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THE BAHAMAS

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1st July, 2014

TARIFF (AMENDMENT) (NO. 2) ACT, 2014

Arrangement of Sections

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No. 19 of 2014

TARIFF (AMENDMENT) (NO. 2) ACT, 2014

AN ACT TO AMEND THE TARIFF ACT

[Date of Assent – 1st July, 2014]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act, which amends the Tariff Act (*Act No. 27 of 2013*), may be cited as the Tariff (Amendment) (No. 2) Act, 2014.

2. Amends the First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

- (i) by inserting, immediately after the word “Other” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheadings “0102.90; “3001.90”; and “3002.10”, a colon;
- (ii) by deleting the words “10%” appearing in the column “Rates of Duty” corresponding to the Tariff Code Heading/Subheading “0805.2030” and substituting therefor the word “Free”;
- (iii) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to the Tariff Code Heading/Subheading “3808.9920” and substituting therefor the words “40%” ;
- (iv) by deleting the word “lb.” appearing in the column “Unit of Measurement” corresponding to Tariff Code Heading/Subheadings “3922.1000”; “3922.2000”; “3922.9010”; “3922.9090”; “6910.1010”; “6910.1090”; “6910.9010”; and “6910.9090” and substituting therefor the word “No.”;
- (v) by deleting the Tariff Code Heading/Subheading “1202.4100” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
1202.41	-- In shell:				

”;

(vi) by inserting, immediately after the Tariff Code Heading/Subheading “2008.1110”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2008.1120	--- Almond butter	10%	300%	---	lb.

”;

(vii) by inserting, immediately after the Tariff Code Heading/Subheading “2202.9060”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2202.9070	--- Other milk	25%	---	---	Gallon

”;

(viii) by deleting the Tariff Code Heading/Subheading “2206.0000” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
2206.0010	---Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	\$4.00 per imp gal	---	---	Gallon
2206.0090	--- Other	40%	---	---	Gallon

”
,

(ix) by deleting the Tariff Code Heading/Subheading “2402.10” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2402.10	- Cigars, cheroots and cigarillos, containing tobacco:		---	---	
2402.1010**	--- Cigars	Free			No.
2402.1090**	--- Other	Free			No.

”
,

- (x) by deleting the Tariff Code Heading/Subheading “3824.90” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3824.9000	- Other	45%	---	EPA	lb.

”;

- (xi) by inserting, immediately after the Tariff Code Heading/Subheading “3925.9010”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3925.9020	--- Pvc lumber & composite wood	7%	---	---	lb.
3925.9030	--- Shingles	7%	---	---	1,000 linear inches
3925.9040	--- Roofing in rolls	25%	---	---	lb.

”;

- (xii) by deleting the Tariff Code Heading/Subheading “4012.20” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4012.20	- Used pneumatic tyres:				
4012.2010**	--- Of a kind used on	Free	---	EPA	No.

	motor car				
4012.2020**	--- Of a kind used on buses and lorries	Free	---	EPA	No.
4012.2090**	--- Other	Free	---	EPA	No.

”;

(xiii) by deleting the words “or of patent leather” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “4202.3100”;

(xiv) by deleting the Tariff Code Heading/Subheading “4012.90” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
4012.90	- Other:				
4012.9010**	--- Of a kind used on motor car	Free	---	EPA	No.
4012.9020**	--- Of a kind used on buses and lorries	Free	---	EPA	No.
4012.9090**	--- Other	Free	---	EPA	No.

”;

(xv) by deleting the Tariff Code Heading/Subheading “6808.0000” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw, or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with				

	cement, plaster or other mineral binders:				
6808.0010	--- Sheets and panels of vegetable fibre agglomerated with cement, plaster or other mineral binders	10%	---	EPA	lb.
6808.0090	--- Other	45%	---	EPA	lb.

”;

- (xvi) by inserting, immediately after the Tariff Code Heading/Subheading “6811.8210”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
6811.8220	--- Panels and sheets of asbestos cement, of cellulose fibre cement or the like	10%	---	EPA	lb.
6811.8290	--- Other	35%	---	EPA	lb.

”;

- (xvii) by deleting the word “not” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “7606.12”;
- (xviii) by deleting the words “parts and accessories” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “8443.99”;
- (xix) by inserting, immediately after the words “self-contained electric” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading 84.67, the word “or”;
- (xx) by deleting the Tariff Code Heading/Subheading “8523.5200” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8523.52	-- “Smart cards”;				
8523.5210	--- Other electrical machines and apparatus having individual functions, n.e.s.	10%	---	EPA	No.
8523.5290	--- Other	10%	---	EPA	No.

”;

(xxi) by deleting the Tariff Code Heading/Subheading “8528.71” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8528.7100	-- Not designed to incorporate a video display or screen	35%	---	EPA	No.

”;

(xxii) by deleting the Tariff Code Heading/Subheading “8528.7300” and all corresponding entries thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8528.7300	-- Other, monochrome	35%	---	EPA	No.

”;

(xxiii) by deleting the Tariff Trade No. "8540.1200" and all corresponding entries thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8540.1200	-- Monochrome	45%	---	EPA	No.

”;

(xxiv) by inserting, immediately after the Tariff Code Heading/Subheading "8704.2120", the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.2130**	--- New hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free			No.
8704.2140**	--- Used hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free			No.

”;

(xxv) by inserting, immediately after the Tariff Code Heading/Subheading "8704.2220", the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.2230**	--- New hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free			No.

”;

8704.2240**	--- Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free			No.
-------------	--	------	--	--	-----

”;

(xxvi) by inserting, immediately after the Tariff Code Heading/Subheading “8704.3120”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.3130**	--- New hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free			No.
8704.3140**	--- Used hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free			No.

”;

(xxvii) by inserting, immediately after the Tariff Code Heading/Subheading “8704.3220”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.3230**	--- New hybrid vehicle exceeding 5 tonnes	Free			No.
8704.3240**	--- Used hybrid vehicle exceeding 5 tonnes	Free			No.

”;

(xxviii) by deleting the word “herefore” appearing in the column “Article Description” corresponding to the Tariff Code Heading/Subheading “90.01” and substituting therefor the word “polarising”;

- (xxix) by deleting the word “therefore” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “9001.2000” and substituting therefor the word “polarising”;
- (xxx) by deleting the word “herefore” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “90.17” and substituting therefor the word “callipers”;
- (xxxii) by deleting the word “therefore” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “9017.3000” and substituting therefor the word “callipers”;
- (xxxiii) by deleting the word “herefore” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “90.30” and substituting therefor the word “ionising”;
- (xxxiv) by deleting the word “therefore” appearing in the column “Article Description” corresponding to Tariff Code Heading/Subheading “9030.1000” and substituting therefor the word “ionising”;
- (xxxv) by deleting the Tariff Code Heading/Subheading “92.05” and all corresponding entries and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs				

”;

- (xxxv) by deleting the Tariff Code Heading/Subheading “9301.10” and all corresponding entries thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9301.1000**	- Artillery weapons (for example, guns, howitzers and mortars)	Free	---	---	No.

”
”

(xxxvi) by deleting the Tariff Code Heading/Subheading “9405.5020” and all corresponding entries thereto;

(xxxvii) by deleting the Tariff Code Heading/Subheading “9405.40” and all corresponding entries thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9405.40	- Other electric lamps and lighting fittings:				
9405.4010	--- LED light fixtures	Free	---	---	No.
9405.4090	--- Other	35%	---	---	No.

”
”

(xxxviii) by inserting the word “automatic” before the words “bowling alley” for the Tariff Code Heading/Subheading “9504.30”;

(xxxix) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to the Tariff Code Heading/Subheading “9612.1000” and substituting therefor the words “10%”;

(xxxx) by inserting, immediately after the Tariff Code Heading/Subheading 9824.0000, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9824.0010	Printing that meet the conditions specified in Note 11 to this Chapter	Free			

”;

(xxxxi) by deleting the Tariff Code Heading/Subheading “9829.0030” and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
9829.0030	Upon re-entry of a Bahamian registered pleasure vessel of less than 150 gross tons and not less than 30 feet in length for which duty has been paid	Free			

”;

(xxxxii) by deleting the Tariff Code Heading/Subheading 9836.0000 and all entries corresponding thereto and substituting therefor the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASURE- MENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.36	The Bridge Authority				
9836.0000	Concession is limited only to imports that are directly related to	Free			

	the maintenance and rehabilitation of the east and west bridges of Paradise Island and approved by the Minister				
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”
,

(xxxxiii) by inserting, immediately after the Tariff Code Heading/Subheading 9855.0040, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.56	Capital goods for businesses located outside of the Port Area in Grand Bahama				
9856.0000	Capital goods for businesses located outside of the Port Area in Grand Bahama approved by the Minister	Free	---	---	

”

**** Subject to an excise tax collected upon entry**