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TARIFF (AMENDMENT) ACT, 2011

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No. 19 of 2011

TARIFF (AMENDMENT) ACT, 2011

AN ACT TO AMEND THE TARIFF ACT

(Date of Assent - 30th June, 2011)

Enacted by the Parliament of The Bahamas

1. Short title.

This Act which amends the Tariff Act¹, may be cited as the Tariff (Amendment) Act, 2011.

2. Amends First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

- (a) by deleting the words “35%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0804.1010”; “0804.2010”; “0809.1000”; “0809.2000”; “0809.3020”; “0809.4000”; “0810.2000”; “0810.4000”; “0810.5000”; “0810.6000”; “9018.3200”, and substituting therefor the word “Free”;
- (b) by deleting the words “10%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0804.4010”; “0805.2030”; “0810.9010”; “0810.9090”; “9018.9010”; “9033.0010”; “8525.8000”, and substituting therefor the word “Free”;
- (c) by deleting the words “30%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0805.2080”; “0805.9010”; “0807.1910”; “0807.1920”; “0807.1930”; “0807.1990”; “0807.2000”; “2101.1100”; “2101.1200”; “2101.2000”; “2101.3000”, and substituting therefor the word “Free”;
- (d) by deleting the words “40%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade No. “2106.9090” and substituting therefor the words “30%”;

¹No. 17 of 2008

- (e) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "2501.0020"; "8517.7000"; "3806.1000"; "9612.1000" and substituting therefor the words "10%";
- (f) by deleting the words "40%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "1008.9000"; "3402.2020"; "3001.2000"; "3001.9000", and substituting therefor the word "Free";
- (g) by deleting the words "7%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "3402.2010"; "3402.2040", and substituting therefor the word "Free";
- (h) by deleting the words "25%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "2007.1020"; "2007.1090"; "2007.9110"; "2007.9190"; "2007.9910"; "2007.9920"; "2007.9930"; "2007.9940"; "2007.9950"; "2007.9960"; "2007.9970"; "2007.9990"; "2008.1110" and substituting therefor the words "10%";
- (i) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "3917.4000"; "3922.2000", and substituting therefor the words "35%";
- (j) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "3307.2000"; "6115.1000"; "9018.3190"; "8531.2000"; "8531.8000"; "8543.2000"; "8543.7000"; "2309.1010"; "2309.1020"; "2309.9010"; "2309.9020"; "2309.9030"; "2309.9090", and substituting therefor the word "Free";
- (k) by inserting, immediately after the Tariff Trade No. "3401.1920", the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3401.1930	---Baby wipes	-	Free	lb.

- ”;
- (l) by inserting, immediately after the Tariff Trade No. "4911.9930", the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4911.9940	---Other printed matter	-	Free	lb.

”;

(m) by inserting, immediately after the Tariff Trade No. "8703.9020", the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8703.9030	---New motor vehicles (electric)	-	Free	No.
	8703.9040	---Used motor vehicles (electric)	-	Free	No.

”;

(n) by deleting the Tariff Trade No. "3926.9000", and all entries corresponding thereto and by substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3926.90	-- Other:			
	3926.9010	---Baby nipples	-	Free	lb.
	3926.9090	--- Other	a.v.	45%	lb.

”;

(o) by deleting the Tariff Trade No. "4014.9000", and all entries corresponding thereto and by substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4014.90	-- Other:			
	4014.9010	---Baby nipples	-	Free	lb.
	4014.9090	--- Other	a.v.	40%	lb.

”;

(p) by deleting the words "60%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "8473.1000"; "8473.2100"; "8473.5000", and substituting therefor the words "10%";

(q) by inserting, immediately after the Tariff Trade No. "1602.3110", the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1602.3120	---Turkey sliced/unsliced for sandwich	-	Free	lb.

- (r) by deleting Tariff Trade No. "1602.4100", and all entries corresponding thereto and by substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1602.41	Hams and cuts thereof:			
	1602.4110	---Sliced/unsliced for sandwich	-	Free	lb.
	1602.4190	---Other hams and cuts thereof	a.v.	40%	lb.

- (s) by deleting the Tariff Trade No. "1602.4900", and all entries corresponding thereto and by substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1602.49	--Other, including mixtures:			
	1602.4910	---Sliced/unsliced for sandwich	-	Free	lb.
	1602.4990	---Other	a.v.	40%	lb.

- (t) by deleting the words "30%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "2102.1000"; "2102.2000"; "2102.3000"; "2103.2010"; "2103.9020"; "2103.9090", and substituting therefor the words "10%";

- (u) by deleting the Tariff Trade No. "8415.1000" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8415.10	-Window or wall types, self-contained or "split-system":			
	8415.1010	---Solar units	a.v.	10%	No.
	8415.1090	---Other	a.v.	40%	No.

- (v) by deleting the Tariff Trade No. "8415.8100" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8415.81	---Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):			
	8415.8110	---Solar units	a.v.	10%	No.
	8415.8190	---Other	a.v.	40%	No.

- (w) by deleting the Tariff Trade No. "8415.8200" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8415.82	---Other, incorporating a refrigerating unit:			
	8415.8210	---Solar units	a.v.	10%	No.
	8415.8290	---Other	a.v.	40%	No.

- (x) by deleting the Tariff Trade No. "8415.8300" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8415.83	---Not incorporating a refrigerating unit:			
	8415.8310	---Solar units	a.v.	10%	No.
	8415.8390	---Other	a.v.	40%	No.

(y) by inserting immediately after the Tariff Trade No. "3924.1010" the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3924.1020	---Bio-degradable table wares, kitchenwares	a.v.	10%	lb.

(z) by deleting the Tariff Trade No. "4823.6900" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	4823.69	-Other			
	4823.6910	---Bio-degradable trays, dishes, plates, cups and the like of paper or paperboard	a.v.	10%	lb.
	4823.6990	---Other	a.v.	45%	lb.

(aa) by deleting the words "35%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade Nos. "0403.1000"; "0904.1100"; "0904.1210"; "0904.1290"; "0904.2000"; "0905.0000"; "0906.1100"; "0906.1900"; "0906.2000"; "0907.0000"; "0908.1000"; "0908.2000"; "0908.3000"; "0909.1000"; "0909.2000"; "0909.3000"; "0909.4000"; "0909.5000"; "0910.1000"; "0910.2000"; "0910.3000"; "0910.9100"; "0910.9900", and substituting therefor the words "10%";

(bb) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "3819.0000"; "3820.0000", and substituting therefor the words "40%";

- (cc) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "8414.5100"; "8414.5900"; "8480.6000"; and substituting therefor the words "25%";
- (dd) by deleting the words "25%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "2104.2020"; "2104.2090"; and substituting therefor the word "Free";
- (ee) by inserting immediately after the Tariff Trade No. "7308.9010" the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	7308.9020	--- Insulated steel panel	a.v.	25%	100 lb.

”

- (ff) by deleting the Tariff Trade No. "1602.9000", and all entries corresponding thereto and by substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	1602.90	- Other, including preparations of blood of any animal:			
	1602.9010	--- Beef, sliced/unsliced for sandwich	-	Free	lb.
	1602.9090	--- Other, including preparations of blood of any animal	a.v.	30%	lb.

”

3. Amends Third Schedule to the principal Act.

The Third Schedule to the principal Act is amended by deleting the words "40%" corresponding to Item Nos. "2.33"; "2.34"; "2.35"; "2.36"; "2.37"; "2.38"; "2.39"; "2.40"; "2.41"; "2.42"; "2.43"; "2.44"; "2.45"; "2.46", and substituting therefor the words "30%".

4. Amends Fourth Schedule to the principal Act.

Part B of Fourth Schedule is amended by inserting the following items ---

“ 36. Used personal clothing.

Used personal clothing including footwear imported by a returning resident.

37. School Supplies.

School supplies imported by teachers for use in a classroom of a school in The Bahamas.

38. Medical Equipment and building material.

Medical equipment and building material approved by the Minister and imported by the Public Hospitals Authority or the National Insurance Board for use in hospitals, mini hospitals or clinics for a period of five years commencing 1st July, 2011 and ending 30th June, 2016.”.