



*EXTRAORDINARY*  
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No. 12

## EXCISE (AMENDMENT) ACT, 2010

### AN ACT TO AMEND THE EXCISE ACT

Enacted by the Parliament of The Bahamas.

**1. Short title.**

This Act, which amends the Excise Act<sup>1</sup> may be cited as the Excise (Amendment) Act, 2010.

**2. Amendment of First Schedule to the principal Act.**

The First Schedule to the principal 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%

<sup>1</sup>Act No. 16 of 2008

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 2,500 cc.	75%
8703.2340	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc.	75%
8703.2350	--- New motor vehicles of a cylinder capacity exceeding 2,500 cc; but not exceeding 3,000 cc.	85%
8703.2360	--- Used motor vehicles of a cylinder capacity exceeding 2,500 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	75%
8703.3240	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc	75%
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%
<b>TARIFF TRADE NO.</b>	<b>GOODS</b>	<b>RATE OF TAX</b>
8703.90	-Other	

8703.9010	--- New motor vehicles	85%
8703.9020	--- Used motor vehicles	85%
8703.9090	--- Hybrid motor vehicles	25%
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>	
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%

### 3. Amendment of Second Schedule to the principal Act.

The Second Schedule to the principal Act is amended by the insertion, immediately after item 17, of the following as a new item 18 —

**“18. 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 1<sup>st</sup> day of July, 2010 and ending the 30<sup>th</sup> day of June, 2013.”