
CHAPTER 295**TARIFF**

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CHAPTER 295
TARIFF

An Act to make new provision for the imposition and collection of customs duties, and to give effect to the harmonized system of tariff and for other matters connected therewith

*17 of 2008
22 of 2009*

[Assent - 27th June, 2008]

[Commencement - 1st July, 2008]

PART I - PRELIMINARY

1. This Act may be cited as the Tariff Act. Short title.
2. In this Act, unless the context otherwise requires — Interpretation.
 - “a.v.” is an abbreviation for the term ad valorem;
 - “Comptroller” means the Comptroller of Customs or any other public officer acting on his behalf or under his authority;
 - “Customs Officer” means any public officer assigned to customs duties in the Customs Department;
 - “duty” means import duty of customs imposed under this Act;
 - “Rate of Duty” includes the term “Free” occurring in the columns relating to rates of duty in the First and Third Schedules; First and Third Schedules.
 - “goods” means all kinds of articles, wares, merchandise, livestock and includes electrical energy;
 - “Government” means the Government of The Bahamas;
 - “imported goods” means goods imported into The Bahamas;
 - “Maximum Variable Rate of Duty” means the duty set forth in the fourth column of the Second Schedule in respect of the goods specified in the said Schedule; Second Schedule.
 - “Minister” means the Minister of Finance;

“prescribed” means prescribed by regulations made under this Act.

PART II - IMPOSITION OF DUTY

Charge of duty. **3.** Subject to this Act and any other law relating to customs, duty shall be charged, levied and collected upon all goods imported.

Rate.
First Schedule. **4.** (1) Subject to this section, duty shall be charged in accordance with the rates set forth in the First Schedule.

Second Schedule. (2) The Minister may, from time to time, by order impose duties on any of the goods specified in the Second Schedule at the Maximum Variable Rate of Duty; and where such duties have been so imposed no duties which otherwise would be chargeable under the First Schedule shall be charged.

First Schedule.

(3) An order imposing increased duties under subsection (2) shall specify the date on which it is to come into effect and shall be published in the Gazette at least five days before that date.

Goods imported or taken out of bond duty free. **5.** Subject to any conditions of use, purpose or requirements or relating to any goods referred to in the Fourth Schedule, such goods may be imported or taken out of bond for home consumption free of duty or at a reduced rate of duty.

Duty on beer etc., exported out of The Bahamas.
Ch. 373. **6.** Any beer, rum or spirits manufactured or produced in the Port Area shall, if removed to any other part of The Bahamas, be subject to the duty payable on manufactured rum, spirits and beer pursuant to the Spirits and Beer Manufacture Act.

Payments of customs duty on sale of houses etc.
Ch. 261. **7.** Where Customs duty is payable pursuant to subclause (2) of clause 2 of the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act, and the value of the materials used in the construction of the building cannot be determined without damaging the building, then the rate of duty payable shall be 25% ad valorem of 40% of the cost of construction.

Ad valorem duty on bonded goods. **8.** In addition to any duty imposable, there shall be charged, levied and collected upon all goods entered for warehousing or re-warehousing an ad valorem duty of one per cent.

PART III - REFUND

9. The Minister may direct the refund of any duty paid by any public officer appointed, transferred or seconded from abroad to the public service of The Bahamas upon any household effects, including a motor vehicle, accompanying such officer on his arrival in The Bahamas, or imported by him after arrival, having previously been in use in his possession, when such officer submits to the Comptroller satisfactory proof that such effects upon which such duty has been paid have been exported from The Bahamas.

Refund of duty on household effects of public officers.

10. The Minister may direct the repayment of any duty which is proved to the satisfaction of the Minister to have been paid on goods which had they been imported or taken out of bond for home consumption free of duty under Item 2 of Head A of the Fourth Schedule, would have been free of duty under section 5:

Repayment of duty paid on diplomatic goods, etc.

Fourth Schedule.

Provided that the Minister may at any time specify the kind and quantity of such goods eligible for such repayment.

PART IV - MISCELLANEOUS

11. The Minister may make regulations for the purpose of giving effect to any of the provisions of this Act, including provisions prescribing offences for any contravention of, or failure to comply with the provisions of the regulations and providing for the imposition of a fine not exceeding one thousand dollars or for a penalty not exceeding twice the value of the goods in respect of which the offence was committed.

Minister may make regulations.

12. The Minister may by order amend any item of the First, Second and Third Schedules to comply with a decision of the Customs Co-operation Council to ensure the uniform application of the Harmonized System (HS).

Minister may amend First, Second and Third Schedules.

13. (1) On the coming into operation of this Act, the import duties on the goods set forth in the third column of the Third Schedule, being goods falling within the items of the Second Schedule, shall be those set forth in the fourth column of the Third Schedule.

Transitional provisions relating to duties imposed under the Second Schedule. Third Schedule.

(2) The Minister may, by order, delete any item from the Third Schedule.

Third Schedule.

First Schedule.

(3) Where an item is deleted under subsection (2), duties, if any, which would be chargeable in respect of the goods specified against that item under the First Schedule shall be charged.

FIRST SCHEDULE

Omitted from this Revised Edition

SECOND SCHEDULE

Omitted from this Revised Edition

THIRD SCHEDULE

Omitted from this Revised Edition

FOURTH SCHEDULE

Omitted from this Revised Edition