

EXCISE ACT, 2023

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EXCISE ACT, 2023

AN ACT TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF EXCISE DUTIES AND EXCISE TAXES, AND TO REPEAL THE EXCISE ACT, 2018, AND FOR CONNECTED PURPOSES

Enacted by the Parliament of The Bahamas

PART I - PRELIMINARY

1. Short title and commencement.

- (1) This Act may be cited as the Excise Act, 2023.
- (2) This Act shall come into force on the 1st day of July, 2023.

2. Interpretation.

- (1) In this Act —
 - “**ad valorem**” means duties which are graduated according to the value of the taxable goods;
 - “**Comptroller**” means the Comptroller of Customs or any other public officer acting on behalf of the Comptroller of Customs or under the authority of the Comptroller of Customs;
 - “**customs officer**” has the meaning assigned under the Customs Management Act, 2011;
 - “**duty**” has the meaning assigned under the Customs Management Act, 2011;
 - “**entered**” has the meaning assigned under the Customs Management Act, 2011;

“excise duty” means the duty levied on goods imported into The Bahamas that originated from a foreign port in accordance with the rates specified in the First Schedule;

“excise tax” means the taxes levied on domestically manufactured goods which after completion attract the rate as specified in the First Schedule;

“export” has the meaning assigned under the Customs Management Act, 2011;

“goods” has the meaning assigned under the Customs Management Act, 2011;

“import” has the meaning assigned under the Customs Management Act, 2011;

“importer” in respect of goods, means the importer or proprietor of the goods;

“licensed manufacturer” means any manufacturer licensed by the Minister responsible for Trade and Industry;

“manufacture” or “produce” in relation to goods, includes the application of any process in the course of manufacturing or producing the goods;

“Minister” means the Minister responsible for Finance;

“sale” in relation to goods, includes —

- (a) the disposal of goods for consideration;
- (b) the transfer of possession of goods under a lease, a rental agreement, a licence agreement or a hire-purchase agreement within the meaning assigned under the Hire-Purchase Act (*Ch. 342*);
- (c) the disposal of goods under an agreement where the purchase price is wholly or partly payable in instalments; and
- (d) the transfer of trading stock by the owner of a business for his personal use or the personal use of an employee or other person, otherwise than by way of disposal for consideration.

“taxable goods” means the goods that excise duty and excise tax are imposed, the rates of which are specified in the First Schedule;

“warehouse” has the meaning assigned under the Customs Management Act, 2011.

- (2) The classification and description of goods respectively, specified in —
 - (a) Chapters 1 through 97 of the World Customs Organization Harmonised Tariff Schedule in Part C of the Schedule to the Tariff Act, 2023; and

- (b) Chapter 98 of the Special Classification Provisions in Part D of the Schedule to the Tariff Act, 2023,
and bearing the heading numbers as designated therein, which are to be construed and interpreted in accordance with the World Customs Organization General Rules for the Interpretation of the Harmonised System in Part A to the Tariff Act, 2023.
- (3) For the purposes of this Act —
 - (a) a passenger who imports baggage for which no entry is required shall be deemed to have entered the baggage for use within The Bahamas at the time the baggage is delivered to the passenger in The Bahamas; and
 - (b) the addressee of goods imported by post for which no entry is required shall be deemed to have entered the goods for use within The Bahamas at the time the goods are delivered to the addressee.

PART II – IMPOSITION AND PAYMENT OF EXCISE DUTY AND EXCISE TAX

3. Imposition of excise duty and excise tax.

- (1) Subject to this Act and any other law relating to customs, excise duty and excise tax shall be paid in accordance with this Act at the rate specified in the third and fourth columns of the Table set out in the First Schedule on —
 - (a) taxable goods imported into The Bahamas (referred to as “excise duty”); and
 - (b) taxable goods manufactured or produced in The Bahamas and sold in The Bahamas (referred to as “excise tax”).
- (2) The Minister may, by order published in the Gazette, amend or revoke the First Schedule or the Second Schedule.
- (3) An order referred to under subsection (2) is subject to affirmative resolution of both Houses of Parliament.

4. Value and quantity.

- (1) Where excise duty and excise tax are payable under this Act on taxable goods by reference to its value, the tax shall be calculated on an amount, under this Act referred to as the “chargeable value” equal to —
 - (a) if the goods are imported, the total of —
 - (i) the value of the goods as determined under the Customs Management Act, 2011, for the purpose of assessing ad

- valorem duty or specific rate duty of customs, whether ad valorem duty of customs is payable on the goods or not; and
- (ii) the amount of fees or other charges that are payable on the entry of the goods into The Bahamas; and
- (b) if the goods are manufactured or produced in The Bahamas and sold in The Bahamas, the amount of consideration in money that a manufacturer or producer of the goods would reasonably be expected to fetch for the goods on a sale in the open market to a purchaser who is not connected to the manufacturer or producer.
- (2) For the purposes of this section, “specific rate” means the excise rate appearing in the third column of the table set out in the First Schedule.
- (3) Where excise duty or excise tax is payable under this Act on taxable goods by reference to a specific quantity measured by volume or weight, if the goods are imported, sold in The Bahamas or removed from a warehouse in any container intended for sale (with or of a kind usually sold with the goods in a sale by retail and the container is marked, labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods) for the purpose of determining the excise duty or excise tax payable in respect of the goods, the container is presumed to contain not less than the specific quantity, unless the contrary is shown to the satisfaction of the Comptroller.

5. Re-imported goods.

- (1) Every set of import entries in respect of goods, re-imported into The Bahamas to which —
 - (a) subsection (1) of section 177 of the Customs Management Act, 2011 applies, shall be subject to the prescribed processing fee; and
 - (b) subsection (2) of section 177 of the Customs Management Act, 2011 applies, shall be subject to the relevant rates of duty in the Table set out in the First Schedule, on the amount of the increase in the value of the goods.

6. Payment of tax by licensed manufacturer.

- (1) Where excise tax is imposed under this Act on goods domestically manufactured and sold in The Bahamas or removed from a warehouse, the duly licensed manufacturer who sold the goods or removed them from a warehouse shall pay tax to the Comptroller not later than twenty-one days after the end of that month during which the goods were so sold or removed.

- (2) A licensed manufacturer who defaults in paying any excise tax payable by him by the day prescribed under subsection (1) shall pay, in addition to the amount of tax in default —
 - (a) a penalty equal to ten percent of the amount of tax in default; and
 - (b) interest at the rate of two percent above prime rate for each day the amount in default is outstanding.
- (3) Where the Minister, under section 7(4), extends the time within which a return of a licensed manufacturer shall be filed —
 - (a) any excise tax that the licensed manufacturer is required to report in the return shall be paid within the time so extended;
 - (b) interest is payable under subsection (2) as if the time for filing the return had not been extended; and
 - (c) the penalty under subsection (2) on any excise tax that the licensed manufacturer is required to report in the return is payable only if the tax is not paid within the time so extended and shall be calculated only on the amount of tax that is not paid within the time so extended.

7. Returns from licensed manufacturers.

- (1) Every licensed manufacturer shall, within twenty-one days after the end of the month, whether or not he has sold any goods during the month or removed any goods from a warehouse during the month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.
- (2) A person who has ceased being a licensed manufacturer shall, within twenty-one days after the day on which he ceased to be a licensed manufacturer, whether or not he has sold any goods during the month in which he ceased being a licensed manufacturer or removed any goods from a warehouse during that month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.
- (3) A person who, being required by subsection (1) or (2) to file a return, fails to do so within the time prescribed by that subsection shall pay to the Comptroller a penalty of one thousand dollars.
- (4) The Minister may, at any time, in writing, extend the time for filing a return under this Act and, where the Minister extends the time, the return shall be filed within the time extended and the penalty under subsection (3) shall be payable only if the return is not filed within the time extended.

- (5) The Comptroller may require a licensed manufacturer to provide the Comptroller with such information relating to a return as the Comptroller considers necessary.

8. Payment of excise duty by importers.

Where excise duty is imposed under this Act on the importation of goods into The Bahamas, the importer shall pay the excise duty to the Comptroller at the time of entry.

PART III – RELIEF FROM EXCISE DUTY OR EXCISE TAX

9. Exemptions.

- (1) Goods for the use of —
 - (a) institutions and persons exercising consular and diplomatic privileges;
 - (b) establishments of foreign states;
 - (c) The Bahamas National Trust;
 - (d) charitable organizations; and
 - (e) gifting to the Government,shall be eligible for exemptions from excise duty or excise tax, as specified in the relevant sections of Chapter 98 of the Special Classification Provisions set out in the Second Schedule.
- (2) The following categories of goods may be eligible for general exemptions from excise duty or excise tax, as specified in the relevant sections of Chapter 98 of the Special Classification Provisions as set out in the Second Schedule—
 - (a) agricultural, floricultural, horticultural, agricultural co-operative societies, fisheries and forest industry goods;
 - (b) aircraft parts and accessories;
 - (c) baggage of passengers;
 - (d) educational, scientific and cultural goods;
 - (e) religious goods;
 - (f) production materials for cottage and light industries;
 - (g) printing equipment and raw materials;
 - (h) relief goods;
 - (i) vessel or vessel parts;
 - (j) goods manufactured or processed in the port area; and

- (k) any other goods which receive duty concessions under incentive legislation.

10. Relief for temporary importation.

- (1) The Minister may grant permission for the importation of taxable goods without payment of excise duty thereon upon being satisfied that —
 - (a) the goods are imported for temporary use or for a temporary purpose only;
 - (b) the goods shall be exported within three months or such period as may be extended by the Minister from the grant of the permission; and
 - (c) the person to whom the permission has been granted shall deposit with the Comptroller an amount equal to the excise duty payable on the imported goods, or give security for payment of the excise duty.
- (2) Where the goods imported under subsection (1) are not exported within the period specified under subsection (1)(b), any deposit with the Comptroller under subsection (1)(c) shall be brought into account by the Comptroller as excise duty or, if security has been given under that paragraph, the importer shall pay to the Comptroller the full amount of excise duty payable on the goods imported.
- (3) Notwithstanding subsections (1) and (2), the Minister may, where he considers it necessary, allow such further period as he thinks fit for the export of the goods —
 - (a) if the Minister is satisfied that the goods are the *bona fide* property, and are for the exclusive use, of a person temporarily in The Bahamas; and
 - (b) if the importer of the goods gives such security in addition to that provided pursuant to subsection (1)(c) as the Minister requires.
- (4) Where the goods referred to under subsections (1) and (2) are exported within the time specified in subsection (1) or the further period allowed pursuant to subsection (3), the Comptroller shall refund the deposit referred to under subsection (1)(c) and cancel the security given pursuant to that paragraph and the additional security given pursuant to subsection (3).

11. Relief for raw materials.

- (1) Where the Comptroller is satisfied, upon a certificate by a licensed manufacturer, that taxable goods whether imported into The Bahamas or manufactured or produced in The Bahamas, are intended to be used by the licensed manufacturer as raw materials for the manufacture or production in The Bahamas of other taxable goods, the Comptroller may, in respect of

the taxable goods intended to be used as raw materials, instead of requiring payment of the excise duty or excise tax in full —

- (a) require that the manufacturer deposit such security as the Comptroller thinks fit; or
 - (b) remit the excise duty or excise tax.
- (2) Where taxable goods are intended to be used as raw materials for the manufacture or production in The Bahamas of other taxable goods, the importer, manufacturer or producer, as the case may be, must certify to the Comptroller in the prescribed form that the goods are to be used for the manufacture or production in The Bahamas of other taxable goods.
- (3) Where money was given as security in respect of taxable goods and the Comptroller is subsequently satisfied that the goods were used as raw materials for the manufacture or production in The Bahamas of other taxable goods, the Comptroller may apply such money against any excise duty or excise tax that becomes payable on the sale of the other taxable goods.

12. Refunds.

- (1) Where a person pays an amount as, or on account of, excise duty on goods imported or sold by him that exceeds the amount payable by him under this Act, the Comptroller shall, subject to this section, pay a refund to that person equal to the amount of the excess, if that person applies within six months after the amount was paid.
- (2) Where a person who has imported taxable goods subsequently exports those goods or puts them on board a ship or aircraft for use as stores and the goods are in compliance with the conditions specified in the Customs Management Act, 2011 for the payment of a drawback of duties, the Comptroller shall, subject to this section, pay an amount to the person equal to the excise duty paid on the goods, if the person applies therefor within six months after he exported the goods or put them on board the ship or aircraft.
- (3) An application under this section shall —
 - (a) be made in the prescribed form;
 - (b) contain the prescribed information; and
 - (c) be filed with the Comptroller in the prescribed manner.
- (4) Notwithstanding subsections (1) and (2), where a refund or other payment is payable to a person under this section, the Comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

13. Relief and remission.

- (1) Any relief granted under Division Two of Part XI of the Customs Management Act, 2011 applies to goods produced in The Bahamas for export, with such modifications as the circumstances require.
- (2) The Customs Management Act, 2011 applies, with respect to the re-importation of taxable goods, with such modifications as the circumstances require.
- (3) The Minister may remit, in whole or in part, any excise duty or excise tax —
 - (a) where he is satisfied that it is just and equitable to do so; or
 - (b) to give effect to the terms of any agreement or arrangement binding the Crown.
- (4) Where any excise tax remitted under subsection (1) has been paid, the excise tax must be refunded by the Comptroller.
- (5) Notwithstanding subsections (2), (3) and (4), where an amount is payable to a person under this section, the Comptroller may apply it against any outstanding excise duty or excise tax, penalty or interest payable by the person under this Act.

14. Goods diverted from exempt use.

- (1) Where goods liable to excise duty or excise tax —
 - (a) have been imported or taken out of bond, free of excise duty or excise tax, or at a reduced rate in accordance with any law relating to the Customs Management Act, 2011; and
 - (b) are subsequently disposed of or treated in any manner inconsistent with the conditions or purposes for which they were granted relief from excise duty or excise tax,then, unless the Minister otherwise directs, such goods shall on such disposal or treatment be liable to excise duty or excise tax at the full rate applicable to goods of that class or description at the time of such disposal or treatment.
- (2) Where it is proposed to dispose of goods which subsection (1) applies, the person responsible for the disposal of the goods shall provide the Comptroller with the particulars of the proposed disposal and, unless the Minister otherwise directs, shall cause the excise duty or excise tax to be paid.
- (3) Where goods to which subsection (1) applies are disposed of or dealt with without payment of excise duty or excise tax to which the goods are liable, such goods shall be liable to forfeiture.

- (4) A person who knowingly disposes of or acquires any goods to which subsection (1) applies, without the excise duty or excise tax having been paid in accordance with this section, commits an offence and is liable for a penalty twice the amount of the excise duty or excise tax payable.

PART IV – MISCELLANEOUS

15. Regulations.

The Minister may make regulations generally for giving effect to the provisions of this Act.

16. Act binds Crown.

This Act binds the Crown.

17. Administration and enforcement.

- (1) The Comptroller shall —
- (a) administer and enforce, subject to the control and direction of the Minister, this Act; and
 - (b) collect the excise duty or excise tax imposed under this Act.
- (2) Where excise duty is imposed under this Act on the importation of goods into The Bahamas, for the purposes of —
- (a) collecting and enforcing the payment of the excise duty; and
 - (b) administering and enforcing this Act,
- the Customs Management Act, 2011 relating to the importation of goods shall apply as if the tax were a duty.

18. Repeal of No. 22 of 2018.

The Excise Act, 2018 is repealed.

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
	Beverages, spirits and vinegars		
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09.		
2204.1000	- Sparkling wine		50%
2204.21	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 l (67.628 ounces) or less:		
2204.2110	--- Wine based coolers		35%
2204.2190	--- Other		50%
2204.2200	-- In containers holding more than 2 l but not more than 10 l		50%
2204.2900	-- Other		50%
2204.3000	- Other grape must		35%
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.	\$15.00 BSD per proof gallon	
2208.2090	--- Other	\$15.00 BSD per proof gallon	
2208.30	- Whiskies:		
2208.3010	--- In bottles of a strength not exceeding 46% vol.	\$15.00 BSD per proof gallon	
2208.3090	--- Other	\$15.00 BSD per 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.	\$15.00 BSD per proof gallon	
2208.4090	--- Other	\$15.00 BSD per proof gallon	
2208.50	- Gin and Geneva:		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
2208.5010	--- In bottles of a strength not exceeding 46% vol.	\$15.00 BSD per proof gallon	
2208.5090	--- Other	\$15.00 BSD per proof gallon	
2208.6000	- Vodka	\$15.00 BSD per proof gallon	
2208.7000	- Liqueurs and cordials	\$15.00 BSD imperial gallon	
2208.90	- Other:		
2208.9010	--- Spirits based coolers		35%
2208.9090	--- Other	\$15.00 BSD imperial gallon	
	Tobacco and manufactured tobacco substitutes.		
24.01	Unmanufactured tobacco; tobacco refuse.		
2401.1000	- Tobacco, not stemmed/stripped		25%
2401.2000	- Tobacco, partly or wholly stemmed/stripped		25%
2401.3000	- Tobacco refuse		25%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.10	- Cigars, cheroots and cigarillos, containing tobacco:		
2402.1010	--- Cigars	\$3.00 BSD per stick	-
2402.1020	--- Cheroots and cigarillos		300%
2402.1090	--- Other		200%
2402.2000	- Cigarettes containing tobacco	\$0.25 BSD	
2402.9000	- Other		220%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		220%
2403.19	-- Other:		
2403.1910	--- Fine cut		220%
2403.1990	--- Other		220%
	- Other:		
2403.9100	-- “Homogenised” or “reconstituted” tobacco		220%
2403.99	-- Other:		
2403.9910	--- Chewing tobacco		220%
2403.9920	--- Extracts and essences		220%
2403.9930	--- Snuff		220%
2403.9990	--- Other		220%
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.		
	- Products intended for inhalation without combustion:		
2404.1100	-- Containing tobacco or reconstituted tobacco		300%
2404.1200	-- Other, containing nicotine		300%
2404.1900	-- Other		300%
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
	- Coal, whether or not pulverised, but not agglomerated:		
2701.1100	-- Anthracite		45%
2701.1200	-- Bituminous coal		45%
2701.1900	-- Other coal		45%
2701.2000	-- Briquettes, ovoids and similar solid fuels manufactured from coal		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
27.02	Lignite, whether or not agglomerated, excluding jet.		
2702.1000	- Lignite, whether or not pulverised, but not agglomerated		45%
2702.2000	- Agglomerated lignite		45%
27.03	Peat (including peat litter), whether or not agglomerated.		
2703.0000	- Peat (including peat litter), whether or not agglomerated		20%
27.04	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		
2704.0000	- Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		45%
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		
2705.0000	- Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		45%
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		
2706.00	- Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:		
2706.0010	--- For road surfacing use		45%
2706.0090	--- Other		45%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
2707.1000	- Benzol (benzene)		45%
2707.2000	- Toluol (toluene)		45%
2707.3000	- Xylol (xylenes)		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
2707.4000	- Naphthalene		45%
2707.5000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)		45%
	- Other:		
2707.9100	-- Creosote oils		45%
2707.9900	-- Other		45%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
2708.1000	- Pitch		45%
2708.2000	- Pitch coke		45%
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.		
2709.0000	- Petroleum oils and oils obtained from bituminous minerals, crude		45%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
2710.12	-- Light oils and preparations:		
2710.1210	--- Jet fuel		7%
2710.1220	--- Aviation Gasoline		7%
2710.1230	--- Motor Gasoline (Leaded)	\$1.50 BSD per US Gal.	
2710.1240	--- Motor Gasoline (Unleaded)	\$1.15 BSD per US Gal.	
2710.1290	--- Other	\$0.08 BSD per US Gal.	34.5%
2710.19	-- Other:		
2710.1910	--- Diesel	\$1.15 BSD per US Gal.	

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
2710.1930	--- Bunker Oil	\$0.08 BSD per US Gal.	34.5%
2710.1940	--- Other fuel oils	\$0.08 BSD per US Gal.	34.5%
2710.1950	--- Aviation engine Lubricating Oils		45%
2710.1960	--- Automotive, diesel or marine engine lubricating oils		45%
2710.1970	--- Other lubricating oils		45%
2710.1980	--- Lubricating Greases		45%
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils		45%
	- Waste oils:		
2710.9100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		45%
2710.9900	-- Other		45%
27.11	Petroleum gases and other gaseous hydrocarbons.		
	- Liquefied:		
2711.1100	-- Natural gas	\$0.20BSD per US Gal.	
2711.1200	-- Propane	\$0.40BSD per US Gal.	
2711.1300	-- Butanes		45%
2711.1400	-- Ethylene, propylene, butylene and butadiene		45%
2711.1900	-- Other		45%
	- In gaseous state:		
2711.2100	-- Natural gas	\$0.20BSD per US Gal.	
2711.2900	-- Other		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
27.12	Petroleum jelly; paraffin wax, micro crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not colored.		
2712.1000	- Petroleum jelly		45%
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil		45%
2712.9000	- Other		45%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	- Petroleum coke:		
2713.1100	-- Not calcined		45%
2713.1200	-- Calcined		45%
2713.20	- Petroleum bitumen:		
2713.2010	--- For road surfacing use		45%
2713.2090	--- Other		45%
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals		45%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
2714.10	- Bituminous or oil shale and tar sands:		
2714.1010	--- For road surfacing use		45%
2714.1090	--- Other		45%
2714.9000	- Other		45%
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks).		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
2715.00	- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks):		
2715.0010	--- For road surfacing use		45%
2715.0090	--- Other		45%
27.16	Electrical energy. (optional heading)		
2716.0000	- Electrical energy. (optional heading)		45%
	Rubber and articles thereof.		
40.11	New pneumatic tyres, of rubber.		
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)		25%
4011.2000	- Of a kind used on buses or lorries		25%
4011.3000	- Of a kind used on aircraft		25%
4011.4000	- Of a kind used on motorcycles		25%
4011.5000	- Of a kind used on bicycles		25%
4011.7000	- Of a kind used on agricultural or forestry vehicles and machines		25%
4011.8000	- Of a kind used on construction, mining or industrial handling vehicles and machines		25%
4011.9000	- Other		25%
40.12	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
	- Retreaded tyres:		
4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)		25%
4012.1200	-- Of a kind used on buses or lorries		25%
4012.1300	-- Of a kind used on aircraft		25%
4012.1900	-- Other		25%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
4012.20	- Used pneumatic tyres:		
4012.2010	--- Of a kind used on motor cars		25%
4012.2020	--- Of a kind used on buses and lorries		25%
4012.2090	--- Other		25%
4012.90	- Other:		
4012.9010	--- Of a kind used on motor cars		25%
4012.9020	--- Of a kind used on buses and lorries		25%
4012.9090	--- Other		25%
40.13	Inner tubes, of rubber.		
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		25%.
4013.2000	- Of a kind used on bicycles		25%
4013.90	- Other:		
4013.9010	--- Of a kind used on motorcycles		25%
4013.9020	--- Of a kind used on aircraft		25%
4013.9090	--- Other		25%
	Other made-up textile articles; sets; worn clothing and worn textile articles; rags.		
63.02	Bed linen, table linen, toilet linen and kitchen linen.		
6302.4000	- Table linen, knitted or crocheted		10%
	- Other table linen:		
6302.5100	-- Of cotton		10%
6302.5300	-- Of man-made fibres		10%
6302.5900	-- Of other textile materials		10%
	Ceramic products.		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
6911.1000	- Tableware and kitchenware		5%
6911.9000	- Other		5%
69.13	Statuettes and other ornamental ceramic articles.		
6913.1000	- Of porcelain or china		5%
	Glass and glassware.		
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading 70.10 or 70.18).		
	- Stemware drinking glasses, other than of glass-ceramics:		
7013.2200	-- Of lead crystal		5%
7013.28	-- Other:		
7013.2810	--- Of other crystal		5%
	- Other drinking glasses, other than of glass-ceramics:		
7013.3300	--- Of lead crystal		5%
7013.37	-- Other:		
7013.3710	--- Of other crystal		5%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramic:		
7013.4100	-- Of lead Crystal		5%
7013.49	-- Other:		
7013.4920	--- Of other crystal		5%
	- Other glassware:		
7013.9100	-- Of lead crystal		5%
7013.99	-- Other:		
7013.9910	--- Of other crystal		5%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm (0.039 inches) in diameter.		
7018.90	- Other:		
7018.9010	--- Statuettes and other ornaments of crystal		5%
	Nuclear reactors, boilers, machinery And mechanical appliances; parts thereof.		
84.07	Spark ignition reciprocating or rotary internal combustion piston engines.		
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31	-- Of a cylinder capacity not exceeding 50 cc:		
8407.3110	--- For vehicles of Heading 87.11 and Subheading 8703.10		60%
8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8407.3210	--- For vehicles of Heading 87.11 and Subheading 8703.10		60%
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
8407.3310	--- For vehicles of Heading 87.11		60%
8407.3320	--- For vehicles of Heading 87.03 and 87.04		60%
8407.34	-- Of a cylinder capacity exceeding 1,000 cc:		
8407.3410	--- For vehicles of Heading 87.11		60%
8407.3420	--- For vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05		60%
8407.90	- Other engines:		
8407.9010	--- For vehicles of Heading 87.11 and Subheading 8703.10		60%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8407.9020	--- For vehicles of Heading 87.01, 87.02,87.03,87.04 and 87.05 (excluding Subheading 8703.10)		60%
84.08	Compression ignition internal combustion piston engines (diesel or semi-diesel engines).		
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408.2010	-- For vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05		60%
84.09	Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.		
	- Other:		
8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.9120	--- For engines of Subheadings 8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010		60%
8409.9130	--- For engines of Subheadings 8407.3320, 8407.3420 and 8407.9020		60%
8409.99	-- Other:		
8409.9920	--- For engines of Subheading 8408.2010		60%
84.15	Air conditioning machines, comprising a motor driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
8415.2000	- Of a kind used for persons, in motor vehicles		60%
	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
85.11	Electrical ignition or starting equipment of a kind used for spark ignition or compression ignition internal combustion engines (for example, ignition magnetos, magneto dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut outs of a kind used in conjunction with such engines.		
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
8511.2020	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8511.2030	--- For other vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8511.30	- Distributors; ignition coils:		
8511.3020	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8511.3030	--- For other vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8511.40	- Starter motors and dual-purpose starter-generators:		
8511.4020	--- For vehicles of Heading 87.11 Subheading 8703.1010		60%
8511.4030	--- For other vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8511.50	- Other generators:		
8511.5020	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8511.5030	--- For other vehicles of Headings 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8511.80	- Other equipment:		
8511.8020	--- For vehicles of Heading No. 87.11 and Subheading No. 8703.1010		60%
8511.8030	--- For vehicles of Heading No. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)		60%
8511.90	- Parts:		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8511.9020	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8511.9030	--- For other vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
85.12	Electrical lighting or signalling equipment (excluding articles of Heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
8512.20	- Other lighting or visual signaling equipment:		
8512.2010	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8512.2020	--- For vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8512.30	- Sound signaling equipment:		
8512.3010	--- For vehicles of Heading 87.11 and Subheading 8703.1010		60%
8512.3020	--- For vehicles of Heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding Subheading 8703.1010)		60%
8512.4000	- Windscreen wipers, defrosters and demisters		60%
85.44	Insulated (including enamelled or anodised) wire, cable (including co axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
8544.3020	--- Of a kind used for vehicles of Headings 87.01, 87.02, 87.03, 87.04 and 87.05		60%
	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof.		
87.01	Tractors (other than tractors of Heading 87.09).		
8701.1000	- Single axle tractors		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
	- Road tractors for semi-trailers:		
8701.21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8701.2110	--- New vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		45%
8701.2120	--- Used vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years		45%
8701.2130	--- Used vehicles with only compression-ignition internal combustion piston engine (diesel or semi-diesel) exceeding 10 years		45%
8701.2190	--- Other		45%
8701.22	-- Vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8701.2210	---New hybrid vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion.		25%
8701.2220	---Used hybrid vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 10 years		25%
8701.2230	---Used hybrid vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 10 years		25%
8701.2290	--- Other hybrid vehicles		25%
8701.23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8701.2310	---New hybrid vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		25%
8701.2320	---Used hybrid vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion not exceeding 10 years		25%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8701.2330	---Used hybrid vehicles with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion exceeding 10 years		25%
8701.2390	--- Other hybrid vehicles		25%
8701.24	-- With only electric motor for propulsion:		
8701.2410	--- New vehicles with only electric motor for propulsion		25%
8701.2420	--- Used vehicles with only electric motor for propulsion not exceeding 10 years		25%
8701.2430	--- Used vehicles with only electric motor for propulsion exceeding 10 years		25%
8701.2490	--- Other electric vehicles		25%
8701.2900	-- Other		45%
8701.3000	- Track-laying tractors		45%
	- Other, of an engine power:		
8701.9100	-- Not exceeding 18 kW		45%
8701.9200	-- Exceeding 18 kW but not exceeding 37 kW		45%
8701.9300	-- Exceeding 37 kW but not exceeding 75 kW		45%
8701.9400	-- Exceeding 75 kW but not exceeding 130 kW		45%
8701.9500	-- Exceeding 130 kW		45%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.10	- With only compression ignition internal combustion piston engine (diesel or semi-diesel):		
8702.1010	--- New with only compression ignition internal combustion piston engine (diesel or semi-diesel)		85%
8702.1020	--- Used with only compression ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years		85%
8702.1030	--- Used, with compression ignition internal combustion piston engine (diesel or semi-diesel) exceeding 10 years		85%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8702.20	- With both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8702.2010	--- New hybrid with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		25%
8702.2020	--- Used hybrid with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion not exceeding 10 years		25%
8702.2030	--- Used hybrid with both compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion exceeding 10 years		25%
8702.30	- With hybrid both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:		
8702.3010	--- New hybrid with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion		25%
8702.3020	--- Used hybrid with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion not exceeding 10 years		25%
8702.3030	--- Used hybrid with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion exceeding 10 years		25%
8702.40	- With only electric motor for propulsion:		
8702.4010	--- New with only electric motor for propulsion		25%
8702.4020	--- Used with only electric motor for propulsion not exceeding 10 years		25%
8702.4030	--- Used with only electric motor for propulsion exceeding 10 years		25%
8702.90	- Other:		
8702.9010	--- Other motor vehicles not exceeding 10 years		65%
8702.9020	--- Other motor vehicles exceeding 10 years		65%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
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		30%
8703.1020	--- Electric Golf cars		10%
8703.1090	--- Other		30%
	- Other vehicles, with only spark ignition internal combustion reciprocating piston engine:		
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:		
8703.2110	--- New motor vehicles		25%
8703.2120	--- Used motor vehicles not exceeding 10 years		65%
8703.2130	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.2140	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.2150	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.2160	--- Other		65%
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.2210	--- New motor vehicles		25%
8703.2220	--- Used motor vehicles not exceeding 10 years		65%
8703.2230	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.2240	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.2250	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.2260	--- Other		65%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.2310	--- New motor vehicles		45%
8703.2320	--- Used motor vehicles not exceeding 10 years		65%
8703.2330	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles.		65%
8703.2340	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.2350	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.2360	--- Other		65%
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:		
8703.2410	--- New motor vehicles		65%
8703.2420	--- Used motor vehicles not exceeding 10 years		65%
8703.2430	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.2440	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.2450	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.2460	--- Other		65%
	- Other vehicles, with only 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		25%
8703.3120	--- Used motor vehicles not exceeding 10 years		65%
8703.3130	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.3140	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.3150	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.3160	--- Other		65%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.32	-- Of a cylinder capacity exceeding 1,500 cc; but not exceeding 2,500 cc:		
8703.3210	--- New motor vehicles		65%
8703.3220	--- Used motor vehicles not exceeding not 10 years		65%
8703.3230	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.3240	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.3250	--- Vintage vehicles (vehicles eighty-five years and older)		65%
8703.3260	--- Other		65%
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:		
8703.3310	--- New motor vehicles		65%
8703.3320	--- Used motor vehicles not exceeding 10 years		65%
8703.3330	--- Used motor vehicles exceeding 10 years with the exception of antique and vintage vehicles		65%
8703.3340	--- Antique vehicles (vehicles between twenty-five and eighty-four years)		65%
8703.3350	--- Vintage Vehicles (vehicles eighty-five years and older)		65%
8703.3360	--- Other		65%
8703.40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
8703.4010	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00		25%
8703.4020	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00		10%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.4030	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00 not exceeding 10 years		25%
8703.4040	---Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00 exceeding 10 years		10%
8703.4050	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00 not exceeding 10 years		10%
8703.4060	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00 exceeding 10 years		25%
8703.4070	--- Other		65%
8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
8703.5010	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000.00		25%
8703.5020	--- New hybrid with motor vehicles, both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion vehicles of a value not exceeding \$70,000.00		10%
8703.5030	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000.00, not exceeding 10 years		25%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.5040	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000.00 exceeding 10 years		10%
8703.5050	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000.00 not exceeding 10 years		10%
8703.5060	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000.00 exceeding 10 years		25%
8703.5070	--- Other		65%
8703.60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
8703.6010	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00		25%
8703.6020	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00		10%
8703.6030	--- Used hybrid motor vehicles, both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00, not exceeding 10 years		25%
8703.6040	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00, exceeding 10 years		10%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.6050	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value not exceeding \$70,000.00 not exceeding 10 years		10%
8703.6060	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motors for propulsion of a value exceeding \$70,000.00 exceeding 10 years		25%
8703.6070	--- Other		65%
8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
8703.7010	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value exceeding \$70,000.00		25%
8703.7020	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$70,000.00		10%
8703.7030	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000.00 not exceeding 10 years		25%
8703.7040	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000.00 exceeding 10 years		10%
8703.7050	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value not exceeding \$70,000.00 not exceeding 10 years		10%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8703.7060	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for propulsion of a value exceeding \$70,000.00 exceeding 10 years		25%
8703.7070	--- Other		65%
8703.80	- Other vehicles, with only electric motor for propulsion:		
8703.8010	--- New electric motor vehicles of a value exceeding \$70,000.00		25%
8703.8020	--- New electric motor vehicles of a value not exceeding \$70,000.00		10%
8703.8030	--- Used electric motor vehicles of a value exceeding \$70,000.00 not exceeding 10 years		25%
8703.8040	--- Used electric motor vehicles of a value not exceeding \$70,000.00 exceeding 10 years.		10%
8703.8050	---Used electric motor vehicles of a value not exceeding \$70,000.00 not exceeding 10 years.		10%
8703.8060	--- Used electric motor vehicles of a value exceeding \$70,000.00 exceeding 10 years		25%
8703.9000	- Other		65%
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		65%
8704.1020	--- Used dumpers designed for off highway use not exceeding 10 years		65%
8704.1030	--- Used dumpers designed for off highway use exceeding 10 years		65%
8704.1090	--- Other		65%
	- 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%
8704.2120	--- Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years		65%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8704.2130	--- Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years		65%
8704.2190	--- Other		65%
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%
8704.2220	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years		65%
8704.2230	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years		65%
8704.2290	--- Other		65%
8704.23	-- g.v.w. exceeding 20 tonnes:		
8704.2310	--- New vehicles of g.v.w. exceeding 20 tonnes		85%
8704.2320	--- Used vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years		85%
8704.2330	--- Used vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years		85%
8704.2390	--- Other		85%
	- Other, with only 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%
8704.3120	--- Used vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years		65%
8704.3130	--- Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years		65%
8704.3190	--- Other		65%
8704.32	-- g.v.w. exceeding 5 tonnes:		
8704.3210	--- New vehicles of g.v.w. exceeding 5 tonnes		65%
8704.3220	--- Used vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years		65%
8704.3230	--- Used vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years		65%
8704.3290	--- Other		65%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41	-- Vehicles of g.v.w. not exceeding 5 tonnes:		
8704.4110	--- New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value exceeding \$70,000.00		25%
8704.4120	--- New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value not exceeding \$70,000.00		10%
8704.4130	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.4140	---Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.4150	---Used hybrid vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value exceeding \$70,000.00		25%
8704.4160	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.42	--Vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		10%
8704.4210	--- New hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes of a value exceeding \$70,000.00		25%
8704.4220	--- New hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes of a value not exceeding \$70,000.00		10%
8704.4230	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.4240	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.4250	---Used hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years of a value exceeding \$70,000.00		25%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8704.4260	---Used hybrid vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.43	-- Vehicles of g.v.w. exceeding 20 tonnes:		
8704.4310	--- New hybrid vehicles of g.v.w. exceeding 20 tonnes of a value exceeding \$70,000.00		25%
8704.4320	--- New hybrid vehicles of g.v.w. exceeding 20 tonnes of a value not exceeding \$70,000.00		10%
8704.4330	--- Used hybrid vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.4340	--- Used hybrid vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.4350	--- Used hybrid vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years of a value exceeding \$70,000.00		25%
8704.4360	--- Used hybrid vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years of a value not exceeding \$70,000.00		10%
	Other, with both spark ignition internal combustion piston engine and electric as motore for propulsion.		
8704.51	--Vehicles of g.v.w. not exceeding 5 tonnes:		
8704.5110	--- New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value exceeding \$70,000.00		25%
8704.5120	--- New hybrid vehicles of g.v.w. not exceeding 5 tonnes of a value not exceeding \$70,000.00		10%
8704.5130	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.5140	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.5150	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value exceeding \$70,000.00		25%
8704.5160	--- Used hybrid vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years of a value not exceeding \$70,000.00		10%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8704.52	-- Vehicles of g.v.w. exceeding 5 tonnes:		
8704.5210	--- New hybrid vehicles of g.v.w. exceeding 5 tonnes of a value exceeding \$70,000.00		25%
8704.5220	--- New hybrid vehicles of g.v.w. exceeding 5 tonnes of a value not exceeding \$70,000.00		10%
8704.5230	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.5240	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.5250	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years of a value exceeding \$70,000.00		25%
8704.5260	--- Used hybrid vehicles of g.v.w. exceeding 5 tonnes exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.60	- Other with only electric motor for propulsion:		
8704.6010	--- Other new vehicles with only electric motor for propulsion of a value exceeding \$70,000.00		25%
8704.6020	--- Other new vehicles with only electric motor for propulsion of a value not exceeding \$70,000.00		10%
8704.6030	--- Other used vehicles with only electric motor for propulsion not exceeding 10 years of a value exceeding \$70,000.00		25%
8704.6040	--- Other used vehicles with only electric motor for propulsion not exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.6050	--- Other used vehicles with only electric motor for propulsion exceeding 10 years of a value exceeding \$70,000.00		25%
8704.6060	--- Other used vehicles with only electric motor for propulsion exceeding 10 years of a value not exceeding \$70,000.00		10%
8704.9000	- Other		65%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8705.1000	- Crane lorries		60%
8705.2000	- Mobile drilling derricks		60%
8705.3000	- Fire fighting vehicles		60%
8705.4000	- Concrete-mixer lorries		60%
8705.9000	- Other		60%
87.06	Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05.		
8706.00	- Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05:		
8706.0010	--- For vehicles of Heading 87.02		60%
8706.0020	--- For vehicles of Subheading 8703.10		60%
8706.0030	--- For vehicles of Subheadings 8703.20, 8703.30 and 8703.90		60%
8706.0040	--- For vehicles of Heading 87.04		60%
8706.0050	--- For vehicles of Heading 87.05		60%
8706.0090	--- Other		60%
87.07	Bodies (including cabs), for the motor vehicles of Headings 87.01 to 87.05.		
8707.10	- For vehicles of Heading 87.03:		
8707.1010	--- For vehicles of Subheading 8703.10		60%
8707.1090	--- Other		60%
8707.90	- Other:		
8707.9010	--- For vehicles of Heading 87.02		60%
8707.9020	--- For vehicles of Heading 87.04		60%
8707.9030	--- For vehicles of Heading 87.05		60%
8707.9090	--- Other		60%
87.08	Parts and accessories of the motor vehicles of Headings 87.01 to 87.05.		
8708.10	- Bumpers and parts thereof:		
8708.1010	--- For vehicles of Heading 87.01		60%
8708.1020	--- For vehicles of Subheading 8703.10		60%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8708.1090	--- Other		60%
	- Other parts and accessories of bodies (including cabs):		
8708.21	-- Safety seat belts:		
8708.2110	--- For vehicles of Heading 87.01		Free
8708.2120	--- For vehicles of Subheading 8703.10		Free
8708.2130	--- For vehicles of Subheading 8704 and 8705		Free
8708.2190	--- Other		Free
8708.2200	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter		45%
8708.29	-- Other:		
8708.2910	--- For vehicles of Heading 87.01		60%
8708.2920	--- For vehicles of Subheading 8703.10		60%
8708.2990	--- Other		60%
8708.30	- Brakes and servo brakes; parts thereof:		
8708.3010	--- For vehicles of Heading 87.01		60%
8708.3020	--- For vehicles of Subheading 8703.10		60%
8708.3090	--- Other		60%
8708.40	- Gear boxes and parts thereof:		
8708.4010	--- For vehicles of Heading 87.01		60%
8708.4020	--- For vehicles of Subheading 8703.10		60%
8708.4090	--- Other		60%
8708.50	- Drive axles with differential, whether or not provided with other transmission components, and nondriving axles; parts thereof:		
8708.5010	--- For vehicles of Heading 87.01		60%
8708.5020	--- For vehicles of Subheading 8703.10		60%
8708.5090	--- Other		60%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8708.70	- Road wheels and parts and accessories thereof:		
8708.7010	--- For vehicles of Heading 87.01		60%
8708.7020	--- For vehicles of Subheading 8703.10		60%
8708.7090	--- Other		60%
8708.80	- Suspension systems and parts thereof (including shock absorbers):		
8708.8010	--- For vehicles of Heading 87.01		60%
8708.8020	--- For vehicles of Subheading 8703.10		60%
8708.8090	--- Other		60%
	- Other parts and accessories:		
8708.91	-- Radiators and parts thereof:		
8708.9110	--- For vehicles of Heading 87.01		60%
8708.9120	--- For vehicles of Subheading 8703.10		60%
8708.9190	--- Other		60%
8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.9210	--- For vehicles of Heading 87.01		60%
8708.9220	--- For vehicles of Subheading 8703.10		60%
8708.9290	--- Other		60%
8708.93	-- Clutches and parts thereof:		
8708.9310	--- For vehicles of Heading 87.01		60%
8708.9320	--- For vehicles of Subheading 8703.10		60%
8708.9390	--- Other		60%
8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:		
8708.9410	--- For vehicles of Heading 87.01		60%
8708.9420	--- For vehicles of Subheading 8703.10		60%
8708.9490	--- Other		60%
8708.9500	-- Safety airbags with inflator system; parts thereof		Free

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8708.99	-- Other:		
8708.9910	--- For vehicles of Heading 87.01		60%
8708.9920	--- For vehicles of Subheading 8703.10		60%
8708.9990	--- Other		60%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
	- Vehicles:		
8709.1100	-- Electrical		45%
8709.1900	-- Other		45%
8709.9000	- Parts		45%
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.		
8710.0000	- Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		45%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
8711.1010	--- Not exceeding 10 years		10%
8711.1020	--- Exceeding 10 years		10%
8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
8711.2010	--- Not exceeding 10 years		10%
8711.2020	--- Exceeding 10 years		10%
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
8711.3010	--- Not exceeding 10 years		75%
8711.3020	--- Exceeding 10 years		75%
8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711.4010	--- Not exceeding 10 years		75%
8711.4020	--- Exceeding 10 years		75%
8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
8711.5010	--- Not exceeding 10 years		75%
8711.5020	--- Exceeding 10 years		75%
8711.60	- With electric motor for propulsion:		
8711.6010	--- Electric motorcycles not exceeding 10 years		10%
8711.6020	--- Electric motorcycles exceeding 10 years		10%
8711.90	- Other :		
8711.9010	---Not exceeding 10 years		75%
8711.9020	--- Exceeding 10 years		75%
8711.9090	--- Other		75%
87.14	Parts and accessories of vehicles of Headings 87.11 to 87.13.		
8714.1000	- Of motorcycles (including mopeds)		75%
	- Other:		
8714.9100	-- Frames and forks, and parts thereof		45%
8714.9200	-- Wheel rims and spokes		45%
8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free wheel sprocket wheels		45%
8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		45%
8714.9500	-- Saddles		45%
8714.9600	-- Pedals and crank gear, and parts thereof		45%
8714.9900	-- Other		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
87.16	Trailers and semitrailers; other vehicles, not mechanically propelled; parts thereof.		
8716.1000	- Trailers and semitrailers of the caravan type, for housing or camping		45%
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		45%
	- Other trailers and semi-trailers for the transport of goods:		
8716.3100	-- Tanker trailers and tanker semi-trailers		45%
8716.3900	-- Other		45%
8716.4000	- Other trailers and semi-trailers		45%
8716.8000	- Other vehicles		45%
8716.9000	- Parts		45%
	Arms and ammunition; parts and accessories thereof.		
93.01	Military weapons, other than revolvers, pistols and the arms of Heading 93.07.		
9301.1000	- Artillery weapons (for example, guns, howitzers and mortars):		45%
9301.2000	- Rocket launchers; flamethrowers; grenade launchers; torpedo tubes and similar projectors		45%
9301.9000	- Other		45%
93.02	Revolvers and pistols, other than those of Heading 93.03 or 93.04.		
9302.0000	- Revolvers and pistols, other than those of Heading 93.03 or 93.04		85%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line throwing guns).		
9303.1000	- Muzzle loading firearms		85%
9303.2000	- Other sporting, hunting or target shooting shotguns, including combination shotgun rifles		85%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
9303.3000	- Other sporting, hunting or target shooting rifles		85%
9303.9000	- Other		85%
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of Heading 93.07.		
9304.0000	- Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of Heading 93.07		85%
93.05	Parts and accessories of articles of Headings 93.01 to 93.04.		
9305.1000	- Of revolvers or pistols		85%
9305.2000	- Of shotguns or rifles of Heading 93.03		85%
	- Other:		
9305.9100	-- Of military weapons of Heading 93.01		85%
9305.9900	-- Other		85%
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306.2100	-- Cartridges		85%
9306.2900	-- Other		85%
9306.3000	- Other cartridges and parts thereof		85%
9306.9000	- Other		85%
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF DUTY
9307.0000	- Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		45%

SECOND SCHEDULE
SPECIAL CLASSIFICATION
PROVISIONS

Chapter 98
CHAPTER NOTES

1. The provisions of this Chapter are not subject to the rule of relative specificity in the General Rules of Interpretation 3(a). Any article which is described in any provision in this Chapter is classifiable in that provision if the conditions and requirements thereof and of any applicable regulations are met.
2. The classification codes in Headings 98.7A through 98.9P are to be used in conjunction with the applicable classification code from Chapters 1 through 97, where the article meets the specified conditions for an exemption from duty or a reduction of duty. Where any business is applying for any concession in this chapter the same must be in possession of a valid Business License and current Tax Compliance Certificate (TCC).
3. The following conditions pertain to the use of the classification code(s) in **Heading 98.75**:
 - (1) Any floriculturist, horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Marine Resources may apply to the Minister for a certificate providing for a duty exemption on such materials and equipment as listed in Part “D” of the Tariff Act, for use in the Agriculture and Fisheries Industries.
 - (2) Where the goods specified by the Minister are purchased in The Bahamas the excise taxes paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.
 - (3) Use of the exemption is subject to the approval of the Minister.
4. The following conditions pertain to the use of classification code(s) in **Heading 98.76**:
 - (1) Any farmer registered with the Minister for Agriculture, and upon presentation of a certificate from the Minister of Agriculture may apply to the Minister for a certificate providing for duty exemption on materials and equipment as listed in Part “D” of the Tariff Act, for use in the livestock and fish farming industries.
 - (2) Use of the exemption is subject to the approval of the Minister.
5. The following conditions pertain to the use of classification code(s) in **Heading 98.77**:
 - (1) Any fisherman, upon presentation of a certificate from the Minister of Marine Resources, may apply to the Minister for a certificate providing for duty exemption on materials and equipment for use in the commercial fishing and bone fishing industries, as listed in Part “D” of the Tariff Act.
 - (2) Use of the exemption is subject to the approval of the Minister.
6. The following conditions pertain to the use of the classification code(s) in **Heading 98.79**:
 1. In the case of disembarking passengers who are returning residents the general exemption applies to: -

- (a) All household effects, wearing apparel, articles of personal adornment, toilet articles and similar personal effects, being household effects, apparel, articles and effects proved to have been taken out of The Bahamas by him;
 - (b) Alcoholic beverages not exceeding one quart of spirits and one quart of wine (adults only);
 - (c) Tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars (adults only); and
 - (d) Any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of \$500.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar year, except that where any resident (regardless of age) is returning after an absence of one year or more, and has proof of being absent for such time the limit of value of such articles shall be \$1000.
- (2) In the case of an adult passenger, who is not a returning resident the general exemption applies to:
- (a) All baggage (possessed and used abroad by such passengers including wearing apparel, and articles of personal effects), not intended for resale;
 - (b) Articles and effects possessed and used abroad by such passenger) not intended for sale;
 - (c) Alcoholic beverages not exceeding one quart of spirits and one quart of wine;
 - (d) Tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (e) Any other articles up to a value of \$100.
- (3) A **“returning resident”** means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.

7. The following conditions pertain to the use of the classification code(s) in **Heading 98.79**:

- (1) In the case of a returning resident who, having been absent from The Bahamas for two consecutive years or more is returning to The Bahamas for permanent residence and –
 - (a) Is retired; or
 - (b) Had been in full-time employment at some time during the period of absence; or
 - (c) Had been enrolled full-time in a course of study in a post-secondary school at some time during the period of absence. This exemption is limit to one approval per year.
- (2) The general exemption applies to: –
 - (a) All household effects, books, apparel, footwear, articles of personal adornment, toilet articles and other articles and effects not intended for sale nor for the purpose of any business, being articles and effects brought into The Bahamas by the resident up to a limit in value of \$10,000; and
 - (b) One vehicle up to a limit in value of \$30,000.
- (3) A returning resident is not entitled to the general exemption more than once in every 5 years.
- (4) **“Returning resident”** means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was a citizen or permanent resident of The

Bahamas.

8. The following conditions apply to the use of the classification code(s) in **Heading 98.81**:

- (1) For use with respect to all goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this item.
- (2) The importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.

9. The following conditions apply to the use of the classification code(s) in **Heading 98.85**:

- (1) Any new motor vehicles imported for use by the holder of a taxicab, livery car license or omnibus franchise.
- (2) Where any new motor vehicles is purchased in The Bahamas for the use as a taxicab, livery car or omnibus the excise tax paid on the said motor vehicles shall be refunded by the Comptroller of customs.
- (3) Where any motor vehicles is imported into or purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus as specified in sub-items (a) and (b) and the said motor vehicles is used for any purpose other than that of a taxi-cab, livery car or omnibus, the excise taxes which would have been payable shall forthwith thereafter become payable and the excise taxes which were refunded shall be payable.
- (4) The owner of a new motor vehicles imported or purchased under **Heading 98.85** shall only be entitled to such duty-free concession once every five years.

10. The following conditions apply to the use of the classification code(s) in **Heading 98.86**:

- (1) Petroleum products used exclusively for generating electricity.

11. The following conditions pertain to the use of the classification code(s) in **Heading 98.69**:

- (1) Any manufacturer registered with the Ministry of Finance may apply to the Minister for duty exemption on materials and equipment as listed in Part "D" of the Tariff Act, for use in the manufacture of handicraft items or for use in cottage or light industries.
- (2) The importation of the goods and equipment approved by the Minister shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.
- (3) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries is used by a manufacturer for any purpose other than that for which the exemption was granted the customs duties which would have been payable shall immediately become payable.

(4) Cottage or light industries means any business with a turnover not exceeding three million dollars (\$3,000,000)

12. The following conditions pertain to the use of the classification code(s) in **Heading 98.89**:

(1) Any commercial printer registered with the Ministry of Finance may apply to the Minister for a certificate providing for duty exemption on any of the following materials and equipment, for use in the commercial printing industry as the Minister may approve:

- (a) Book binding machines;
- (b) Chemicals for developing and fixing negatives;
- (c) Commercial staples;
- (d) Foundation solutions;
- (e) Jumbo roll of printers' paper;
- (f) Lithographic camera;
- (g) Lithographic film;
- (h) Plate maker;
- (i) Plate material;
- (j) Press;
- (k) Press blankets and rollers;
- (l) Printers ink;
- (m) Thermographic power;
- (n) Toner and etch;
- (o) Toner cartridges/colour inks.

(2) The Minister may grant duty exemption for any item not on the list under paragraph (a).

13. The following conditions pertain to the use of concession code(s) **Headings 98.90**:

(1). For the purpose of this heading and subheadings a new business is considered as follows:

- (a) A business that has been in existence from zero (0) to three (3) years;
- (b) A business with a capital investment not exceeding \$3 million.

(2). The following condition pertains to the use of this concession upon the importation of vehicles. Vehicles must be:

- (a) Work vans and work trucks for commercial purpose only;
- (b) Hybrid or electric vehicles only;
- (c) Used solely for the conducting of business; or
- (d) Vehicles must remain within the company's inventory for a minimum of three (3) years.

TARIFF CODE Heading/ subheadings	ARTICLE DESCRIPTION	RATE
98.7A	General exemption for goods imported as cargo.	
987A.0010	Returning residents who meet the conditions specified in Note 7 to this Chapter	Free
98.69	General exemption for goods in the Light Cottage and Handicraft Industries.	
9869.0000	Goods and equipment for use in the Light Cottage and Handicraft industries that meet the conditions as specified in Note 11 to this Chapter	Free
98.70	Exemption from duty for goods for use by consular, diplomatic, and international organizations.	
9870.0010	Goods for use by consulates and consular officers, as specified by or under the Consular Relations and Commonwealth Officers Act	Free
9870.0020	Goods for use by diplomatic offices and diplomatic officers, as specified by the Minister.	Free
9870.0030	Goods for use by international organizations, as approved by the Minister	Free
98.71	Exemption from duty for establishments of foreign states.	
9871.0000	Goods for the use of an official establishment wholly maintained and operated by a Foreign State pursuant to an agreement with the Government of The Bahamas	Free
98.72	Exemption from duty for The Bahamas National Trust.	
9872.0000	Goods for use exclusively by The Bahamas National Trust, when imported with the prior approval of the Minister	Free
98.73	Exemption from duty for charitable goods.	
9873.0000	Goods imported by a charitable organization with the prior approval of the Minister and for use exclusively for charitable purposes	Free
98.74	Exemption from duty for gifts to the Government of The Bahamas.	

9874.0000	Gifts to the Government of The Bahamas. Any gift over \$50,000 must be approved by The Cabinet	Free
98.75	General exemption for registered floriculturist, horticulturist, agricultural cooperative societies and farmers.	
9875.0000	Goods for use by registered floriculturist, horticulturist, agricultural cooperative societies and farmers that meet the conditions specified in Note 3 to this Chapter	Free
98.76	General exemption for goods for use in the livestock and fish farming industries.	
9876.0000	Goods for use in the livestock and fish farming industries that meet the conditions specified in Note 4 to this Chapter	Free
98.77	General exemption for goods for registered fishermen for use in the commercial fishing and bone fishing industries.	
9877.0000	Goods for use in the commercial fishing and bone fishing industries that meet the conditions specified in Note 5 to this Chapter	Free
98.78	General exemption for aircraft parts and accessories for use by craft on scheduled international air services, by Bahamasair Holdings Limited, and aircraft on scheduled and chartered air services domestically and internationally.	
9878.00	Aircraft parts and accessories for use by aircraft on scheduled and chartered domestic and international flights	
9878.0010	Aircraft accessories and instruments necessary for aircraft operations	Free
9878.0020	Lubricants, deicing fluids, hydraulic and cooling fluids to be used by aircraft	Free
9878.0030	Equipment and machinery specifically designed for ground repair, maintenance and service of craft for use within the limits of any customs place or any other approved place designated by the Minister	Free
9878.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free
98.79	General exemption for baggage of passengers.	

9879.1000	Of returning residents who meet the conditions specified in Note 6 (1)	Free
9879.2000	Of other passengers who meet the conditions specified in Note 6 (2)	Free
98.80	General exemption for educational, scientific and cultural goods.	
9880.0010	Specially designed articles imported by institutions or organizations concerned with the welfare of the handicapped, on approval by the Minister	Free
9880.0020	Goods including new buses once every five years, for use exclusively in or by public or private educational institutions, on approval by the Minister	Free
9880.0030	Specialized equipment, medical supplies and domestic supplies for use by the handicapped, chronically ill, socially disadvantaged or the elderly	Free
98.81	General exemption for relief goods.	
9881.0000	Goods intended to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified. Note 8 to this Chapter	Free
98.82	Goods manufactured or processed in the Port Area.	
9882.0000	Goods manufactured or processed in the Port Area by manufacturers registered with and approved by the Ministry responsible for Trade and Industry and the Ministry of Finance	Free
98.83	Section 33 of the Petroleum Act.	
9883.0000	The holder of a permit, license, or lease or any contractor employed by any such holder, in respect of the importation into The Bahamas or the taking out of bond within The Bahamas, of any plant, machinery, tools or equipment which are peculiar to and necessary for the purpose of the permit, license or lease	Free

98.84	General exemption for buses imported by a religious organization for its exclusive use.	
9884.0000	Buses not older than eight years; and limited to one import every five years with prior approval of the Minister	Free
98.85	General exemption for taxicabs and omnibuses.	
9885.0010	Motor vehicles not more than three years old as specified in Note 9 to this Chapter	Free
98.86	General exemption for Petroleum products Bahamas Power and Light and any licensed entity.	
9886.0010	Petroleum products imported by the Bahamas Power and Light as specified in Note 10 to this Chapter	Free
9886.0020	Petroleum products imported by any licensed entity with the prior approval of the Government of The Bahamas as specified in Note 10 to this Chapter	Free
98.87	General exemption for historic buildings.	
9887.0000	Materials used to restore and maintain historic buildings registered in the National Register	Free
98.88	General exemption for vessels and vessels parts.	
9888.0010	Engine and other mechanical parts for motor vessels used in the Inter-Island service, with the prior approval of the Minister	Free
9888.0020	Parts and other non-consumable goods for the sole use on a vessel entered under a temporary cruising permit, (Form Number C-39)	20%
98.89	General exemption for printing equipment and raw materials.	
9889.0010	Printing goods that meet conditions specified in Note 12 to this chapter	Free
9889.0020	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 12 to this Chapter.	Free
98.90	Vehicles for the Government of The Bahamas.	
9890.0000	Vehicles for the Government of The Bahamas	Free
98.91	The Water and Sewerage Corporation Act.	

9891.0000	The Water and Sewerage Corporation Act	Free
98.92	Family Islands Development Encouragement Act.	
9892.0010	Goods and equipment approved under this Act for Bahamian Citizens and Permanent Residents only	Free
9892.0020	Goods and equipment approved under this Act for Non-Citizens and Non-Permanent Residents only	50% of the Liable Duty
98.93	The Agricultural Manufactories Act.	
9893.0000	The Agricultural Manufactories Act	Free
98.94	Albany Project.	
9894.0000	Albany Project	Free
98.95	AUTEC Agreement.	
9895.0000	AUTEC Agreement	Free
98.96	Spirits and Beer Manufacturing Act.	
9896.0010	Businesses under 5 years	Free
9896.0020	Businesses over 5 years	10%
98.97	Industries Encouragement Act.	
9897.0000	Industries Encouragement Act	Free
98.98	Hotel Encouragement Act.	
9898.0010	Hotel Encouragement Act for construction materials	Free
9898.0020	Hotel Encouragement Act for other supplies	Free
9898.0030	Hotel Encouragement Act Construction Plant	Free
98.99	Commonwealth Brewery.	
9899.0000	Commonwealth Brewery	Free
98.9E	Electricity Act.	
989E.0010	Items – New Providence (N.P.)	10%
989E.0020	Generators and Engines (N.P.)	Free
989E.0030	Items – Family Islands (F.I.)	10%
989E.0040	Generators and Engines (F.I.)	Free
98.9F	Capital goods for businesses located outside the Port Area in Grand Bahama.	
989F.0000	Capital goods for businesses located outside the Port Area in Grand Bahama	Free
98.9G	Processing machinery for use in the recycling of waste, with the approval of the Minister.	

989G.0000	Processing machinery for use in the recycling of waste, with the approval of the Minister	Free
98.9H	Altar Wine.	
989H.0000	Altar Wine	Free
98.9I	Heads of Agreement.	
989I.0000	Concession for goods and equipment imported under any Heads of Agreement between the Government of The Bahamas and any entity	Free
98.9J	Solar Panel System.	
989J.0000	Concession for Solar Panels imported with all components to complete installation of one system.	Free
989J.0010	Parts and Accessories	Free
98.9L	South Riding Point.	
989L.0000	South Riding Point	Free
98.9N	Economic Empowerment Zone Act, 2018 (No. 18 of 2018)	
98.9O	Concession for New/Start-up businesses as specified in Note 13 to this chapter.	
989O.0010	Work vans and work trucks, Hybrid or electric vehicles	Free
989O.0020	Items deemed as capital investment	Free
98.9P	Machinery parts and accessories for the sole use in the Manufacturing Industry, approved by the Minister.	
989P.0000	Parts and Accessories	Free