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(B)

TARIFF (AMENDMENT) (NO. 2) ACT, 2019

Arrangement of Sections

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No. 43 of 2019

TARIFF (AMENDMENT) (NO. 2) ACT, 2019

AN ACT TO AMEND THE TARIFF ACT 2018

[Date of Assent – 19th December, 2019]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Tariff (Amendment) (No. 2) Act, 2019.

2. Amendment of the Schedule to No. 21 of 2018.

The Schedule to the Tariff Act, 2018 is amended —

(a) in Chapter 39 of Part C —

(i) by the insertion immediately after TARIFF CODE Heading/Subheading “3923.2130” of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3923.2140	---- Compostable food waste bag liners	Free			EPA	pound”;

(ii) by the insertion immediately after TARIFF CODE Heading/Subheading “3923.2930” of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General	Specific	Maximum	Applicable	

		Rate	Rate	Variable Rate	Preferential Rate	
3923.2940	---- Compostable food waste bag liners	Free				pound”;

- (iii) in TARIFF CODE Heading/Subheading “3924.1020”, by —
- (A) the deletion of the word “Degradable” and the substitution of the word “Biodegradable”;
- (B) the deletion of the figures “5%” in the “General Rate” column and the substitution of the word “Free”;
- (iv) by the insertion immediately after TARIFF CODE Heading/Subheading “3924.1020” of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3924.1030	---- Crystallized PLA, CPLA, and RCPLA tablewares, kitchenwares	Free			EPA	pound
3924.1040	--- Biodegradable straws	Free			EPA	pound”;

- (b) in Chapter 44 of Part C —
- (i) by the deletion of TARIFF CODE Heading/Subheading “4419.1900” and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4419.19	-- Other:					pound
4419.1910	--- Cutlery	Free			EPA	pound
4419.1920	--- Straws	Free			EPA	pound
4419.1990	--- Other	45%			EPA	pound”;

- (ii) by the deletion of TARIFF CODE Heading/Subheading “4419.9000” and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4419.90	- Other:					
4419.9010	--- Wooden stirrers	Free			EPA	pound
4419.9020	--- Wooden cutlery	Free			EPA	pound
4419.9090	--- Other	45%			EPA	pound";

(c) in Chapter 48 of Part C —

(i) by the deletion of TARIFF CODE Heading/Subheading "4818.1000" and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4818.10	- Toilet paper:					
4818.1010	--- Biodegradable toilet paper	Free			EPA	pound
4818.1020	--- Compostable toilet paper	Free			EPA	pound
4818.1030	--- Of recycled paper	Free			EPA	pound
4818.1040	--- Of wheat straw	Free			EPA	pound
4818.1090	--- Other	25%			EPA	pound";

(ii) by the deletion of TARIFF CODE Heading/Subheading "4819.2000" and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:					
4819.2010	--- Of recycled	Free			EPA	pound

	paper					
4819.2090	--- Other	45%			EPA	pound”;

(iii) by the insertion immediately after TARIFF CODE Heading/Subheading “4819.3010” of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4819.3020	--- Of recycled paper	Free			EPA	pound”;

(iv) by the deletion of TARIFF CODE Heading/Subheading “4823.6100” and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4823.61	-- Of bamboo					
4823.6110	--- Of recycled paper	Free			EPA	pound
4823.6120	--- Of kraft	Free			EPA	pound
4823.6190	--- Other	45%			EPA	pound”;

(v) by the insertion immediately after TARIFF CODE Heading/Subheading “4823.6920” of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4823.6930	--- Of recycled paper	Free			EPA	pound
4823.6940	--- Of wheat straw	Free			EPA	pound
4823.6950	--- Of palm leaf	Free			EPA	pound
4823.6960	--- Of bagasse (sugar cane)	Free			EPA	pound”;

- (vi) in TARIFF CODE Heading/Subheading “4823.7000” by the deletion of the figures “45%” in the “General Rate” column and the substitution of the figures “5%”;
- (d) in Chapter 63 of Part C —
 - (i) in TARIFF CODE Heading/Subheading “6305.1000” by the deletion of the figures “30%” in the “General Rate” column and the substitution of the word “Free”; and
 - (ii) in TARIFF CODE Heading/Subheading “6305.2000” by the deletion of the figures “30%” in the “General Rate” column and the substitution of the word “Free”;
- (e) in Chapter 73 of Part C —
 - (i) by the deletion of TARIFF CODE Heading/Subheading “7323.9300” and the substitution of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7323.93	-- Of stainless steel:					
7323.9310	--- Straws	Free			EPA	pound
7323.9390	--- Other	45%			EPA	pound”.

3. Credit of duty.

- (1) The owner of goods —
 - (a) imported from the 1st day of July, 2019; and
 - (b) falling within the article description of the tariff codes listed in the first column of the table in the *Schedule*,
 may apply to the Minister for a credit of the difference of the duty paid and the rate of duty listed in the third column of the table.
- (2) An application made under subsection (1) shall be accompanied by evidence of the ownership and import of the goods and a receipt showing the duty paid for those goods.

SCHEDULE

(section 3)

TARIFF HEADING/SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY
3924.1030	---- Crystallized PLA, CPLA,	Free

	and RCPLA tablewares, kitchenwares	
3924.1040	--- Biodegradable straws	Free
4419.1910	--- Cutlery	Free
4419.1920	--- Straws	Free
4419.9010	--- Wooden stirrers	Free
4419.9020	--- Wooden cutlery	Free
4819.2010	--- Of recycled paper	Free
4823.6110	--- Of recycled paper	Free
4823.6120	--- Of kraft	Free
4823.6930	--- Of recycled paper	Free
4823.6940	--- Of wheat straw	Free
4823.6950	--- Of palm leaf	Free
4823.6960	--- Of baggase (sugar cane)	Free