TARIFF (AMENDMENT) ACT, 2016

Arrangement of Sections

Section

No. 12 of 2016

TARIFF (AMENDMENT) ACT, 2016

AN ACT TO AMEND THE TARIFF ACT

[Date of Assent - 30th June, 2016]

Enacted by the Parliament of The Bahamas

1.   Short title.

This Act, which amends the Tariff Act,[1] may be cited as the Tariff (Amendment) Act, 2016.

2.   Amends section 15 of the principal Act.

Section 15 (b) of the principal Act is amended by inserting, immediately after subparagraph (iii), the following as a new subparagraph (iv) —

"(iv)   to add tariff rate quota products to Chapter 99;".

3.   Amends the First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

(i)   under the heading "Additional Rules of Interpretation", by inserting, immediately after (2) (d), the following —

"(e)   "unpackaged" means anything exceeding 20 pounds.";

(ii)   by deleting the words "10%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "0306.2710"; "1702.9030"; and substituting therefor the word "Free";

(iii)   by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "0409.0000"; and substituting therefor the word "Free";

(iv)   by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "0511.1000"; "0511.9190"; "0511.9900"; and substituting therefor the word "Free";

(v)   by deleting the words "25%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "0806.2090"; and substituting therefor the words "20%";

(vi)   by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "1102.2000"; "1102.9010"; "1102.9020"; "1102.9090"; "9018.3900"; and substituting therefor the word "Free";

(vii)   by deleting the words "40%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "1602.1020"; "1602.1090"; "1602.2000"; "1602.3110"; "1602.3190"; "1602.3210"; "1602.3220"; "1602.3230"; "1602.3290"; "1602.3900"; "1602.4190"; "1602.4200"; "1602.4990"; and substituting therefor the words "20%";

(viii) by deleting the words "30%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "2106.9090"; "1602.5090"; "1602.9090"; and substituting therefor the words "20%";

(ix)   by deleting the words "30%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "1702.1100"; "1702.1900"; "1702.2010"; "1702.2020"; "1702.3000"; "1702.4000"; "1702.5000"; "1702.6000"; "1702.9020"; "1702.9090"; and substituting therefor the word "Free";

(x)   by deleting the words "5%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "1702.9010"; and substituting therefor the word "Free";

(xi)   by deleting the words "40%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "1905.1000"; "1905.2000"; "1905.3100"; "1905.3200"; "1905.4000"; "1905.9020"; "1905.9090"; "2008.1190"; "2008.1900"; "2008.2000"; "2008.3010"; "2008.3020"; "2008.3030"; "2008.3090"; "2008.4000"; "2008.5000"; "2008.6000"; "2008.7000"; "2008.8000"; "2105.0010"; "2105.0090"; and substituting therefor the words "30%";

(xii)   by deleting the words "10%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "2522.1000"; "2522.2000"; "2522.3000"; and substituting therefor the words "5%";

(xiii) by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "3918.1000"; "3922.1000"; "3922.2000"; "4409.1020"; "6910.1090"; "6910.9090"; "7214.2000"; "7324.1000"; "7324.2100"; "7324.2900"; "8544.1100"; "8544.1900"; and substituting therefor the words "25%";

(xiv)   by deleting the words "7%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "3402.2050"; and substituting therefor the words "5%";

(xv) by inserting, immediately after Tariff Code Heading/Subheading "3923.2110", the following —

"

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
3923.2120	--- Biodegradable bags	5%	---	---	lb.

";

(xvi) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "4202.1190"; "4202.1290"; "4202.1990"; "4202.9190"; "4202.9990"; and substituting therefor the word "Free";

(xvii) by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "4203.3000"; "4203.4000"; "6115.2100"; "6115.2200"; "6115.2900"; "6115.3000"; "6115.9400"; "6115.9500"; "6115.9600"; "6115.9900"; "6116.1000"; "6116.9100"; "6116.9200"; "6116.9300"; "6116.9900"; "6117.1000"; "6117.8000"; "6117.9000"; "6213.2000"; "6213.9000"; "6214.1000"; "6214.2000"; "6214.3000"; "6214.4000"; "6214.9000"; "6215.1000"; "6215.2000"; "6215.9000"; "6216.0000"; "6217.1000"; "6217.9000"; and substituting therefor the words "20%";

(xviii) by deleting the words "5%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "2523.2100"; "2523.2900"; "3925.2020"; "4412.1000"; "4412.3100"; "4412.3200"; "4412.3900"; "4412.9400"; "4412.9910"; "4412.9990"; "4418.2000"; "6809.1100"; "6809.1900"; "6811.8220"; "7308.3000"; "7317.0010"; "7610.1020"; and substituting therefor the word "Free";

(xix) by deleting the words "7%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "4418.9090"; and substituting therefor the words "5%";

(xx) by deleting the words "20%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "6111.2020"; "6111.2090"; "6111.3020"; "6111.3090"; "6111.9020"; "6111.9090"; "6209.2020"; "6209.2090"; "6209.3020"; "6209.3090"; "6209.9020"; and substituting therefor the word "Free";

(xxi) by deleting Tariff Code Heading/Subheading "6211.4300" 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	
6211.43	-- Of man-made fibres:				
6211.4310	--- Bullet proof vests	Free	---	EPA	lb.
6211.4390	--- Other	20%	---	EPA	lb.

",
;

(xxii) by deleting the words 45% appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "6307.2000"; and substituting therefor the word "Free";

(xxiii) by deleting the words "25%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "6309.0010"; "6309.0020"; "6309.0030"; "6309.0040"; "6309.0050"; "6309.0060"; "6309.0090"; and substituting therefor the words "20%";

(xxiv) by deleting Tariff Code Heading/Subheading "6506.1000" 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	
6506.10	- Safety headgear:				
6506.1010	--- Bullet proof headgear	Free	---	EPA	lb.
6506.1090	--- Other	10%	---	EPA	lb.

",
;

(xxv) by deleting the words "25%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "6807.1000"; and substituting therefor the words "5%";

(xxvi) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "4409.1010"; "4409.2110"; "4409.2910"; "4418.7100"; "4418.7200"; "4418.7900"; "6802.1000"; "6802.2100"; "6802.2300"; "6802.2900"; "6802.9100"; "6802.9200"; "6802.9300"; "6802.9900"; "6905.1000"; "6907.1000"; "6907.9000"; "6908.1000"; "6908.9000"; "8516.3100"; "8516.3200"; "8516.3300"; "8516.4000"; "8516.5000"; "8516.6000"; "8516.7100"; "8516.7200"; "8516.7900"; "8516.8000"; and substituting therefor the words "35%";

(xxvii) by deleting the words "10%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "3922.9010"; "6910.1010"; and substituting therefor the words "5%";

(xxviii) by deleting the words "20%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "7117.1100"; "7117.1900"; "7117.9000"; and substituting therefor the word "Free";

(xxix) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "8301.1000"; "8301.3000"; "8301.5000"; "8301.6000"; "8301.7000"; and substituting therefor the words "20%";

(xxx) by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "0813.2090"; "8301.4000"; and substituting therefor the words "20%";

(xxxi) by deleting the words "35%" appearing in the column "Rates of Duty" corresponding to Tariff Code Heading/Subheading "8418.3090"; and substituting therefor the words "5%";

(xxxii) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "3922.9090"; "7214.1000"; "7324.9000"; and substituting therefor the words "25%";

(xxxiii) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "8450.9000"; "8451.9010"; "8481.8090"; and substituting therefor the words "5%";

(xxxiv) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "8487.1000"; "8517.6290"; "8517.6910"; "8517.6920"; "8517.6990"; and substituting therefor the words "10%";

(xxxv) by deleting the words "25%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "3214.1010"; "8517.1100"; "8517.1800"; and substituting therefor the words "10%";

(xxxvi) by deleting the words "45%" appearing in the column "Rates of Duty" corresponding to Tariff Code Headings/Subheadings "8531.2000"; "8531.9000"; and substituting therefor the word "Free";

(xxxvii) by inserting, immediately after Tariff Code Heading/Subheading "9858.0020", the following —

TARIFF Code Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.59	For dilapidated building situated in such part of New Providence, the Minister may designate by Order, building materials and supplies				
9859.0000	Where the conditions specify in Note 13 to this Chapter are met	Free			
98.60	**Human Remains**				
9860.0010	In casket	Free			
9860.0090	Other	Free			

”;

(xxxviii)   in Chapter 98 —

    (a)   by inserting, immediately after "(28)" to the list of items in Note 7(a) of the Chapter Notes, the following —

        "(29) Air condition.";

    (b)   by inserting, immediately after Note 7 of the Chapter Notes, the following —

        "7A.   All non-profit and charitable organisations must be —

            (a)   incorporated; and

            (b)   designated as a non-profit organisation by the Attorney-General.";

    (c)   by deleting the Tariff Code Heading/Subheading "9816.0000" and all entries corresponding thereto;

    (d)   in Note 11 of the Chapter Notes, by inserting, immediately after paragraph (a), the following as a new paragraph (b) —

        "(b)   The Minister may grant duty exemption for any item not specified under paragraph (a).";

    (e)   by renumbering Note 12 of the Chapter Notes as Note 14;

    (f)   by inserting, immediately after Note 11 of the Chapter Notes, the following —

        "12.   The following conditions apply to the use of the classification code in **Subheading 98.54** —

            (a)   Use of this exemption requires prior approval of the Minister.

        (b)   The Minister may grant duty exemption for any item under this subheading.

13.   The following conditions apply to the use of the classification code in **Subheading 98.59** —

        (a)   Use of this exemption requires prior approval of the Minister.

        (b)   For the renovation, repair or upgrade of any dilapidated building not less than 5,000 square feet to be used for commercial, social, or educational purposes only.

        (c)   Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2018.";

(xxxix) in Chapter 99, by deleting the Tariff Code Heading/Subheading "9901.00" and all entries corresponding thereto.