

CHAPTER 289

HOTELS ENCOURAGEMENT

HOTELS ENCOURAGEMENT (CUSTOMS DUTIES EXEMPTION) REGULATIONS, 1999

(SECTION 16)

*S.I. 112/1999**[Commencement 15th December, 1999]*

1. These Regulations may be cited as the Hotels Encouragement (Customs Duties Exemption) Regulations, 1999.

Citation.

2. (1) The items mentioned in the First Schedule which are used for the purposes of the construction of new hotels and for the substantial renovations of existing hotels deemed to be new hotels shall be eligible for customs duties exemption:

Exemptions.
First Schedule.

Provided that customs duties shall only be exempt in respect of the first time purchase of any entertainment equipment mentioned in the first Schedule.

(2) The items mentioned in the Second Schedule shall be eligible for reduced customs duties of ten per cent for hotels in New Providence and Paradise Island undergoing rehabilitation, re-equipping, remodeling, refurnishing or repairs:

Provided that hotels in Grand Bahama and the Family Islands shall be eligible for full exemption from customs duties in respect of those items mentioned in the Second Schedule.

3. Customs duties exemptions on the first time purchase of sporting equipment mentioned in the Third Schedule shall be granted only in the case of all inclusive hotels.

Exemptions. for
all inclusive
hotels.
Third Schedule

4. In the case of condo-hotels, customs duties exemptions shall be granted on building materials, electrical materials, landscaping materials, equipment (not including kitchen appliances for individual units) and furniture:

Exemptions for
condo-hotels.

Provided that condo-hotel units taken out of the rental pool shall become eligible for the payment of all customs duties and taxes effective the date of the units separation from the condo-hotel's rental pool.

Application
form.

5. Any person applying for an exemption of customs duties under these regulations shall make application in the form specified in the Fourth Schedule.

FIRST SCHEDULE (Regulation 2(1))

Building Materials

1. Aggregate
2. Bar Joists (Steel)
3. Beading (Wood, Ceramic)
4. Bolts
5. Caulking
6. Cement
7. Clamps (Metal)
8. Colour Additive (Concrete)
9. Corian
10. Decking (Steel, Wood)
11. Doors & Frames
12. Duro-Wall (Reinforcement for Masonry Walls)
13. Felt
14. Fire Hose Reels & Cabinets
15. Fire Hoses
16. Fire Suppression System (Water, Chemical)
17. Flashing (Copper)
18. Formica
19. Glass
20. Glue (Epoxy, Carpenter's)
21. Grout
22. Gutters
23. Hinges
24. Hurricane clips
25. Insulation
26. Joint tape
27. Joist hangers
28. Kitchen Cabinets

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29. Lag Bolts
 30. Lally Columns
 31. Lattice (wood)
 32. Lime
 33. Locks
 34. Lumber
 35. Metal Lath
 36. Molding & Trimmings
 37. Nails
 38. Nuts
 39. Particle (Fibre) Board
 40. Paver Stones (SPECIALIZED ONLY)
 41. Plywood
 42. Railings (Metal, Wood, PVC)
 43. Rods (Threaded)
 44. Roof Tiles (Cement, Clay, Metal)
 45. Roof Trusses
 46. Screen (Insect)
 47. Screws
 48. Sheetrock
 49. Shingles (Asphalt, Wood)
 50. Sills
 51. Solder
 52. Sonotube (Cardboard Concrete Formwork)
 53. Staircase (Prefabricated)
 54. Staples (Construction)
 55. Steel (Reinforcement, Sections, Channels, Angles)
 56. Suspended Ceilings
 57. Tabs
 58. Tennis Court Material (excluding paints)
 59. Tire Wire (Reinforcement)
 60. Tile Cement
 61. Tiles (Ceramic, Vinyl, Acoustic, Marble)
 62. Vanities
 63. Visqueen (Plastic Sheets)
 64. Windows
 65. Wire Mesh (Steel)

Electrical Materials

1. Air conditioners
2. Air conditioning Ducts (Metal Flexible)
3. Air Diffuser (Air conditioning)

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4. Cable (Electric)
 5. Capacitors (Electric)
 6. Circuit Breakers
 7. Contractors
 8. Control Panels (Electric)
 9. Fan Coil (Refrigeration)
 10. Fans (Ceiling, Exhaust)
 11. Fuse Boxes
 12. Generators
 13. Junction Boxes
 14. Light Fixtures
 15. Relays
 16. Sensors
 17. Switch Gear
 18. Switches (Electric)
 19. Transformers
 20. Vents (Air conditioning)
 21. Wire (Electric)
 22. Pipes (PVC, Copper, Aluminum, Galvanized, etc.)

Equipment

1. Air Handlers
2. BBQ Grill
3. Blender (Industrial)
4. Charbroiler
5. China (Dining)
6. Coffee Maker (Industrial)
7. Compressor (Refrigeration)
8. Computers
9. Condensing Units (Air conditioners, Freezers, etc.)
10. Copier Machine
1. Cutlery
12. Dryer (Clothes)
13. Evaporators (Refrigeration)
14. Facsimile Machine
15. Fire Extinguishers (Portable)
16. Food Processor (Industrial)
17. Freezers
18. Fryers
19. Ice Machine
20. Juice Machine (Industrial)

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21. Kettles (Floor Mounted)
 22. Laundry Trucks
 23. Oven
 24. Range
 25. Refrigerator
 26. Satellite
 27. Stereo Equipment
 28. Stove
 29. Televisions
 30. Thermostats
 31. Toaster (Industrial)
 32. Washing Machine
 33. Water Cooler
 34. Water Dispensers

Entertainment Equipment

1. Audible Public Address Sound Systems
2. Backgammon Tables
3. Disco Sound & Lighting Equipment
4. Fixed Public Address Sound Equipment
5. Tennis Court Lighting
6. Umpires Chairs

Furniture

1. Bed Furnishings
2. Bedroom sets (Excluding Mattresses & Box Springs)
3. Carpet
4. Chairs
5. Coffee Tables
6. Fabric (Upholstery)
7. Lamps
8. Linen (Dining Room)
9. Lockers (Staff, Sports)
10. Side Tables
11. Stools
12. Tables
13. Window blinds

Landscape Materials

1. Greenhouse Cloth
2. Irrigation Equipment
3. Peat Moss
4. Pebbles

Plumbing Materials

1. Backflow Preventers
2. Bathroom Fittings
3. Bathtubs
4. Coupling (PVC, Metal)
5. Faucets
6. Gaskets
7. Grease Traps (Prefabricated)
8. Lavatories
9. Lift Stations
10. Pressure Gauges
11. Pumps (Water)
12. PVC Tape
13. Sealants
14. Showers
15. Toilets
16. Urinals
17. Valves
18. Water Heaters
19. Water Tanks (Steel, Fibreglass, Aluminum, etc.)
20. Pipes (PVC, Copper, Aluminum, Galvanized, etc.)

SECOND SCHEDULE (Regulation 2(2))*Electrical Materials*

1. Air conditioners
2. Air conditioning Ducts (Metal, Flexible)
3. Air Diffuser (Air conditioning)
4. Cable (Electric)
5. Capacitors (Electric)
6. Circuit Breakers
7. Contractors
8. Control Panels (Electric)

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9. Fan Coil (Refrigeration)
 10. Fans (Ceiling, Exhaust)
 11. Fuse Boxes
 12. Generators
 13. Junction Boxes
 14. Light Fixtures
 15. Relays
 16. Sensors
 17. Switch Gear
 18. Switches (Electric)
 19. Transformers
 20. Vents (Air conditioning)
 21. Wire (Electric)
 22. Pipes (PVC, Copper, Aluminum, Galvanized, etc.)

Equipment

1. Air Handlers
2. BBQ Grill
3. Blender (Industrial)
4. Charbroiler
5. China (Dining)
6. Coffee Maker (Industrial)
7. Compressor (Refrigeration)
8. Computers
9. Condensing Units (Air Conditioners, Freezers, etc.)
10. Copier Machine
11. Cutlery
12. Dryer (Clothes)
13. Evaporators (Refrigeration)
14. Facsimile Machine
15. Fire Extinguishers (Portable)
16. Food Processor (Industrial)
17. Freezers
18. Fryers
19. Ice Machine
20. Juice Machine (Industrial)
21. Kettles (Floor Mounted)
22. Laundry Trucks
23. Oven
24. Range

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25. Refrigerator
 26. Satellite
 27. Stereo Equipment
 28. Stove
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 31. Toaster (Industrial)
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Furniture

1. Bed Furnishings
2. Bedroom Sets (Excluding Mattresses & Box Springs)
3. Carpet
4. Chairs
5. Coffee Tables
6. Fabric (Upholstery)
7. Lamps
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Landscape Materials

1. Greenhouse Cloth
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Plumbing Materials

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 19. Water Tanks (Steel, Fibreglass, Aluminum, etc.)
 20. Pipes (PVC Copper, Aluminum, Galvanized, etc.)

THIRD SCHEDULE (Regulation 3)

Sporting Equipment (All-Inclusive Hotels ONLY)

1. Catamarans
2. Hydrobikes
3. Kayaks
4. Paddle boats
5. Pedal boats
6. Sail boats
7. Sea cycles
8. Skis
9. Scuba equipment
10. Windsurf boards
11. Dive Boat (of less than 30 feet)

FOURTH SCHEDULE (Regulation 5)

**APPLICATION FOR EXEMPTION/REDUCTION OF
CUSTOM DUTIES**

FORM

To: Permanent Secretary, Ministry responsible for Hotels
Encouragement.

I
(Name of signatory)

of
(Address of Business)

hereby apply for the waiver/reduction¹ of customs duties with
respect to the undermentioned goods.

¹ Tick where applicable List of Items Quantity Costs