



SUPPLEMENT PART I

**OFFICIAL GAZETTE
THE BAHAMAS**

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No. 13 of 2014

TARIFF (AMENDMENT) ACT, 2014

A BILL FOR AN ACT TO AMEND THE TARIFF ACT

[Date of Assent-8th May, 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) Act, 2014.

2. Amends the First Schedule to Act No. 27 of 2013.

The First Schedule to the Tariff Act is amended —

- (a) by deleting the words “10%” appearing in the column “General Rate” corresponding to Tariff Code Heading/Subheading “0407.1100”; “0407.1900”; “0407.2100”; “0407.2900”; and “0407.9000”; and substituting therefor the words “30%”;
- (b) by deleting the Tariff Code Heading/Subheading 22.04, and all entries corresponding thereto and substituting therefor the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09				
2204.1000**	- Sparkling wine	Free	---	EPA	gallon
	-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	Free	---	---	gallon
2204.2190**	--- Other	Free	---	---	gallon
2204.29	- Other:				
2204.2910**	--- Grape must with fermentation prevented or arrested by the addition of alcohol	Free	---	EPA	gallon
2204.2990**	-- Other	Free	---	---	gallon
2204.3000**	- Other grape must	Free	---	EPA	gallon

(c) by deleting the Tariff Code Heading/Subheading 22.08; and all entries corresponding thereto and substituting therefor the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
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	Free	---	EPA	Proof gallon
2208.2090**	--- Other	Free	---	EPA	Proof gallon
2208.30	- Whiskies:				
2208.3010**	--- In bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon
2208.3090**	--- Other	Free	---	EPA	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	Free	---	EPA	Proof gallon
2208.4090**	--- Other	Free	---	EPA	Proof gallon
2208.50	-Gin and Geneva				
2208.5010**	--- In bottles of a strength not exceeding 46% vol	Free	---	EPA	Proof gallon
2208.5090**	--- Other	Free	---	EPA	Proof gallon
2208.6000**	- Vodka	Free	---	EPA	Proof gallon
2208.7000**	- Liqueurs and cordials	Free	---	EPA	Imperial gallon
2208.90	- Other				
2208.9010**	--- Spirit based coolers	Free	---	EPA	Proof gallon
2208.9090**	--- Other	Free	---	EPA	Imperial gallon

** Subject to an excise tax collected upon entry.

(d) by inserting, immediately after the Tariff Code Heading/Subheading "8470.5010", the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
8470.5020	--- Point of sale system	Free	---	EPA	No.