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1st July, 2017

TARIFF (AMENDMENT) ACT, 2017

Arrangement of Sections

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No. 10 of 2017

TARIFF (AMENDMENT) ACT, 2017

AN ACT TO AMEND THE TARIFF ACT

[Date of Assent - 30th June, 2017]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Tariff (Amendment) Act, 2017.

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

The First Schedule to the Tariff Act is amended —

- (i) by deleting the words “30%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “2103.1000”; “2103.2020”; and substituting therefor the words “5%”;
- (ii) by deleting the words “5%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “0401.1010”; “0401.1090”; “0401.2010”; “0401.2020”; “0401.2090”; “0401.4000”; “0401.5000”; “0403.1000”; “1902.1100”; “1902.1900”; “2202.9050”; “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”; “2008.1120”; “2008.9910”; “2009.1100”; “2009.1200”; “2009.1920”; “2009.1990”; “2009.2100”; “2009.2910”; “2009.2930”; “2009.2990”; “2009.3100”; “2009.3910”; “2009.3920”; “2009.3990”; “2009.4100”; “2009.4910”; “2009.4930”; “2009.4990”; “2009.6100”; “2009.6910”; “2009.6930”; “2009.6990”; “2009.7100”; “2009.7910”; “2009.7930”; “2009.7990”; “2009.8100”; “2009.8910”; “2009.8920”; “2009.8930”; “2009.8950”; “2009.8990”; “2009.9010”; “2009.9030”; “2009.9090”; “3401.1190”; “3401.1110”; “3401.1120”; “3401.1130”; “3401.1140”; “3401.1150”; “3401.2010”; “3401.2020”; “3401.2030”; “3401.2090”; “6807.9010”; and substituting therefor the word “Free”;

- (iii) by deleting the words “60%” appearing in the column “Rates of Duty” corresponding to Tariff Code Heading/Subheading “2202.9040”; and substituting therefor the word “30%”;
- (iv) by deleting the words “55%” appearing in the column “Rates of Duty” corresponding to Tariff Code Heading/Subheading “2202.9090”; and substituting therefor the words “30%”;
- (v) by deleting the words “25%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “3006.1000”; “3006.2000”; “3006.3000”; “3006.4000”; “3006.7000”; “3006.9190”; “8414.5100”; “8414.5900”; “9018.1200”; “9018.1300”; “9018.1400”; “9018.1900”; “9018.2000”; “9018.4100”; “9018.4900”; “9018.5000”; “9018.9090”; and substituting therefor the word “Free”;
- (vi) by deleting the words “40%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “3305.1000”; “3305.2000”; “3305.3000”; “3305.9000”; and substituting therefor the words “25%”;
- (vii) by deleting the words “10%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “0306.2610”; “3808.9920”; “6808.0010”; and substituting therefor the word “Free”;
- (viii) by deleting the words “35%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “4408.1000”; “4408.3100”; “4408.3900”; “4408.9000”; “4409.1010”; “4409.2110”; “4409.2910”; “4418.7900”; and substituting therefor the words “25%”;
- (ix) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “4409.2120”; “4409.2920”; “4418.4000”; “4418.6000”; “4818.1000”; “4818.9090”; “8506.1000”; “8506.3000”; “8506.4000”; “8506.5000”; “8506.6000”; “8506.8000”; “8506.9000”; and substituting therefor the words “25%”;
- (x) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “4818.5000”; “6406.1000”; “6406.2000”; “6406.9010”; “6406.9090”; “9503.0090”; “9506.1100”; “9506.1200”; “9506.1900”; “9506.2100”; “9506.2910”; “9506.2920”; “9506.2930”; “9506.2990”; “9506.3100”; “9506.3200”; “9506.3900”; “9506.4000”; “9506.5100”; “9506.5900”; “9506.6100”; “9506.6200”; “9506.6900”; “9506.7000”; “9506.9900”; “9506.9100”; and substituting therefor the words “20%”;
- (xi) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “2002.9020”; “2002.9030”; “6808.0090”; “9004.1000”; “9020.0000”; “9022.1200”; “9022.1300”; “9022.1400”; “9022.1900”; “9022.2100”; “9022.2900”; “9022.3000”; “9022.9000”; and substituting therefor the word “Free”;

- (xii) by deleting the words “35%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “0304.4100”; “0306.1610”; “0306.1620”; “0306.1710”; “0306.1720”; “0306.2620”; “0306.2720”; “0306.2790”; “6811.8290”; “6811.8900”; “9019.1000”; and substituting therefor the word “Free”;
- (xiii) by deleting the words “45%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “8507.2090”; “8507.3000”; “8507.4000”; “8507.5000”; “8507.6000”; “8507.8090”; “8507.9000”; “8516.9000”; “8518.1000”; and substituting therefor the words “35%”;
- (xiv) by deleting the words “55%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “8522.1000”; “8522.9000”; and substituting therefor the words “35%”;
- (xv) by deleting the words “25%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “2001.1000”; “2001.9030”; “2001.9040”; “2001.9050”; “2001.9060”; “2001.9070”; “2001.9080”; “2001.9090”; “2002.1020”; “2002.1030”; “2002.1040”; “2003.1000”; “2003.9000”; “2004.1000”; “2004.9030”; “2004.9090”; “2005.1020”; “2005.6000”; “2005.7000”; “2005.8000”; “2005.1090”; “2005.9100”; “2005.9930”; “2005.9990”; “2006.0000”; and substituting therefor the word “Free”;
- (xvi) by deleting the words “40%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “2001.9010”; “2001.9020”; “2002.1010”; “2004.9010”; “2004.9020”; “2005.4000”; “2005.5100”; “2005.5900”; “2005.9910”; “2005.9920”; “2008.9100”; “2008.9300”; “2008.9700”; “2008.9920”; “2008.9930”; “2008.9990”; and substituting therefor the word “Free”;
- (xvii) by deleting the words “30%” appearing in the column “Rates of Duty” corresponding to Tariff Code Headings/Subheadings “2008.1900”; “2008.2000”; “2008.3010”; “2008.3020”; “2008.3030”; “2008.3090”; “2008.4000”; “2008.5000”; “2008.6000”; “2008.7000”; “2008.8000”; and substituting therefor the word “Free”;
- (xviii) by deleting the words “30%” 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”; “2105.0010”; “2105.0090”; and substituting therefor the words “20%”;
- (xix) by deleting the words “10%” appearing in the column “Rates of Duty” corresponding to Tariff Code Heading/Subheading “8481.8010”; and substituting therefor the words “5%”;

- (xx) by deleting the words “40%” appearing in the column “Rates of Duty” corresponding to the Tariff Code Headings/Subheadings “3213.1000”; “3213.9000”; and substituting therefor the words “25%”;
- (xxi) by deleting 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 MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
2402.10	- Cigars, cheroots and cigarillos, containing tobacco				
2402.1010**	--- Cigars	Free	---	---	No.
2402.1020**	--- Cheroots and cigarillos	Free	---	---	No.
2402.1090**	--- Other	Free	---	---	No.

”;

- (xxii) by deleting the Tariff Code Heading/Subheading “8609.0000” 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	
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:				
8609.0010	---Shipping containers	45%	---	---	No.
8609.0090	--- Other	45%	---	---	No.

”;

- (xxiii) by deleting Tariff Code Headings/Subheadings “87.02”; “87.03”; “87.04”; and all entries corresponding thereto and substituting therefor the following —

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TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
87.02	Motor vehicles for the transport of ten or more persons, including the driver.				
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8702.1010**	--- New, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	Free	---	EPA	No.
8702.1020**	--- Used with compression-ignition internal combustion piston engine (diesel or semi-diesel), not exceeding 10 years	Free	---	EPA	No.
8702.1030**	--- Used, with compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years	Free	---	EPA	No.
8702.9000**	- Other	Free	---	EPA	No.
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.				
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
8703.1010**	--- Golf cars	Free	---	EPA	No.
8703.1090**	--- Other	Free	---	EPA	No.
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:				
8703.2110**	--- New motor vehicles	Free	---	EPA	No.
8703.2120**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.

8703.2130**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.2140**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2150**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
8703.2210**	--- New motor vehicles	Free	---	EPA	No.
8703.2220**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.
8703.2230**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.2240**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2250**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
8703.2310**	--- New motor vehicles	Free	---	EPA	No.
8703.2320**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.
8703.2330**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.2340**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2350**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:				
8703.2410**	--- New motor vehicles	Free	---	EPA	No.
8703.2420**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.
8703.2430**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.2440**	--- New hybrid motor vehicles	Free	---	---	No.
8703.2450**	--- Used hybrid motor vehicles	Free	---	---	No.
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:				
8703.3110**	--- New motor vehicles	Free	---	EPA	No.
8703.3120**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.

8703.3130**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.3140**	--- New hybrid motor vehicles	Free	---	---	No.
8703.3150**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.32	-- Of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,500 cc:				
8703.3210**	--- New motor vehicles	Free	---	EPA	No.
8703.3220**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.
8703.3230**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.3240**	--- New hybrid motor vehicles	Free	---	---	No.
8703.3250**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:				
8703.3310**	--- New motor vehicles	Free	---	EPA	No.
8703.3320**	--- Used motor vehicles not exceeding 10 years	Free	---	EPA	No.
8703.3330**	--- Used motor vehicles exceeding 10 years	Free	---	EPA	No.
8703.3340**	--- New hybrid motor vehicles	Free	---	---	No.
8703.3350**	--- Used hybrid motor vehicles	Free	---	---	No.
8703.90	- Other:				
8703.9010**	--- New electric motor vehicles	Free	---	EPA	No.
8703.9020**	--- Used electric motor vehicles	Free	---	EPA	No.
87.04	Motor vehicles for the transport of goods.				
8704.10	- Dumpers designed for off-highway use:				
8704.1010**	--- New dumpers designed for off-highway use	Free	---	---	No.
8704.1020**	--- Used dumpers designed for off-highway use not exceeding 10 years	Free	---	---	No.

8704.1030**	--- Used dumpers designed for off-highway use exceeding 10 years	Free	---	---	No.
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8704.21	-- g.v.w. not exceeding 5 tonnes:				
8704.2110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.2120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	Free	---	---	No.
8704.2130**	--- Used vehicles of g.v.w. not exceeding 5 tonnes and exceeding 10 years	Free	---	---	No.
8704.2140**	--- New hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.2150**	--- Used hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free			No.
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:				
8704.2210**	--- New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	---	---	No.
8704.2220**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, and not exceeding 10 years	Free	---	---	No.
8704.2230**	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, and exceeding 10 years	Free	---	---	No.
8704.2240**	--- New hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	---	---	No.
8704.2250**	--- Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	---	---	No.
8704.23	-- g.v.w. exceeding 20 tonnes:				
8704.2310**	--- New vehicles of g.v.w. exceeding 20 tonnes	Free	---	---	No.
8704.2320**	--- Used vehicles of g.v.w. exceeding 20 tonnes and not exceeding 10 years	Free	---	---	No.
8704.2330**	--- Used vehicles of g.v.w. exceeding 20 tonnes, exceeding 10 years	Free	---	---	No.
	- Other, with spark-ignition internal combustion piston engine:				

8704.31	-- g.v.w. not exceeding 5 tonnes:				
8704.3110**	--- New vehicles of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.3120**	--- Used vehicles of g.v.w. not exceeding 5 tonnes, not exceeding 10 years	Free	---	---	No.
8704.3130**	--- Used vehicles of g.v.w. not exceeding 5 tonnes, exceeding 10 years	Free	---	---	No.
8704.3140**	--- New hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.3150**	--- Used hybrid vehicle of g.v.w. not exceeding 5 tonnes	Free	---	---	No.
8704.32	-- g.v.w. exceeding 5 tonnes:				
8704.3210**	--- New vehicles of g.v.w. exceeding 5 tonnes	Free	---	---	No.
8704.3220**	--- Used vehicles of g.v.w. exceeding 5 tonnes, not exceeding 10 years	Free	---	---	No.
8704.3230**	--- Used vehicles of g.v.w. exceeding 5 tonnes, exceeding 10 years	Free	---	---	No.
8704.3240**	--- New hybrid vehicle of g.v.w. exceeding 5 tonnes	Free	---	---	No.
8704.3250**	--- Used hybrid vehicle of g.v.w. exceeding 5 tonnes	Free	---	---	No.
8704.90	- Other:				
8704.9010**	---New vehicles	Free	---	---	No.
8704.9020**	--- Used vehicles not exceeding 10 years	Free	---	---	No.
8704.9030**	--- Used vehicles exceeding 10 years	Free	---	---	No.

”;

(xxiv) by deleting Tariff Code Heading/Subheading “98.09”; and all entries corresponding thereto and substituting therefor the following —

cc

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY			UNIT OF MEASUREMENT
		General Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.09	General exemption for craft parts and accessories for use by craft on scheduled international air or sea services, and crafts on scheduled and chartered services domestically and internationally				
9809.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights				
9809.0010	Aircraft accessories and instruments necessary for aircraft operations	Free			
9809.0020	Lubricants, de-icing fluids, hydraulic and cooling fluids to be used by aircraft	Free			
9809.0030	Equipment and machinery specifically designed for ground repair, maintenance and the service of crafts for use within the limits of any customs place	Free			
9809.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free			

”;
 (xxv)in Chapter 98, in Note 6B (b), by deleting the number “2016” and substituting therefor the number “2018”.