

EXCISE ACT, 2013

(2013 - 2013) Act No. 24 of 2013

(2013 - 2013) Act No. 24 of 2013

Arrangement of Sections

Section	
PART I - PRELIMINARY	2
1. Short title	2
2. Interpretation	2
PART II - IMPOSITION AND PAYMENT OF EXCISE TAX	3
3. Imposition of tax	3
4. Value and quantity	4
5. Re-imported goods	4
6. Payment of tax by licensed manufacturer	4
7. Payment of tax by importers	5
8. Returns from licensed manufacturers	5
PART III - RELIEF FROM EXCISE TAX	6
9. Exemptions	6
10. Relief for temporary importation	6
11. Relief for raw materials	7
12. Refunds	8
13. Relief and Remission	8
14. Goods diverted from exempt use	9
PART IV - MISCELLANEOUS	9
15. Regulations	9
16. Act binds Crown	9
17. Administration and enforcement	10
18. Repeal of Ch. 293A	10
SCHEDULE	11



EXCISE ACT, 2013

AN ACT TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF EXCISE TAXES AND FOR CONNECTED PURPOSES

[Date of Assent = 1st July, 2013]

Enacted by the Parliament of The Bahamas

PART I - PRELIMINARY

- Short title.**
This Act may be cited as the Excise Act, 2013.
- Interpretation:**
 - (1) In this Act —
 - “ad valorem” means duties which are graduated according to the value of the taxable goods;
 - “Comptroller” means the comptroller of Customs or any other public officer acting on his behalf or under his authority;
 - “Customs Officer”, “duty”, “entered”, “export”, “goods”, “import”, “warehoused” have the meanings assigned to them in the Customs Management Act;
 - “importer”, in respect of goods, means the importer or proprietor of the goods;
 - “licensed manufacturer” means any manufacturer licensed by the Minister responsible for Trade and Industry;
 - “manufacture” or “produce”, in relation to goods, includes the application of any process in the course of manufacturing or producing the goods;
 - “Minister” means the Minister responsible for Finance;

“sale”, in relation to goods, includes —

- (a) the disposal of goods for consideration;
- (b) the transfer of possession of goods under a lease, a rental agreement, a licence agreement or a hire-purchase agreement within the meaning assigned to that expression by the Hire Purchase Act (*Ch. 342*);
- (c) the disposal of goods under an agreement where the purchase price is wholly or partly payable in installments; and
- (d) the transfer of trading stock by the owner of a business for his personal use or the personal use of an employee or other person, otherwise than by way of disposal for consideration;

“taxable goods” means goods specified in the Schedule.

- (2) The classification and description of goods specified in the Schedule and bearing the heading numbers as designated in the Tariff Act are to be interpreted in accordance with the rules for interpretation set out in the First Schedule to the Tariff Act.
- (3) For the purposes of this Act —
 - (a) a passenger who imports baggage for which no entry is required shall be deemed to have entered the baggage for use within The Bahamas at the time the baggage is delivered to the passenger in The Bahamas; and
 - (b) the addressee of goods imported by post for which no entry is required shall be deemed to have entered the goods for use within The Bahamas at the time the goods are delivered to the addressee.

PART II - IMPOSITION AND PAYMENT OF EXCISE TAX

3. Imposition of tax.

- (1) Subject to this Act and any other law relating to customs, the excise tax shall be paid in accordance with this Act at the rate specified in the third column of the Schedule on —
 - (a) taxable goods manufactured or produced in The Bahamas and sold in The Bahamas; and
 - (b) taxable goods imported into The Bahamas.
- (2) The Minister may, by Order, amend or revoke the Schedule.
- (3) An Order referred to in subsection (2) is subject to affirmative resolution of both Houses of Parliament.

4. Value and quantity.

- (1) Where excise tax is payable under this Act on taxable goods by reference to their value, the tax shall be calculated on an amount referred to as the “chargeable value” equal to —
 - (a) if the goods are imported, the total of —
 - (i) the value of the goods as it would be determined under the Customs Management Act for the purpose of assessing ad valorem duty of customs on the goods, whether ad valorem duty of customs is payable on the goods or not; and
 - (ii) the amount of fees or other charges that are payable upon the entry of the goods into The Bahamas; and
 - (b) if the goods are manufactured or produced in The Bahamas and sold in The Bahamas, the amount of consideration in money that a manufacturer or producer of the goods would reasonably be expected to fetch for the goods on a sale in the open market to a purchaser who is not connected to the manufacturer or producer.
- (2) Where excise tax is payable under this Act on taxable goods by reference to a specific quantity measured by volume or weight, if the goods are imported, sold in The Bahamas or removed from a warehouse in any container intended for sale (with or of a kind usually sold with the goods in a sale by retail and the container is marked, labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods) for the purpose of determining the excise tax payable in respect of the goods, the container is presumed to contain not less than that specific quantity unless the contrary is shown to the satisfaction of the Comptroller.

5. Re-imported goods.

- (1) Every set of import entries in respect of goods re-imported into The Bahamas to which section 177 of the Customs Management Act applies shall be subject to a processing fee.
- (2) Every set of import entries in respect of goods re-imported into The Bahamas to which section 177 of the Customs Management Act applies shall be subject to the relevant rates of tax in the Schedule, on the amount of the increase in the value of the goods.

6. Payment of tax by licensed manufacturer.

- (1) Where excise tax is imposed by this Act on goods domestically manufactured and sold in The Bahamas or removed from a warehouse, the duly licensed manufacturer who sold the goods or removed them from a

warehouse shall pay the tax to the Comptroller not later than 21 days after the end of that month during which the goods were so sold or removed.

- (2) A licensed manufacturer who defaults in paying any excise tax payable by him by the day prescribed by subsection (1) shall pay, in addition to the amount of tax in default —
 - (a) a penalty equal to 10% of the amount of tax in default; and
 - (b) interest at the rate of 2% above prime rate for each day the amount in default is outstanding.
- (3) Where the Minister, under section 8(4), extends the time within which a return of a licensed manufacturer shall be filed —
 - (a) any excise tax that the licensed manufacturer is required to report in the return shall be paid within the time so extended;
 - (b) interest is payable under subsection (2) as if the time for filing the return had not been extended; and
 - (c) the penalty under subsection (2), on any excise tax that the licensed manufacturer is required to report in the return is payable only if the tax is not paid within the time so extended and shall be calculated only on the amount of tax that is not paid within the time so extended.

7. Payment of tax by importers.

Where excise tax is imposed by this Act on the importation of goods into The Bahamas, the importer shall pay the tax to the Comptroller at the time of entry.

8. Returns from licensed manufacturers.

- (1) Every licensed manufacturer shall, within 21 days after the end of the month, whether or not he has sold any goods during the month or removed any goods from a warehouse during the month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.
- (2) A person who has ceased being a licensed manufacturer shall, within 21 days after the day on which he ceased being a licensed manufacturer, whether or not he has sold any goods during the month in which he ceased being a licensed manufacturer or removed any goods from a warehouse during that month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.
- (3) A person who, being required by subsection (1) or (2) to file a return, fails to do so within the time prescribed by that subsection shall pay to the Comptroller a penalty of \$1,000.00.

- (4) The Minister may at any time extend in writing the time for filing a return under this Act and, where the Minister does so, the return shall be filed within the time extended and the penalty under subsection (3) is payable only if the return is not filed within the time so extended.
- (5) The Comptroller may require a licensed manufacturer to furnish the Comptroller with such information relating to a return as the Comptroller considers necessary.

PART III - RELIEF FROM EXCISE TAX

9. Exemptions.

- (1) Goods for the use of institutions and persons exercising consular and diplomatic privileges, establishments of foreign states, The Bahamas National Trust, charitable organizations, and for gifting to the Government are eligible for exemptions from excise tax, as specified in the relevant sections of Chapter 98 in the Schedule.
- (2) The following categories of goods may be eligible for general exemptions from excise tax, as specified in the relevant sections of Chapter 98 in the Schedule —
 - (a) agricultural, floricultural, horticultural, agricultural co-operative societies, fisheries and forest industry goods;
 - (b) aircraft parts and accessories;
 - (c) baggage of passengers;
 - (d) educational, scientific and cultural goods;
 - (e) religious goods;
 - (f) production materials for cottage and light industries;
 - (g) printing equipment and raw materials;
 - (h) relief goods;
 - (i) vessel or vessel parts;
 - (j) goods manufactured or processed in the Port Area;
 - (k) any other goods which receive duty concessions under incentive legislation.

10. Relief for temporary importation.

- (1) The Minister may grant permission for the importation of taxable goods without payment of excise tax thereon upon being satisfied that —
 - (a) the goods are imported for temporary use or for a temporary purpose only;

- (b) the goods will be exported within three months or such period as may be extended by the Minister from the grant of the permission; and
 - (c) the person to whom the permission has been granted will deposit with the Comptroller an amount equal to the excise tax payable on the imported goods, or give security for payment of the tax.
- (2) Where the goods imported under subsection (1) are not exported within the period specified in paragraph (b) of subsection (1), any deposit with the Comptroller under paragraph (c) of subsection (1) shall be brought into account by the Comptroller as excise tax or, if security has been given under that paragraph, the importer shall pay to the Comptroller the full amount of excise tax payable on the goods imported.
 - (3) Notwithstanding subsections (1) and (2), the Minister may, where he considers it necessary, allow such further period as he thinks fit for the export of the goods —
 - (a) if he is satisfied that the goods are bona fide property, and are for the exclusive use of a person temporarily in The Bahamas; and
 - (b) if the importer of the goods gives such security in addition to that given pursuant to paragraph (c) of subsection (1) as the Minister requires.
 - (4) Where the goods referred to in subsections (1) and (2) are exported within the time specified in subsection (1) or the further period allowed pursuant to subsection (3), the Comptroller shall refund the deposit referred to in paragraph (c) of subsection (1) and cancel the security given pursuant to that paragraph and the additional security given pursuant to subsection (3).

11. Relief for raw materials.

- (1) Where the Comptroller is satisfied, upon a certificate by a licensed manufacturer, that taxable goods whether imported into The Bahamas or manufactured or produced in The Bahamas, are intended to be used by the licensed manufacturer as raw materials for the manufacture or production in The Bahamas of other taxable goods, the Comptroller may, in respect of the taxable goods intended to be used as raw materials, instead of requiring payment of the excise tax in full —
 - (a) require that the manufacturer deposits such security as the Comptroller thinks fit; or
 - (b) remit the excise tax.
- (2) Where taxable goods are intended to be used as raw materials for the manufacture or production in The Bahamas of other taxable goods, the importer, manufacturer or producer, as the case may be, shall certify to the

Comptroller in the prescribed form that the goods are to be used for the manufacture or production in The Bahamas of other taxable goods.

- (3) Where money was given as security in respect of taxable goods and the Comptroller is subsequently satisfied that the goods were used as raw materials for the manufacture or production in The Bahamas of other taxable goods, the Comptroller may apply such money against any excise tax that becomes payable on the sale of the other taxable goods.

12. Refunds.

- (1) Where a person pays an amount as or on account of excise tax on goods imported or sold by him that exceeds the amount payable by him under this Act, the Comptroller shall, subject to this section, pay a refund to that person equal to the amount of the excess if that person applies therefor within six months after the amount was paid.
- (2) Where a person who has imported taxable goods subsequently exports those goods or puts them on board a ship or aircraft for use as stores and the goods are in compliance with the conditions specified in the Customs Management Act for the payment of a drawback of duties, the Comptroller shall, subject to this section, pay an amount to the person equal to the excise tax paid on the goods if the person applies therefor within six months after he exported the goods or put them on board the ship or aircraft.
- (3) An application under this section shall —
 - (a) be made in the prescribed form;
 - (b) contain the prescribed information;
 - (c) be filed with the Comptroller in the prescribed manner.
- (4) Notwithstanding subsections (1) and (2), where a refund or other payment is payable to a person under this section, the Comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

13. Relief and Remission.

- (1) Any relief granted under Division Two of Part X of the Customs Management Act applies, with such modifications as the circumstances require, for the purposes of this Act in respect of goods produced in The Bahamas for export.
- (2) The Customs Management Act applies, with such modifications as the circumstances require, for the purposes of this Act with respect to the re-importation of taxable goods.

- (3) The Minister may remit, in whole or in part, an excise tax where he is satisfied that it is just and equitable to do so or to give effect to the terms of any agreement or arrangement binding the Crown.
- (4) Where any tax remitted under subsection (1) has already been paid, the tax shall be refunded by the Comptroller.
- (5) Notwithstanding subsections (2), (3) and (4) where an amount is payable to a person under this section, the Comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

14. Goods diverted from exempt use.

- (1) Where goods liable to excise tax have been imported or taken out of bond free of excise tax or at a reduced rate in accordance with any law relating to the Customs Management Act and are subsequently disposed of or treated in any manner inconsistent with the conditions or purposes for which they were granted relief from excise duty, then, unless the Minister otherwise directs, they shall on such disposal or treatment be liable to excise tax at the full rate applicable to goods of that class or description at the time of such disposal or treatment.
- (2) Where it is proposed to dispose of goods to which subsection (1) applies, the person responsible for their disposal shall furnish the Comptroller with the particulars of the proposed disposal and, unless the Minister otherwise directs, shall cause the excise duty thereon to be paid.
- (3) Where goods to which subsection (1) applies are disposed of or dealt with without payment of excise duty to which they are liable, they shall be liable to forfeiture.
- (4) Any person who knowingly disposes of or acquires any goods to which subsection (1) applies without the excise duty having been paid in accordance with this section commits an offence and is subject to a penalty of twice the amount of excise tax payable.

PART IV - MISCELLANEOUS

15. Regulations.

The Minister may make regulations generally for giving effect to the provisions of this Act.

16. Act binds Crown.

This Act binds the Crown.

17. Administration and enforcement.

- (1) The Comptroller shall administer and enforce, subject to the control and direction of the Minister, this Act and collect the tax imposed by this Act.
- (2) Where tax is imposed by this Act on the importation of goods into The Bahamas for the purposes of collecting and enforcing the payment of the tax and, generally, for the purposes of administering and enforcing this Act, the Customs Management Act relating to the importation of goods apply as if the tax were a duty.

18. Repeal of Ch. 293A.

The Excise Act is repealed.

br
 ..
 of
 en
 and
 alv

SCHEDULE
Tobacco and manufactured tobacco substitutes

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
24.01	Un-manufactured tobacco ; tobacco refuse.	
2401.1000	- Tobacco, not stemmed/stripped	10%
2401.2000	- Tobacco, partly or wholly stemmed/stripped	10%
2401.3000	- Tobacco refuse	10%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10	- Cigars, cheroots and cigarillos, containing tobacco:	
2402.1010	--- Cigars	\$0.50 & 220%
2402.1020	--- Cheroots	\$0.15
2402.1030	--- Cigarillos	\$0.15
2402.2000	- Cigarettes containing tobacco	\$0.15
2402.9000	- Other	220%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	220%
2403.19	-- Other :	
2403.1910	--- Fine cut	220%
2403.1990	--- Other	220%
	- Other:	
2403.9100	-- "Homogenised" or "reconstituted" tobacco	220%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
2403.99	-- Other:	220%
2403.9910	--- Chewingtobacco	220%
2403.9920	--- Extracts and essences	220%
2403.9930	--- Snuff	220%
2403.9990	--- Other	220%

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	- Coal, whether or not pulverised, but not agglomerated:	
2701.1100	-- Anthracite	45%
2701.1200	-- Bituminous coal	45%
2701.1900	-- Other coal	45%
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	45%
27.02	Lignite, whether or not agglomerated, excluding jet.	
2702.1000	- Lignite, whether or not pulverised, but not agglomerated	45%
2702.2000	- Agglomerated lignite	45%
2703.0000	Peat (including peat litter), whether or not agglomerated.	45%
2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	45%
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	45%
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	
2706.0010	--- For road surfacing use	45%
2706.0090	--- Other	45%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.1000	- Benzol (benzene)	45%
2707.2000	- Toluol (toluene)	45%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
2707.3000	- Xylol (xylenes)	45%
2707.4000	- Naphthalene	45%
2707.5000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250° C by the ASTM D 86 method	45%
	- Other:	
2707.9100	-- Creosote oils	45%
2707.9900	-- Other	45%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.1000	- Pitch	45%
2708.2000	- Pitch coke	45%
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	45%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude)and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
2710.11	-- Light oils and preparations:	
2710.1110	--- Jet fuel	7%
2710.1120	--- Aviation Gasoline	7%
2710.1130	--- Motor Gasoline (Leaded)	\$1.06 per US Gal. & 7%
2710.1140	--- Motor Gasoline (unleaded)	\$1.06 per US Gal. & 7%
2710.1190	--- Other	\$0.085 per US Gal. & 34.5%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
2710.19	--Other:	
2710.1910	--- Diesel	\$0.25 per US Gal. & 34.5%
2710.1920	--- Kerosene	Free
2710.1930	--- Bunker Oil	\$0.085 per US Gal. & 34.5%
2710.1940	--- Other fuel oils	\$0.085 per US Gal. & 34.5%
2710.1950	--- Aviation engine Lubricating Oils	45%
2710.1960	--- Automotive, diesel or marine engine lubricating oils	45%
2710.1970	--- Other lubricating oils	45%
2710.1980	--- Lubricating Greases	45%
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude)and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	45%
	- Waste oils:	
2710.9100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	45%
2710.9900	-- Other	45%
27.11	Petroleum gases and other gaseous hydrocarbons.	
	- Liquefied:	
2711.1100	-- Natural gas	45%
2711.1200	-- Propane	\$0.20 per US Gal. & 7%
2711.1300	-- Butanes	45%
2711.1400	-- Ethylene, propylene, butylene et butadiene	45%
2711.1900	-- Other	45%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
	- In gaseous state:	
2711.2100	-- Natural gas	45%
2711.2900	-- Other	45%
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.1000	- Petroleum jelly	45%
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	45%
2712.9000	- Other	45%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	- Petroleum coke:	
2713.1100	-- Not calcined	45%
2713.1200	-- Calcined	45%
2713.20	- Petroleum bitumen:	
2713.2010	--- For road surfacing use	45%
2713.2090	--- Other	45%
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous Minerals	45%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.10	Bituminous or oil shale and tar sands:	
2714.1010	--- For road surfacing use	45%
2714.1090	--- Other	45%
2714.9000	- Other	45%
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	
2715.0010	-- For road surfacing use	45%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
2715.0090	-- Other	45%
27.16	Electrical energy. (optional heading)	45%

Essential oils and resinoids; perfumery,
cosmetic or toilet preparations

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
33.03	Perfumes and toilet waters.	
3303.0010	--- Perfumes	10%
3303.0020	--- Eau de cologne	10%
3303.0090	--- Other toilet waters	10%

Rubber and articles thereof

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
40.11	New pneumatic tyres, of rubber.	
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	45%
4011.2000	- Of a kind used on buses or lorries	45%
4011.3000	- Of a kind used on aircraft	45%
4011.4000	- Of a kind used on motorcycles	45%
4011.5000	- Of a kind used on bicycles	45%
	- Other, having a "herring-bone" or similar tread:	
4011.6100	-- Of a kind used on agricultural or forestry vehicles and machines	45%
4011.6200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	45%
4011.6300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	45%
4011.6900	-- Other	45%
	- Other:	
4011.9200	-- Of a kind used on agricultural or forestry vehicles and machines	45%
4011.9300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	45%
4011.9400	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	45%
4011.9900	-- Other	45%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	- Retreaded tyres:	
4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)	45%
4012.1200	-- Of a kind used on buses or lorries	45%
4012.1300	-- Of a kind used on aircraft	45%
4012.1900	-- Other	45%
4012.20	-- Used pneumatic tyres:	
4012.2010	--- Of a kind used on motor cars	45%
4012.2020	--- Of a kind used on buses and lorries.	45%
4012.2090	--- Other	45%
4012.90	- Other:	
4012.9010	--- Of a kind used on motor cars	45%
4012.9020	--- Of a kind used on buses and lorries.	45%
4012.9090	--- Other	45%
40.13	Inner tubes, of rubber.	
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	45%
4013.2000	- Of a kind used on bicycles	45%
4013.90	- Other:	
4013.9010	--- Of a kind used on motorcycles	45%
4013.9020	--- Of a kind used on aircraft	45%
4013.9090	--- Other	45%

Articles of leather; saddlery and harness;
travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, and similar containers:	
4202.1110	--- Suit-cases, executive-cases, vanity-cases, brief-cases, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.1210	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.1910	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.2100	-- With outer surface of leather, of composition leather	10%
4202.2200	-- With outer surface of plastic sheeting or of textile materials	10%
4202.2900	-- Other	10%
4202.3100	-- With outer surface of leather, of composition leather	10%
4202.3200	-- With outer surface of plastic sheeting or of textile materials	10%
4202.3900	-- Other	10%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
4202.9110	-- Travelling bags, shopping bags and toilet bags	10%
4202.9210	--- Travelling bags and toilet bags	10%
4202.9220	--- Shopping bags	Free
4202.9910	--- Travelling bags, shopping bags and toilet bags	10%

Articles of apparel and clothing accessories, knitted or crocheted		
TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. - Of wool or fine animal hair:	
6110.1110	--- Sweaters, cardigans and pullovers --Of Kashmir (cashmere) goats:	7%
6110.1210	--- Sweaters, Cardigans and pullovers	7%
6110.1910	--- Sweaters, cardigans and pullovers of Angora	7%

Other made up textile articles; sets;
worn clothing and worn textile articles; rags

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
63.02	Bed linen, table linen, toilet linen and kitchen linen.	
	- Other bed linen:	
6302.4000	- Table linen, knitted or crocheted	10%
6302.5100	-- Of cotton	10%
6302.5300	-- Of man-made fibres	10%
6302.5900	-- Of other textile materials	10%

Ceramic products

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
6911.1000	- Tableware and kitchenware	7%
6911.9000	- Other	7%
69.13	Statuettes and other ornamental ceramic articles.	
6913.1000	- Of porcelain or china	7%

Glass and glassware

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
	- Stemware drinking glasses, other than of glass-ceramics	
7013.2200	-- Of lead crystal	7%
7013.2810	-- Of other crystal	7%
	- Other drinking glasses, other than of glass-ceramics	
7013.3300	-- Of lead crystal	7%
7013.3710	-- Of other crystal	7%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics	
7013.4100	-- Of lead crystal	7%
7013.4920	-- Of other crystal	7%
	- Other glassware:	
7013.9100	-- Of lead crystal	7%
7013.9910	-- Of other crystal	7%
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm (0.039 inches) in diameter.	
	- Other:	
7018.9010	--- Statuettes and other ornaments of crystal	7%

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
71.13	Articles of jewellery and parts thereof of precious metal or of metal clad with precious metal.	
	- Of precious metal whether or not plated or clad with precious metal:	
7113.1100	-- Of silver, whether or not plated or clad with other precious metal	10%
7113.1900	-- Of other precious metal, whether or not plated or clad with precious Metal	10%
7113.2000	- Of base metal clad with precious metal	10%

**Nuclearreactors, boilers, machinery
andmechanicalappliances; parts thereof**

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	
8407.31	--- Of a cylinder capacity not exceeding 50 cc :	
8407.3110	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.32	--- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
8407.3210	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc:	
8407.3310	--- For vehicles of heading 87.11	60%
8407.3320	--- For vehicles of headings 87.03 and 87.04	60%
8407.34	-- Of a cylinder capacity exceeding 1000 cc :	
8407.3410	--- For vehicles of heading 87.11	60%
8407.3420	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%
8407.90	- Other engines :	
8407.9010	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.9020	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	60%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	
8408.2010	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.9120	--- For engines of subheadings 8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010	60%
8409.9130	--- For engines of subheadings 8407.3320, 8407.3420 and 8407.9020	60%
8409.9920	--- For engines of subheading 8408.2010	60%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
8415.2000	- Of a kind used for persons, in motor vehicles	60%

30

Electrical machinery and equipment and parts thereof;
 sound recorders and reproducers,
 television image and sound recorders and reproducers, and
 parts and accessories of such articles

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheel:	
8511.2020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.2030	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8511.30	- Distributors; ignition coils:	
8511.3020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.3030	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8511.40	- Starter motors and dual purpose starter-generators:	
8511.4020	--- For vehicles of heading 87.11, subheading 87.03.1010	60%
8511.4030	--- For other vehicle of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010).	60%
8511.50	- Other generators:	
8511.5020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.5030	--- For other vehicle of headings 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8511.80	- Other equipment	
8511.8020	--- For vehicles of Heading No. 87.11 and subheading No. 8703.1010	60%
8511.8030	--- For vehicles of Heading No. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8511.90	- Parts:	
8511.9020	--- For vehicle of heading 87.11 and subheading 8703.1010	60%
8511.9030	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
8512.20	- Other lighting or visual signalling equipment:	
8512.2010	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8512.2020	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8512.30	- Sound signalling equipment:	
8512.3010	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8512.3020	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8512.4000	- Windscreen wipers, defrosters and demisters	60%
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles aircraft or ships:	
8544.3020	--- Of a kind used for vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%

Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
87.01	Tractors (other than tractors of heading 87.09).	
8701.1000	- Pedestrian controlled tractors	45%
8701.2000	- Road tractors for semi-trailers	45%
8701.3000	- Track-laying tractors	45%
8701.9000	- Other	45%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.1000	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	85%
8702.9000	- Other	85%
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 travelling on snow; golf cars and similar vehicles:	
8703.1010	--- Golf cars	30%
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 vehicle of a value not exceeding \$10,000	65%
8703.2120	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.2130	---New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2140	---Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2150	---New motor vehicle of a value exceeding \$40,000	85%
8703.2160	---Used motor vehicle of a value exceeding \$40,000	85%
8703.2170	--- New hybrid motor vehicle	25%
8703.2180	--- Used hybrid motor vehicle	25%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.2210	---New motor vehicle of a value not exceeding \$10,000	65%
8703.2220	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.2230	--- New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2240	--- Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2250	---New motor vehicle of a value exceeding \$40,000	85%
8703.2260	---Used motor vehicle of a value exceeding \$40,000	85%
8703.2270	---New hybrid motor vehicle	25%
8703.2280	--- Used hybrid motor vehicle	25%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
8703.2310	---New motor vehicle of a value not exceeding \$10,000	65%
8703.2320	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.2330	--- New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2340	--- Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2350	---New motor vehicle of a value exceeding \$40,000	85%
8703.2360	--- Used motor vehicle of a value exceeding \$40,000	85%
8703.2370	--- New hybrid motor vehicle	25%
8703.2380	--- Used hybrid motor vehicle	25%
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:	
8703.2410	---New motor vehicle of a value not exceeding \$10,000	65%
8703.2420	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.2430	--- New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8703.2440	--- Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.2450	--- New motor vehicle of a value exceeding \$40,000	85%
8703.2460	---Used motor vehicle of a value exceeding \$40,000	85%
8703.2470	---New hybrid motor vehicle	25%
8703.2480	--- Used hybrid motor vehicle	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 vehicle of a value not exceeding \$10,000	65%
8703.3120	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.3130	---New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.3140	---Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.3150	---New motor vehicle of a value exceeding \$40,000	85%
8703.3160	---Used motor vehicle of a value exceeding \$40,000	85%
8703.3170	---New hybrid motor vehicle	25%
8703.3180	---Used hybrid motor vehicle	25%
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.3210	---New motor vehicle of a value not exceeding \$10,000	65%
8703.3220	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.3230	---New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.3240	--- Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8703.3250	--- New motor vehicle of a value exceeding \$40,000	85%
8703.3260	---Used motor vehicle of a value exceeding \$40,000	85%
8703.3270	---New hybrid motor vehicle	25%
8703.3280	--- Used hybrid motor vehicle	25%
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:	
8703.3310	---New motor vehicle of a value not exceeding \$10,000	65%
8703.3320	---Used motor vehicle of a value not exceeding \$10,000	65%
8703.3330	---New motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.3340	---Used motor vehicle of a value exceeding \$10,000 but not exceeding \$40,000	75%
8703.3350	---New motor vehicle of a value exceeding \$40,000	85%
8703.3360	---Used motor vehicle of a value exceeding \$40,000	85%
8703.3370	---New hybrid motor vehicle	25%
8703.3380	---Used hybrid motor vehicle	25%
8703.90	- Other:	
8703.9010	--- New electric motor vehicle	25%
8703.9020	---Used electric motor vehicle	25%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
87.04	Motor vehicles for the transport of goods.	
8704.10	- Dumpers designed for off-highway use:	
8704.1010	--- New dumpers designed for off-highway use	65%
8704.1020	--- Used dumpers designed for off-highway use	65%
8704.21	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.2110**	-- g.v.w. not exceeding 5 tonnes:	
8704.2110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	65%
8704.2120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes	65%
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.2210**	--- New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	65%
8704.2220**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	65%
8704.23	-- g.v.w. exceeding 20 tonnes:	
8704.2310**	--- New vehicles of g.v.w. exceeding 20 tonnes	85%
8704.2320**	--- Used vehicles of g.v.w. exceeding 20 tonnes	85%
8704.31	- Other, with spark-ignition internal combustion piston engine:	
8704.3110**	-- g.v.w. not exceeding 5 tonnes:	
8704.3110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	65%
8704.3120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes	65%
8704.32	-- g.v.w. exceeding 5 tonnes:	
8704.3210**	--- New vehicles of g.v.w. exceeding 5 tonnes	65%
8704.3220**	--- Used vehicles of g.v.w. exceeding 5 tonnes	65%
8704.90	- Other:	
8704.9010**	---New vehicle	65%
8704.9020**	--- Used vehicle	65%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, firefighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.1000	- Crane lorries	60%
8705.2000	- Mobile drilling derricks	60%
8705.3000	- Firefighting vehicles	60%
8705.4000	- Concrete-mixer lorries	60%
8705.9000	- Other	60%
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	
8706.0010	--- For vehicles of heading 87.02	60%
8706.0020	--- For vehicles of subheading 8703.10	60%
8706.0030	--- For vehicles of subheadings 8703.20, 8703.30 and 8703.90	60%
8706.0040	--- For vehicles of heading 87.04	60%
8706.0050	--- For vehicles of heading 87.05	60%
8706.0090	--- Other	60%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.10	- For vehicles of heading 87.03:	
8707.1010	--- For vehicles of subheading 8703.10	60%
8707.1090	--- Other	60%
8707.90	- Other:	
8707.9010	--- For vehicles of heading 87.02	60%
8707.9020	--- For vehicles of heading 87.04	60%
8707.9030	--- For vehicles of heading 87.05	60%
8707.9090	--- Other	60%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.10	- Bumpers and parts thereof:	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8708.1010	--- For vehicles of heading 87.01	60%
8708.1020	--- For vehicles of subheading 8703.10	60%
8708.1090	--- Other	60%
	- Other parts and accessories of bodies (including cabs):	
8708.21	-- Safety seat belts:	
8708.2110	--- For vehicles of heading 87.01	60%
8708.2120	--- For vehicles of subheading 8703.10	60%
8708.2190	--- Other	60%
8708.29	-- Other:	
8708.2910	--- For vehicles of heading 87.01	60%
8708.2920	--- For vehicles of subheading 8703.10	60%
8708.2990	--- Other	60%
8708.30	- Brakes and servo-brakes ; parts thereof:	
8708.3010	--- For vehicles of heading 87.01	60%
8708.3020	--- For vehicles of subheading 8703.10	60%
8708.3090	--- Other	60%
8708.40	- Gear boxes and parts thereof :	
8708.4010	--- For vehicles of heading 87.01	60%
8708.4020	--- For vehicles of subheading 8703.10	60%
8708.4090	--- Other	60%
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles ; parts thereof :	
8708.5010	--- For vehicles of heading 87.01	60%
8708.5020	--- For vehicles of subheading 8703.10	60%
8708.5090	--- Other	60%
8708.70	- Road wheels and parts and accessories thereof :	
8708.7010	--- For vehicles of heading 87.01	60%
8708.7020	--- For vehicles of subheading 8703.10	60%
8708.7090	--- Other	60%
8708.80	- Suspension systems and parts thereof (including shock-absorbers) :	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8708.8010	--- For vehicles of heading 87.01	60%
8708.8020	--- For vehicles of subheading 8703.10	60%
8708.8090	--- Other	60%
	- Other parts and accessories:	
8708.91	-- Radiators and parts thereof :	
8708.9110	--- For vehicles of heading 87.01	60%
8708.9120	--- For vehicles of subheading 8703.10	60%
8708.9190	--- Other	60%
8708.92	-- Silencers (mufflers) and exhaust pipes ; parts thereof :	
8708.9210	--- For vehicles of heading 87.01	60%
8708.9220	--- For vehicles of subheading 8703.10	60%
8708.9290	--- Other	60%
8708.93	-- Clutches and parts thereof :	
8708.9310	--- For vehicles of heading 87.01	60%
8708.9320	--- For vehicles of subheading 8703.10	60%
8708.9390	--- Other	60%
8708.94	-- Steering wheels, steering columns and steering boxes ; parts thereof:	
8708.9410	--- For vehicles of heading 87.01	60%
8708.9420	--- For vehicles of subheading 8703.10	60%
8708.9490	--- Other	60%
8708.9500	-- Safety airbags with inflater system ; parts thereof	60%
8708.99	-- Other :	
8708.9910	--- For vehicles of heading 87.01	60%
8708.9920	--- For vehicles of subheading 8703.10	60%
8708.9990	--- Other	60%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	- Vehicles:	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8709.1100	-- Electrical	45%
8709.1900	-- Other	45%
8709.9000	- Parts	45%
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	45%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	75%
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	75%
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	75%
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	75%
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	75%
8711.90	- Other :	
8711.9010	--- Electric motor cycle	65%
8711.9090	--- Other	75%
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	45%
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.1000	- Not mechanically propelled	Free
8713.9000	- Other	Free
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	
8714.1000	- Of motorcycles (including mopeds)	75%
8714.2000	- Of carriages for disabled persons.	10%
	- Other:	
8714.9100	-- Frames and forks, and parts thereof	45%
8714.9200	-- Wheel rims and spokes	45%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	45%
8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	45%
8714.9500	-- Saddles	45%
8714.9600	-- Pedals and crank-gear, and parts thereof	45%
8714.9900	-- Other	45%
8715.0000	Baby carriages and parts thereof.	Free
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	45%
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	45%
	- Other trailers and semi-trailers for the transport of goods:	
8716.3100	-- Tanker trailers and tanker semi-trailers	45%
8716.3900	-- Other	45%
8716.4000	- Other trailers and semi-trailers	45%
8716.8000	- Other vehicles	45%
8716.9000	- Parts	45%

Optical, photographic,
cinematographic, measuring, checking,
precision, medical or surgical instruments
and apparatus; parts and accessories thereof

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.4000	- Instant print cameras	7%
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	7%
9006.5200	-- Other, for roll film of a width less than 35 mm	7%
9006.5300	-- Other, for roll film of a width of 35 mm	7%
9006.5900	-- Other	7%
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	7%
9006.6900	-- Other	7%
9006.9100	-- For cameras	7%
9006.9900	-- Other	7%

Clocks and watches and parts thereof

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
91.01	Wrist-watches, pocket-watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.1100	-- With mechanical display only	10%
9101.1900	-- Other	10%
9101.2100	-- With automatic winding	10%
9101.2900	-- Other	10%
91.02	Wrist-watches, pocket-watches and other watches, including stop- watches, other than those of heading 91.01.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.1100	-- With mechanical display only	10%
9102.1200	-- With opto-electronic display only	10%
9102.1900	-- Other	10%
9102.2100	-- With automatic winding	10%
9102.2900	-- Other	10%
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	
9103.1000	- Electrically operated	10%
9103.9000	- Other	10%

Arms and ammunition; parts and accessories thereof

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
9301.1000	- Artillery weapons (for example, guns, howitzers and mortars):	45%
9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	45%
9301.9000	-- Other	45%
9302.0000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	85%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.1000	- Muzzle-loading firearms	85%
9303.2000	- Other sporting, hunting or target-shooting shotguns, including combinationshotgunrifles	85%
9303.3000	- Other sporting, hunting or target-shooting rifles	85%
9303.9000	- Other	85%
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	85%
93.05	Parts and accessories of articles of headings 93.01 to 93.04.	
9305.1000	- Of revolvers or pistols	85%
9305.2000	- Of shotguns or rifles of heading 93.03:	85%
	- Other:	
9305.9100	-- Of military weapons of heading 93.01	85%
9305.9900	--- Other	85%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
	- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100	-- Cartridges	85%
9306.2900	-- Other	85%
9306.3000	- Other cartridges and parts thereof	85%
9306.9000	- Other	85%
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	45%

SPECIAL CLASSIFICATION PROVISIONS

Chapter 98

Special Classification Provisions

CHAPTER NOTES

1. The provisions of this chapter are not subject to the rule of relative specificity in General Rule of Interpretation 3(a). Any article which is described in any provision in this chapter is classifiable in that provision if the conditions and requirements thereof and of any applicable regulations are met.
2. The classification codes in Heading 98.70 through 98.88 are to be used in conjunction with the applicable classification code from Chapters 1 through 97, where the article meets the specified conditions for an exemption from duty.
3. The following conditions pertain to the use of the classification code(s) in Subheading 9875.00:
 - (a) Any floriculturist, horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Fisheries may apply to the Minister for a certificate providing for a duty-free rate of duty on such materials and equipment.
 - (b) Where the goods specified by the Minister are purchased in The Bahamas the excise taxes paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.
 - (c) Use of the exemption is subject to the approval of the Minister.
4. The following conditions pertain to the use of classification code(s) in Subheading 9876.00:
 - (a) Any farmer registered with the Minister for Agriculture, and upon presentation of a certificate from the Minister of Agriculture may apply to the Minister for a certificate providing for a duty-free rate of duty on the following materials and equipment for use in the livestock and fish farming industries:
 - (b) Use of the exemption is subject to the approval of the Minister.
5. The following conditions pertain to the use of classification code(s) in Subheading 9877.00:
 - (a) Any fisherman, upon presentation of a certificate from the Minister of Fisheries, may apply to the Minister for a certificate providing for a duty-free rate of duty on the goods listed for use in the commercial fishing and bone fishing industries
 - (b) Use of the exemption is subject to the approval of the Minister.
6. The following conditions pertain to the use of the classification code(s) in Heading 9879.00:
 - (a) In the case of an adult passenger who is a returning resident the general exemption applies to:-
 - (1) all household effects, wearing apparel, articles of personal adornment, toilet articles
 - (2) and similar personal effects, being household effects, apparel, articles and effects
 - (3) proved to have been taken out of The Bahamas by him;
 - (4) alcoholic beverages not exceeding one quart of spirits and one quart of wine;

- (5) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (6) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of \$300.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar year, except that where any resident (regardless of age) is returning after an absence of one year or more, the limit of value of such articles shall be \$500.00.
- (b) In the case of an adult passenger, who is not a returning resident the general exemption applies to:
 - (1) all baggage (including wearing apparel, articles of personal effects, being apparel,
 - (2) articles and effects possessed and used abroad by such passenger) not intended for sale;
 - (3) alcoholic beverages not exceeding one quart of spirits and one quart of wine;
 - (4) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (5) any other articles up to a value of \$100.00.
 - (c) The provisions of item (a) (4 & 5), and (b) (3 & 4), shall apply only to adult passengers.
 - (d) A "returning resident" means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.
7. The following conditions apply to the use of the classification code(s) in Subheading 9881.00:
 - (a) For use with respect to all goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this item.
 - (b) The importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.
 8. The following conditions apply to the use of the classification code(s) in Subheading 9885.00:
 - (a) Any new motor vehicle imported for use by the holder of a taxi-cab, livery car licence or omnibus franchise.
 - (b) Where any new motor vehicle is purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus the excise tax paid on the said motor vehicle shall be refunded by the Comptroller of customs.
 - (c) Where any motor vehicle is imported into or purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus as specified in sub-items (a) and (b) and the said motor vehicle is used for any purpose other than that of a taxi-cab, livery car or omnibus, the excise taxes which would have been payable shall forthwith thereafter become payable and the excise taxes which were refunded shall be payable.
 - (d) The owner of a new motor vehicle imported or purchased under subheading 9885.00 shall only be entitled to such duty free concession once every five years.
 9. The following conditions apply to the use of the classification code(s) in Subheading 9886.00:
 - (a) Petroleum products used exclusively for generating electricity.
 - (b) Petroleum products refer specifically to Diesel and Bunker oil only.
 10. The following conditions pertain to the use of the classification code(s) in Subheading 98.00:

(a) Any manufacturer in the cottage or light industry or commercial printer registered with the Minister responsible for Trade and Industry may apply to the Minister for a certificate providing for a reduced rate of duty of 10% on any of the following materials and equipment for use in the commercial printing industry as the Minister may approve:

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.70	Exemption from duty for goods for use by consular, diplomatic, and international organizations				
9870.0010	Goods for use by consulates and consular officers, as specified by or under the Consular Relations and Commonwealth Officers Act	Free			
9870.0020	Goods for use by diplomatic offices and diplomatic officers, as specified by the Minister	Free			
9870.0030	Goods for use by international organizations, as approved by the Minister	Free			
98.71	Exemption from duty for establishments of foreign states				
9871.0000	Goods for the use of an official establishment wholly maintained and operated by a Foreign State pursuant to an agreement with the Government of The Bahamas	Free			
98.72	Exemption from duty for the Bahamas National Trust				
9872.0000	Goods for use exclusively by the Bahamas National Trust, when imported with the prior approval of the Minister	Free			
98.73	Exemption from duty for charitable goods				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9873.0000	Goods imported by a charitable organization with the prior approval of the Minister and for use exclusively for charitable purposes	Free			
98.74	Exemption from duty for gifts to the Government				
9874.0000	Gifts to the Government of The Bahamas	Free			
98.75	General exemption for registered floriculturist, horticulturist, agricultural co-operative societies and farmers				
9875.0010	Goods for use by registered floriculturist, horticulturist, agricultural cooperative societies and farmers that meet the conditions specified in Note 3 to this Chapter	Free			
9875.0020	Farm tractors for Agricultural Co-operative Societies registered with the Minister.	Free			
98.76	General exemption for goods for use in the livestock and fish farming industries				
9876.0000	Goods for use in the livestock and fish farming industries that meet the conditions specified in Note 4 to this Chapter	Free			
98.77	General exemption for goods for registered fishermen for use in the commercial fishing and bone fishing industries				
9877.0000	Goods for use in the commercial fishing and bone fishing industries that meet the conditions specified in Note 5 to this Chapter	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.78	General exemption for aircraft parts and accessories for use by aircraft on scheduled international air services, by Bahamas Air Holdings Limited, and aircraft on scheduled and chartered air services domestically and internationally				
9878.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights				
9878.0010	Aircraft accessories and instruments necessary for aircraft operations	Free			
9878.0020	Lubricants, de-icing fluids, hydraulic and cooling fluids to be used by aircraft	Free			
9878.0030	Equipment and machinery specifically designed for ground repair, maintenance and service aircraft for use within the limits of an airport	Free			
9878.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free			
98.79	General exemption for baggage of passengers				
9879.0010	Of returning residents who meet the conditions specified in Note 6 (a)	Free			
9879.0020	Of other passengers who meet the conditions specified in Note 6(b)	Free			
98.80	General exemption for educational, scientific and cultural goods				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9880.0010	Specially designed articles imported by institutions or organizations concerned with the welfare of the handicapped, on approval by the Minister.	Free			
9880.0020	Goods including new buses once every five years, for use exclusively in or by public or private educational institutions, on approval by the Minister	Free			
9880.0030	Specialized equipment, medical supplies and domestic supplies for use by the handicapped, chronically ill, socially disadvantaged or the elderly	Free			
98.81	General exemption for relief goods				
9881.0000	Goods intended to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified in Note 7 to this Chapter	Free			
98.82	Goods manufactured or processed in the Port Area				
9882.0000	Goods manufactured or processed in the Port Area by manufacturers registered with and approved by the Ministry responsible for Trade and Industry	Free			
98.83	Section 33 of the Petroleum Act				
9883.0000	The holder of a permit, licence, or lease or any contractor employed by any such holder, in respect of the importation into The Bahamas or the taking out of bond within The Bahamas, of any plant, machinery, tools or equipment which are peculiar to and necessary for the purpose of the permit, licence or lease.	Free			

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.84	General exemption for new buses imported by a religious organization for its exclusive use				
9884.0000	New buses for the exclusive use of a religious organization once every five years with prior approval of the Minister.	Free			
98.85	General exemption for taxi-cabs and omnibuses				
9885.0010	New motor vehicle as specified in Note 8 to this chapter.	Free			
98.86	General exemption for Petroleum products Bahamas Electricity Corporation and any licenced entity				
9886.0010	Petroleum products imported by the Bahamas Electricity Corporation as specified in Note 9 to this Chapter	Free			
9886.0020	Petroleum products imported by any licenced entity with the prior approval of the government of The Bahamas as specified in Note 9 to this Chapter.	Free			
98.87	General exemption for historic buildings				
9887.0000	Materials used to restore and maintain historic buildings registered in the National Register	Free			
98.88	General exemption for vessels and vessels parts				
9888.0010	Engine and other mechanical parts for motor vessels used in the Inter-Island service, with the prior approval of the Minister	Free			
9888.0020	Parts for temporary cruising vessels imported under a temporary cruising permit (Form No. C-39)	Free			
98.89	General exemption for printing				

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
	equipment and raw materials				
9889.0000	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	10% reduction in General Rate of duty			