



SUPPLEMENT PART I
OFFICIAL GAZETTE
THE BAHAMAS
PUBLISHED BY AUTHORITY

NASSAU

8th May, 2014

No. 19

EXCISE (AMENDMENT) ACT, 2014

Arrangement of Sections

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No. 14 of 2014

EXCISE (AMENDMENT) ACT, 2014

A BILL FOR AN ACT TO AMEND THE EXCISE ACT

[Date of Assent-8th May, 2014]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act, which amends the Excise Act (*Act No. 24 of 2013*), may be cited as the Excise (Amendment) Act, 2014.

2. Amends the Schedule to Act No. 24 of 2013.

The Schedule to the Excise Act is amended —

(a) by inserting, immediately after the word “SCHEDULE”, the following —

“

Beverages, spirits and vinegar

| TARIFF CODE Heading/ Subheading | GOODS | RATE OF TAX |
|---------------------------------------|--|-------------|
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 | |
| 2204.1000 | - Sparkling wine | 50% |
| | -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | |
| 2204.21 | -- In containers holding 2 l (67.628 ounces) or less: | |
| 2204.2110 | --- Wine based coolers | 35% |
| 2204.2190 | --- Other | 50% |
| 2204.29 | - Other: | |
| 2204.2910 | --- Grape must with fermentation prevented or arrested | Free |

| | | |
|-----------|--|-----------------------------|
| | by the addition of alcohol | |
| 2204.2990 | -- Other | 50% |
| 2204.3000 | - Other grape must | 35% |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc: | |
| 2208.2010 | --- Brandy, in bottles of a strength not exceeding 46% vol | \$15.00 per proof gallon |
| 2208.2090 | --- Other | \$15.00 per proof gallon |
| 2208.30 | - Whiskies: | |
| 2208.3010 | --- In bottles of a strength not exceeding 46% vol | \$15.00 per proof gallon |
| 2208.3090 | --- Other | \$15.00 per proof gallon |
| 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products: | |
| 2208.4010 | --- In bottles of a strength not exceeding 46% vol | \$15.00 per proof gallon |
| 2208.4090 | --- Other | \$15.00 per proof gallon |
| 2208.50 | -Gin and Geneva: | |
| 2208.5010 | --- In bottles of a strength not exceeding 46% vol | \$15.00 per proof gallon |
| 2208.5090 | --- Other | \$15.00 per proof gallon |
| 2208.6000 | - Vodka | \$15.00 per proof gallon |
| 2208.7000 | - Liqueurs and cordials | \$15.00 per imperial gallon |
| 2208.90 | - Other: | |

| | | |
|-----------|--------------------------|-----------------------------|
| 2208.9010 | --- Spirit based coolers | 35% |
| 2208.9090 | --- Other | \$15.00 per imperial gallon |

”

(b) by inserting immediately after Tariff Code Heading/Subheading “9889.0000” the following —

“

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | RATES OF DUTY | | | UNIT OF MEASUREMENT |
|---------------------------------------|---|-----------------|-----------------------------|------------------------------------|------------------------|
| | | General Rate | Maximum Variable Rate | Applicable Preferential Rate | |
| 98.90 | Vehicles for The Government of The Bahamas. | | | | |
| 9890.0000 | Vehicles for The Government of The Bahamas. | Free | | | |

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