas but present therein for the purposes of the Agreement;

“United States” means the United States of America;

**CH.21 – 4] UNITED STATES TECHNICAL ASSISTANCE AGREEMENT
(IMMUNITIES AND PRIVILEGES AND EXEMPTION
FROM TAXATION)**

“United States contractor” means a person party to an Agreement contract who is not ordinarily resident in The Bahamas.

Employees of the United States granted certain privileges and immunities.

3. All employees of the Government of the United States assigned to duties in The Bahamas in connection with the Agreement and members of their families forming part of their households shall have and enjoy the same facilities, privileges and immunities as are granted to career consular officers and members of their families forming part of their households under the Consular Relations and Commonwealth Officers Act.

Ch. 18.

Exemption from Bahamas income tax and social security taxes.

4. (1) All contractor personnel and members of their families forming part of their households shall-

(a) be exempt from all Bahamas income taxes and from the payment of social security contributions in respect of income upon which they are required to pay income or social security taxes to the Government of the United States and from taxes on personal property intended for their own use;

(b) have and enjoy the same exemption from customs duties and inspection in respect of articles for their personal use as are granted to career consular officers and members of their families forming part of their households under the Consular Relations and Commonwealth Officers Act;

Ch. 191.

(c) notwithstanding anything in the Immigration Act, be entitled to land and embark in The Bahamas and shall be permitted by any Immigration Officer so to land and embark, if they satisfy the Immigration Officer that they are contractor personnel or members of the families forming part of the households of such contractor personnel.

(2) For the purposes of this section the expression “personal property” does not include any house or shop or any other building or any interest in land.

5. Notwithstanding anything in the Exchange Control Regulations Act or in any Finance Regulations made thereunder —

Exchange control.
Ch. 360.

- (a) the Government of the United States shall be entitled to transfer out of The Bahamas free of any restriction or control under the said Act or Regulations any moneys transferred into The Bahamas for the purposes of the Agreement which are not so required;
- (b) all contractor personnel shall be entitled to receive in and to transfer out of The Bahamas free of any restriction or control under the said Act or Regulations any remuneration paid to them in The Bahamas in respect of their employment as such contractor personnel.

6. (1) Notwithstanding the provisions of any other Act, no customs duties, excise taxes or levies or other taxes or charges of whatever nature shall be payable by the Government of the United States in respect of the importation into The Bahamas or the taking out of bond within The Bahamas, of any machinery or equipment or petroleum products which are necessary for the purposes of the Agreement.

Exemption from customs duties, etc.
24 of 1974, s. 2.

(2) In the case of any petroleum products which are necessary for the purposes of the Agreement and which are purchased by the United States Government within The Bahamas, the Minister of Finance may authorize the refund of any customs duties, excise taxes or levies or other taxes or charges of whatever nature that have been paid by the said Government in respect of those products.