



*EXTRAORDINARY*

**OFFICIAL GAZETTE  
THE BAHAMAS**

PUBLISHED BY AUTHORITY

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NASSAU

1<sup>st</sup> July, 2020

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# EXCISE (AMENDMENT) ACT, 2020

## Arrangement of Sections

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No. 11 of 2020

## EXCISE (AMENDMENT) ACT, 2020

### AN ACT TO AMEND THE EXCISE ACT

[Date of Assent - 29<sup>th</sup> June, 2020]

Enacted by the Parliament of The Bahamas

**1. Short title and commencement.**

(1) This Act may be cited as the Excise (Amendment) Act, 2020.

(2) This Act shall come into force on the 1<sup>st</sup> day of July, 2020.

**2. Amendment to the First Schedule to No. 22 of 2018.**

The First Schedule to the Excise Act is amended —

- (a) by the deletion of the figures “45%” appearing in the column “Rate of Tax” corresponding to the TARIFF CODE Heading/Subheading “2703.0000”, and the substitution therefor of the figures “20%”;
- (b) by the deletion of the TARIFF CODE Heading/Subheading “8701.2000”, and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8701.20	- Road tractors for semi-trailers:	
8701.2010	--- Road tractors for semi-trailers not exceeding 10 years	45%
8701.2020	--- Road tractors for semi-trailers exceeding 10 years	45%

- (c) by the deletion of the TARIFF CODE Heading/Subheading “87.11”, and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
87.11	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.1010	--- Not exceeding 10 years	10%
8711.1020	--- Exceeding 10 years	10%
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.2010	--- Not exceeding 125 cc, not exceeding 10 years	10%
8711.2020	--- Not exceeding 125 cc, exceeding 10 years	10%
	--- Other:	
8711.2091	---- Not exceeding 10 years	75%
8711.2099	---- Exceeding 10 years	75%
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	--- Not exceeding 10 years	75%
8711.3020	--- Exceeding 10 years	75%
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.4010	--- Not exceeding 10 years	75%
8711.4020	--- Exceeding 10 years	75%
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.5010	--- Not exceeding 10 years	75%
8711.5020	--- Exceeding 10 years	75%
8711.60	- With electric motor for propulsion:	
8711.6010	--- Electric motorcycles not exceeding 10 years	10%
8711.6020	--- Electric motorcycles exceeding 10 years	10%
	--- Other:	
8711.6091	---- Not exceeding 10 years	75%
8711.6099	---- Exceeding 10 years	75%