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**PROTECTION OF REVENUE (IMPOSTS VARIATION)  
(AMENDMENT) ORDER, 2013**

**Arrangement of Sections**

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**MINISTRY OF FINANCE**

S.I. No. 17 of 2013



**PROTECTION OF REVENUE ACT  
(CHAPTER 294)**

**PROTECTION OF REVENUE (IMPOSTS VARIATION)  
(AMENDMENT) ORDER, 2013**

**WHEREAS** it is provided by subsection (1) of section 3 of the Protection of Revenue Act that whenever the Minister of Finance shall inform the Governor-General that it is his intention to give notice to the House of Assembly that he proposes to introduce into that Chamber a Bill providing for variation of or amendments or additions to the imposts imposed by any Act, the Governor-General may by Order provide, for the period limited by section 3 and subject to the provisions of Protection of Revenue Act, that the proposed variations, amendments or additions to the imposts set out in the notice shall have statutory effect as if contained in an Act as from the date of that notice;

**AND WHEREAS** the Minister of Finance has informed the Governor-General that it is his intention to give notice on the 25<sup>th</sup> day of February, 2013 (in this Order referred to as the "operative day") to the House of Assembly that he proposes to introduce into the Chamber Bills for Acts to be entitled the Tariff (Amendment) Act, 2013, the Excise (Amendment) Act, 2013, the Real Property Tax (Amendment) Act, 2013 and the Real Property Tax (Amnesty) Order, 2013 providing for amendments to the imposts levied by the Tariff Act, the Excise Act and the Real Property Tax (Amendment) Act as more particularly appears in the respective Acts and Order:

**NOW THEREFORE**, in exercise of the powers conferred by subsection (1) of section 3 of the Protection of Revenue Act, the Governor-General makes the following Order

**1. Citation.**

This Order may be cited as the Protection of Revenue (Imposts Variation) Order, 2013.

**2. Amends Imposts.**

Subject to the provisions of the Protection of Revenue Act, the imposts specified in the written laws set forth in the Schedule shall, on and after the operative day, have effect subject to the amendments respectively set forth in that Schedule in respect of those written laws, being amendments proposed in a Bill to amend the Tariff Act, a Bill to amend the Excise Act, a Bill to amend the Real Property Tax Act and in the Real Property Tax (Amnesty) Order to be introduced into the House of Assembly on that day.

**SCHEDULE**

**TARIFF (AMENDMENT) BILL, 2013  
A BILL FOR AN ACT TO AMEND THE TARIFF ACT**

**Enacted by the Parliament of The Bahamas**

**3. Short title.**

This Act may be cited as the Tariff (Amendment) Act, 2013.

**4. Amends First Schedule to Ch. 295.**

The First Schedule to the Tariff Act is amended by deleting the Tariff Trade No. "87.04" and all corresponding entries and substituting the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	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	-	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	-	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	-	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	-	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	-	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	-	Free	No.
	8704.90	Other:			
	8704.9010 **	---New vehicle	-	Free	No.
	8704.9020 **	---Used vehicle	-	Free	No.

**EXCISE (AMENDMENT) BILL, 2013**  
**A BILL FOR AN ACT TO AMEND THE EXCISE ACT**

**Enacted by the Parliament of The Bahamas**

**5. Short title.**

This Act may be cited as the Excise (Amendment) Act, 2013.

**6. Amends First Schedule to Ch. 293A.**

The First Schedule to the Excise Act is amended by deleting the Tariff Trade No. "87.04" and all corresponding entries and substituting the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	<b>87.04</b>	<b>Motor vehicles for the transport of goods</b>			
	8704.10	-Dumpers designed for off-highway use			
	8704.1010	---New dumpers designed for off-highway use	-	65%	No.
	8704.1020	---Used dumpers designed for off-highway use	-	65%	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	-	65%	No.
	8704.2120	---Used vehicles of g.v.w. not exceeding 5 tonnes	-	65%	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	-	65%	No.



	8704.2220	---Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	-	65%	No.
	8704.23	--g.v.w. exceeding 20 tonnes:			
	8704.2310	---New vehicles of g.v.w. exceeding 20 tonnes	-	85%	No.
	8704.2320	---Used vehicles of g.v.w. exceeding 20 tonnes	-	85%	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	-	65%	No.
	8704.3120	---Used vehicles of g.v.w. not exceeding 5 tonnes	-	65%	No.
	8704.32	--g.v.w. exceeding 5 tonnes:			
	8704.3210	---New vehicles of g.v.w. exceeding 5 tonnes	-	65%	No.
	8704.3220	---Used vehicles of g.v.w. exceeding 5 tonnes	-	65%	No.
	8704.90	Other:			
	8704.9010	---New vehicle	-	65%	No.
	8704.9020	---Used vehicle	-	65%	No.

**REAL PROPERTY TAX (AMENDMENT ) BILL, 2013**  
**A BILL FOR AN ACT TO AMEND THE REAL PROPERTY TAX ACT**

**Enacted by the Parliament of The Bahamas**

**7. Short title.**

This Act may be cited as the Real Property Tax (Amendment) Act, 2013.

**8. Insertion of new section 33A into Ch. 375.**

The Real Property Tax Act<sup>1</sup> is amended by the insertion immediately after section 33 of the following new section —

**“33A. Amnesty programmes.**

- (1) Subject to the provisions of this section, the Minister may at any time by order in any budget year authorise one or more amnesty programmes which, in the opinion of the Minister, will promote and encourage the increased payment of real property tax by persons liable under this Act for the payment of such tax .
- (2) An amnesty programme under subsection (1) may, subject to such terms, conditions, limitations and restrictions specified in the order as the Minister may determine, provide one or more of the following incentives to increase payment of real property tax —
  - (a) in respect of property on either the assessment lists or re-assessment lists —
    - (i) a waiver or total or partial exemption from payment of tax currently in arrears;
    - (ii) a deferment of liability for a specified period, determinable upon the death of the person whose liability is deferred, to pay the whole or part of any tax currently in arrears;
    - (iii) a waiver of surcharge, in whole or in part, payable on tax currently in arrears;
    - (iv) a rebate of future tax to persons who are current in the payment of real property tax and who remain current in such payment for a specified period; and
  - (b) in respect of property not currently on the assessment lists, a waiver or total or partial exemption from payment of taxes in respect of the years prior to assessment where a return in the form prescribed by section 10 is made to the Chief Valuation Officer on or before a specified date.

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<sup>1</sup>Vol. VIII; Ch. 375

# REAL PROPERTY TAX ACT

## (CHAPTER 375)

### REAL PROPERTY TAX (AMNESTY) ORDER, 2013

The Minister, in exercise of powers conferred by section 33A of the Real Property Tax Act makes the following order —

#### 9. Citation and commencement.

This order may be cited as the Real Property Tax (Amnesty) Order, 2013.

#### 10. Amnesty programme.

- (1) The Minister, pursuant to section 33A of the Real Property Tax Act, authorises for the midterm budget for the year 2013 an amnesty programme to promote and encourage the increased payment of real property tax by persons liable for the payment of such tax to take effect as follows —
  - (a) a person liable to pay tax on a residential property valued in excess of \$250,000.00, or on a commercial property, which is not currently on the assessment lists shall be exempted from payment of taxes in respect of the years prior to assessment where a return in the form prescribed by section 10 of the Act is made to the Chief Valuation Officer on or before the 30<sup>th</sup> day of June 2013;
  - (b) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for a period not exceeding three years, shall be entitled to a waiver of both 50% of the total tax assessed for the period, and 50% of the total surcharge payable on the assessed tax, where payment is made on or before the 30<sup>th</sup> day of June 2013;
  - (c) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists, and who is in arrears of payment of tax for a period exceeding three years, shall be entitled to a waiver of 100% of the total surcharge payable on the assessed tax where payment is made on or before the 31<sup>st</sup> day of December 2013;
  - (d) a person liable to pay tax in respect of a property on the assessment lists or re-assessment lists and whose payment of such tax is current —
    - (i) shall be entitled to a rebate of 5% of the annual tax assessed in the three years immediately next where

payment of tax remains current in respect of each of such years; and

- (ii) shall, upon failure to remain current in any given year of the three year period referred to in sub-paragraph (i), forfeit the rebate in respect of the remaining years.
- (2) This amnesty programme shall expire upon the presentation of the midterm budget for the year 2014.

**Dated the 25<sup>th</sup> day of February, 2013.**

**Signed**  
**PERRY G. CHRISTIE**  
**Minister responsible for Finance**

**Made this 25<sup>th</sup> day of February, 2013.**

**Signed**  
**ARTHUR A. FOULKES**  
**Governor-General**  
**By His Excellency's Command**