



# CONTACT INFORMATION

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## TRAINING UNIT - (Headquarters)

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## HARBOUR OFFICE

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## ABACO

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*Produced by the Bahamas Customs & Excise Department*



# RATES of DUTY

**Frequently Imported  
Items  
Processing  
Environmental Levy  
and VAT Fees**

## DISCLAIMER

*This booklet is provided for information only and is **not** considered a legal document. The authority of all rates of duty and classifications for the purpose of collecting revenue is the Tariff Act.*

*For further information, please visit our Customs website at [www.bahamascustoms.gov.bs](http://www.bahamascustoms.gov.bs)*

**JULY 2024**

## How VAT is Calculated?

*VAT - is applicable to Value, Actual Duty, Processing Fees, Storage, Insurance, Freight, Other charges, Local landed charges and Environmental Levy fees*

### C17/C18 - Accompanied & UnAccompanied Baggage Declaration

Example #1 – Passenger declares a TV valued at \$600 and is claiming exemption.

Duty is calculated on the following:  $[\$600 - \$500 \text{ (Exemption)}] = \$100$

~ \$100 (Amount after Exemption)	= \$ 100.00
~ \$100 (value) * 35% (duty rate)	= \$ 35.00
~ Environment Levy fee for Television	= \$ 5.00
~ Total Landed Cost	<u>\$140.00</u>
~ \$140 * 10% (VAT)	= <u>\$ 14.00</u>

**Total Amount to be Paid = \$35 + \$5 + \$14.00 = \$54.00**

### C18A - Courier/Parcel List Baggage Declaration

Example #2 – The courier submits a C-18 with a TV valued at \$400;

VAT will be applied as follows:

~ \$400 (value of TV)	= \$ 400.00
~ \$400 (value) * 35% (duty rate)	= \$ 140.00
~ \$400 (value) * 1% (processing fee)	= \$ 10.00
~ Environment Levy fee for Television	= \$ 5.00
~ Storage Fees (if applicable)	= \$ 0.00
~ Freight/INS/Other Charges	= \$ 110.00
~ Total Landed Cost	<u>\$655.00</u>
~ \$655 * 10% (VAT)	= <u>\$ 65.50</u>

**Total Amount to be Paid = \$140 + \$10 + \$5 + \$65.50 = \$220.50**

## LIST OF CONCESSION IN CHAPTER 98

### Taxis or Livery Vehicles & Omni Buses



The following conditions apply to the use of the classification code (s) in

#### Subheading 9885.00:

Any motor vehicle not more than five years old imported for use by the holder of a taxi-cab, livery car license or omnibus franchise.

Where any motor vehicle not more than five years old is purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus the excise tax paid on the said motor vehicle shall be refunded by the Comptroller of Customs.

Where any motor vehicle 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 vehicle 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.

The owner of a motor vehicle not more than five years old imported or purchased under **subheading 9885.00** shall only be entitled to such duty free concession once every five years.

### Duty free Concession for School Supplies:



School supplies pertaining to the use of classification code **9813.0020**. Prior approval is required by the Minister of Finance.

### Duty Free Concession Clothing & Shoes



Clothing and shoes pertaining to the use of classification codes **9863.0010, 0020, 0030, 0040, 0050**. Prior approval is required by the Minister of Finance.



## LIST OF CONCESSION IN CHAPTER 98

### Religious Organizations:

The following conditions pertain to use of the classification code (s) in **Heading 98.15:**

- (a) The following goods are eligible for the general exemption when imported with the prior approval of the Minister by a religious organization for its exclusive use, and upon presentation of a certificate from the Minister:

- |                                 |                                       |
|---------------------------------|---------------------------------------|
| (1) Organs;                     | (2) Pianos                            |
| (3) Drums;                      | (4) Tambourines;                      |
| (5) Trumpets;                   | (6) Saxophones                        |
| (7) Guitars;                    | (8) Other musical instruments         |
| (9) Bells                       | (10) Altar candles                    |
| (11) Stained glass windows      | (12) Communion wafers                 |
| (13) Wine & Water Claret        | (14) Torches                          |
| (15) Holy Water Vessels         | (16) Chalices                         |
| (17) Ciboria                    | (18) Bread Containers;                |
| (19) Tabernacles                | (20) Crucifixes (Crosses)             |
| (21) Communion Linen            | (22) Communion Glasses                |
| (23) Statues                    | (24) Altar & Accessories              |
| (25) Congregational Chairs/Pews | (26) Altar Chairs                     |
| (27) Carpet                     | (28) Audio and Audio-visual equipment |
| (29) Air Condition              | (30) Pastors/Priests altar attire     |
| (31) Building Material          |                                       |

### Church Buses

The following conditions apply to the use of the classification code in **Subheading 98.84:**

Buses not more than eight years old for the exclusive use of a religious organization **once every five years** with prior approval of the Minister.

**All non-profit and charitable organizations must be –**

- (a) Incorporated; and (b) Designated as a non-profit organization by the Registrar General or the Attorney-General.

### Dilapidated Buildings:

The following conditions apply to the use of the duty-free concession of **Heading 98.59 –**

1. Dilapidated Building is defined as a building in a state of disrepair or ruin as a result of age or neglect.
2. Must be deemed abandoned by the Ministry of Works
3. Use of this exemption ends on 30th June, 2025.

## How VAT is Calculated Cont'd?

### C13 - Home Consumption Entry

**Example #3** – Importer submits a C-13 entry for a vehicle valued at **\$10,000.**

~ <b>\$10,000</b> (value of vehicle)	= \$ 10,000.00
~ <b>\$10,000</b> (value) * 65% (duty rate)	= \$ 6,500.00
~ <b>\$10,000</b> (value) * 1% (processing fee)	= \$ 100.00
~ Environment Levy fee for Vehicle	= \$ 250.00
~ Storage Fee (\$50 p/w) (only when applicable)	= \$ 50.00
~ Freight/INS/Other Charges (not a standard fee)	= \$ 900.00
~ Landed charges	= \$ 100.00
~ Security Fees (Vehicles Imported/Exported)	= \$ 10.00
(20ft Containers Imported & Exported)	
~ Total Landed Cost	= <u>\$ 17,910.00</u>
~ <b>\$17,910 * 10%</b> (V.A.T.)	= <b>\$ 1,791.00</b>

**Total Amount to be Paid = \$6,500 + \$100 + \$250 + \$50 + \$1,791.00 = \$8,901.00**

Over 10 Years — 20% Environmental Levy

### Effective as of 1st January, 2015:

Duty of Gas/Diesel	-	<b>\$1.15</b>	per US gallon
LP Gas - Propane	-	<b>\$0.40</b>	per US gallon

VAT HOTLINE: 242-225-7280 - **Frequently Asked Questions**



DEPARTMENT OF  
INLAND REVENUE  
Central Revenue Administration

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# 2024 Frequently Imported Items

Customs Duty rates have been reduced due to the implementation of VAT and is calculated on the Actual Value for price paid or payable and not Duty Liable.

Head	Item	Description	Rate of Duty	Envir. Levy
8415	Air Condition	hybrid	FREE	\$10 ea.
8415	Air Condition	Solar	FREE	\$10 ea.
8415	Air Condition	Wall /Window	5%	\$10 ea.
3307	Air Fresheners	Canned Spray	45%	
8531	Alarm System		FREE	
2008	Almond Butter		FREE	
7607	Aluminum Foil		30%	
8518	Amazon Echo		FREE	
8525	Amazon Fire Sticks		FREE	
8518	Amplifier		45%	
8525	Android/Apple TV boxes		FREE	
2309	Animal Food		FREE	
3820	Anti Freeze		40%	
9701	Artwork	Original	10%	
2714	Asphalt	Road Surfacing	45%	
8708	Auto Parts		60%	
6306	Awnings		45%	
8201	Axes		10%	
6111	Baby & Toddler Clothing	Size 6 and under	FREE	
3924	Baby Bottle		FREE	
3924	Baby Bottle and Bottle Nipples		FREE	
9401	Baby Car Seat		FREE	
9403	Baby Cribs and Baby Playpen		FREE	
9401	Baby High Chair		FREE	
9619	Baby Pampers		FREE	
8715	Baby Stroller		FREE	
3401	Baby Wipes		FREE	
8429	Backhoe		45%	

We've  
Changed how  
We do  
business!



**click2clear**  
YOUR NEW CUSTOMS ONLINE PORTAL

Click2Clear (formerly the *Bahamas Electronic Single Window*) is a new initiative implemented by The Bahamas Government to facilitate one access point for traders and businesses within The Bahamas that is connected to various government agencies. This new initiative will replace the current EDI system being used to submit and clear declarations. The system will allow certain processes within the Customs Department that normally took two to three hours to complete, to be completed within a few minutes, thus making trade in the Bahamas much easier.

To access the new system one must first register online at:

<https://www.besw.gov.bs/TFBSEW/registration/registrationPage.jsp>.

Click2Clear is a system for the **Import and Export of Cargo Only**. This does **not** include **baggage claim** after returning from vacation or travel abroad. For instance, ordering online either by air or sea for companies like MailBoat, FedEx, ZipX, DHL etc...

The following information is required for registration for companies –

- Certificate of Registration (TIN)
- Compliance certificate
- Current Business License
- Broker License
- Identification

#### List of clientele

1. Click2Clear is now live, encompassing the entire Bahamas.
2. **Click2Clear (C2C)** is equipped with a robust risk module, which allows **C2C** to instantaneously check a declaration submitted into it. In an effort to modernize the Department, Our focus will change to post entry checking rather than pre entry checking which is centered around trade facilitation.
3. The Government of the Bahamas with the assistance of the Inter-American Bank (IADB or IDB) is implementing a trade sector support program. The overall objective of the program is to improve the operational efficiency of the Customs

and Excise Department (CED) and to prepare the Government of the Bahamas for accession to the World Trade Organization.

The program is divided into three components:

1. **Strengthening the Customs Management** through modernizing the Organizational structure and our human resources capabilities.
2. **Modernizing Customs Operations** – hence the establishment of the **Click2Clear** interface.
3. **Enhancement of International Trade Institutional Platform** which is being Component 2 the single largest component of the program , contains 4 areas of activity
  - Business Process re-engineering
  - Customs Automated Management System
  - Strengthening border control and security
  - Trade Facilitation

There are stakeholders connected to the **C2C**; Stakeholders are the persons who have interest or concerns in the business of the Customs Department. This would include all concerned citizens and all businesses within The Commonwealth of The Bahamas. More specifically, our Stakeholders include:

- Shipping Companies
- All Shipping agents
- Couriers
- Intermediary companies
- Airlines
- Airline Agents
- Brokers
- Importers
- Governmental Agencies
- Retail Business owners
- Wholesale Companies
- Exporters
- Agents
- Residents

**Working hard to serve you better!**

## Processing Fees

\*A processing fee of one percent (1%) *ad valorem*, subject to a minimum fee of ten dollars (\$10.00) and a maximum fee of One thousand dollars (\$1,000.00), is collected on cargo imported and exported as per forms below:

Form	Form Description	Fee
<b>*C13</b>	Home Consumption Entry (Now the Single Administrative Document)	<b>1%</b>
<b>*C14</b>	Entry for Goods Imported Conditionally Duty free under the Hawksbill Creek Agreement	<b>\$10</b>
<b>*C16</b>	Warehousing Entry	<b>1%</b>
<b>*C29</b>	Export Entry for Domestic Goods	<b>1%</b>
<b>*C30</b>	Re-Export Entry for Imported Goods not under Drawback	<b>1%</b>
<b>*C35</b>	Transshipment Entry	<b>1%</b>
<b>*C41</b>	Application to Import Goods for a Temporary Use or Purpose	<b>1%</b>
<b>*C46</b>	Export Entry for Drawback Goods including Stores	<b>1%</b>
<b>*C47</b>	Drawback Claim	<b>1%</b>
<b>C2</b>	Reports Inwards of Vessels	<b>\$75</b>
<b>C7</b>	Aircraft General Declaration Inwards and Outwards—Charter (4 seats or less).	<b>\$75</b>
<b>C7</b>	Aircraft General Declaration Inwards and Outwards—Regularly Scheduled Commercial Aircraft.	<b>\$50</b>
<b>C7A</b>	Inward Declaration and Cruising Permit for Private Aircraft entering The Bahamas (Recreational Purposes only)	<b>\$150</b>
<b>C7B</b>	Aircraft General Declaration Inwards and Outwards—Private Commercial Charter (More than 4 seats).	<b>\$150</b>
<b>C7C</b>	Aircraft General Declaration Inwards and Outwards—Commercial Cargo Flight	<b>\$150</b>
<b>C19</b>	Application for Release of Perishable or Other Goods Prior to Payment of Duty	<b>\$25</b>
<b>C24</b>	Ex-Warehouse Home Consumption Entry	<b>\$25</b>
<b>C25</b>	Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores	<b>\$25</b>
<b>C26</b>	Ex-Warehouse Removal Entry	<b>\$25</b>
<b>C27</b>	Re-Warehousing Entry	<b>\$25</b>
<b>C28</b>	Entry Outwards of Vessel	<b>\$75</b>
<b>C48</b>	Miscellaneous Refund Claim	<b>\$75</b>
<b>C54</b>	Application for Payment of Proceeds of Sale of Goods	<b>\$75</b>

Head	Item	Description	Rate of Duty	Envir. Levy
4901	Books	Reading	FREE	
4820	Books	Receipt	45%	
2710	Brake Fluid		40%	
6813	Brake Pads		45%	
6212	Bras		20%	
1905	Bread		FREE	
4901	Brochures	Educational	30%	
9603	Broom		45%	
4909	Business Cards	Blanks	40%	
4909	Business Cards	Printed	60%	
0405	Butter		FREE	
8304	Cabinets	Office (Filing)	45%	
9403	Cabinets	Wooden	25%	
8544	Cable	USB Chord	FREE	
8470	Calculator	Electric	10%	
8470	Calculator	Handheld	5%	
4910	Calendars		60%	
8525	Camera	Digital	FREE	
8525	Camera	Surveillance	FREE	
8525	Camera	Video	FREE	
8509	Can Opener	Electric	45%	
8210	Can Opener	Portable	25%	
1704	Candies	Hard	60%	
1704	Candies	Soft	30%	
3406	Candles		45%	
6506	Caps	Surgical	Free	
8512	Car Alarm		45%	
8523	Cards	ATM	45%	
5701	Carpet		45%	
8470	Cash Register	POS System	FREE	
8470	Cash Register		45%	
7326	Casket	Metal	25%	
9018	Catheters		FREE	
8523	CD	Blank	10%	

Head	Item	Description	Rate of Duty	Envir. Levy
8523	CD Players		35%	
8519	CD with Music/Movies		10%	
2523	Cement	Portland	FREE	
1104	Cereal		FREE	
7323	Chafing Pans	Stainless Steel	45%	
0406	Cheese		Free	
0207	Chicken	Parts	10%	
0207	Chicken	Whole	30%	
1806	Chocolates		30%	
9405	Christmas Lights		30%	
9405	Christmas Lights	LED	FREE	
9505	Christmas Ornaments		45%	
9505	Christmas Tree	Artificial	45%	
0604	Christmas Tree	Fresh - Cut	35%	
2404	Cigarettes		\$0.25/Stick	
8543	Cigarettes ( <i>Electronic</i> )	With Nicotine	300%	
8543	Cigarettes ( <i>Electronic</i> )	Without Nicotine	100%	
2404	Cigarillos, etc ( <i>Other</i> )		300%	
2404	Cigars		\$3/Stick	
9105	Clock	Time - Payroll & Wall	45%	
6110	Clothing	Outer Wear	20%	
6107	Clothing	Underwear	20%	
6309	Clothing	Used	20%	
0901	Coffee		FREE	
8416	Coffee Makers		35%	
3303	Cologne		FREE	
9404	Comforters ( <i>Bed</i> )		45%	
4911	Commercial Catalogs		40%	
8414	Compressor	Air	45%	
8471	Computer Accessory		FREE	
8517	Computer Modem		FREE	
8471	Computer Monitor		FREE	
8413	Computer Printer	Multifunction	FREE	



## Frequently Asked Questions

**Value of Similar Goods** - Where the Value of Identical Goods is not found, the Customs may determine a value based on the value of similar goods, taking into account difference in size, brands or any other differences;

**Deductive Value** - Where the value of similar goods cannot be determined, a deductive value may be determined by Customs. This is done by determining the transactional value of individual units which make up the item which is being imported;

**Computed Value** - Where the Deductive value may not be determinable, Customs may compute the value based on the value of the materials that was required to make the item being imported; and

**Residual basis of valuation** - Where the computed value is not determinable, Customs may compute the value based on Residual Value, which is any value which may be determined by combining any of the previous valuation methods to derive the true transactional value.

The Bahamas Customs does not value goods based on:

- the selling price within the Bahamas
- The higher of two alternative values
- The price on the domestic market
- Cost of production, other than computed values which are determined above.
- The price of goods for export to a country other than this Customs Territory.
- Minimum Customs values; or
- Arbitrary or fictitious values.

**Q. If I have lost or misplaced my invoice, how can I clear my goods?**

A. All shipments being entered into The Bahamas require a proper invoice from the supplier. In the absence of the proper invoice, the importer may contact the supplier and have a copy of the invoice sent either by electronic format or in hard copy.

**Q. What format of documents does Customs accept for electronic submission of documents.**

A. Customs accepts xls, pdf, doc, or csv formats for declarations, however in the submission of support documents, it is a requirement that the documents are submitted in a electronic signature format, such as pdf, tif, jpg. The format for all invoices and supporting documents should be in a format where it cannot be altered when sent to them by the suppliers.

*These questions are based on frequent enquires made to the Training Unit daily. Please feel free to call the customs office for any further clarification or any further questions to be answered accurately.*

**Q.** I am importing a vehicle from Japan. What do I have to do when the vehicle arrives to get it cleared?

**A.** Once you have ordered a vehicle from Japan, The documents will be sent to you Via DHL or UPS. The package will contain all of the necessary documents for the clearance of your vehicle. Upon receipt of the documents, you then proceed to the Shipping Agent, which will be stated in your instructions in the package. You will be responsible for the local landing fees which are not included in the fees paid to the company you have purchased your vehicle. Give the Local Landing Receipt along with the other documents to your broker to be submitted to Customs for the Clearance of the vehicle. Duty is applicable on the Value of the Vehicle. Levy is charged for each vehicle and a processing fee is charged on the Value of the vehicle. The VAT is charged on the Landed Cost which consists of the Cost of the Vehicle, Freight, Excise Duty, Levy and Processing fee. If the VAT was paid on the local landing charges then it does not have to be added to the Customs Entry. A conditional report will be prepared by the Customs Department stating the condition of the vehicle at the time of arrival. This too should be attached to the Customs entry either Digitally or in hard copy.

**Q.** What documents do I need to clear a shipment entering the country as freight?

**A.** Each import requires all relevant invoices, Freight Bill, Freight Invoice and the relevant Customs entry form. If an entry is made digitally, the customs system will prepare all documents once the information is submitted.

**Q.** When coming in as a passenger what exemption am I entitled to?

**A.** Each resident is entitled to \$500 exemption twice a year. Each Visitor is entitled to \$100 each trip.

**Q.** How do you become a broker?

**A.** To become a Broker, one must apply to the Office of the Comptroller and must inform the Comptroller of his/her intention. The exam date, as well as any information on courses or reviews for the exams would then be sent to the requestor as it is available.

**Q.** Can The Customs Officer change the value of the item that I have declared?

**A.** The Bahamas Customs Department values all goods based on the WTO Valuation Agreement. Where Duty is collected on "ad valorem" (*meaning the levying of tax or customs duties in proportion to the estimated value of the goods or transaction concerned*)) rates of duty shall be appraised according to the provisions set out below:

**Price Actually Paid or Payable (PAPP)** - The primary means of valuation is determined by the transactional value or the actual price paid where it can be determined that there is no conditional relationship between the buyer and seller. All costs included which benefit the seller are included in the transactional value. Where it is easily determined that a charge on the invoice is paid to any other freight forwarder or delivery company it may be deducted from the transactional value and included on the calculations for VAT only;

**Value of Identical Goods** - Where the PAPP cannot be determined, or it is found to be that the sale was conditional or based on a relationship, Customs may find the value of identical goods and use that value for the clearing of that shipment;

Head	Item	Description	Rate of Duty	Envir. Levy
8413	Computer Printer	Print only	FREE	
8517	Computer Router		FREE	
8471	Computer Scanner		5%	
8523	Computer Software		FREE	
8471	Computers		FREE	\$5 ea.
0402	Condensed Milk		FREE	
4014	Condoms		FREE	
9001	Contact Lens		FREE	
4816	Copy Paper	Multi-purpose	5%	
1602	Comed Beef	Canned	FREE	
6201	Costumes of Textile		20%	
6201	Costumes other than Textile		45%	
1704	Cough Drops		FREE	
9609	Crayons		FREE	
0402	Cream		FREE	
8470	Creditcard Machine		FREE	
8516	Curling Iron		35%	
6303	Curtains		30%	
4820	Daily Planners		60%	
9018	Defibrillator		FREE	
3814	Degreasers		45%	
1602	<b>Deli Meats</b>	• Beef,	FREE	
1602	<b>Deli Meats</b>	• -Ham	FREE	
1602	<b>Deli Meats</b>	• Other Including Mixtures Sliced/Unsliced	FREE	
1602	<b>Deli Meats</b>	• Turkey Sliced/Unsliced	FREE	
3307	Deodorant		FREE	
3402	Detergent	Washing	FREE	
4820	Diaries		45%	
6912	Dishes	Ceramic	5%	
6911	Dishes	Porcelain/China	5%	
9619	Disposable Underwear		FREE	
9503	Dolls		20%	
3925	Doors	Interior/Exterior	FREE	
6303	Drapes		30%	

Head	Item	Description	Rate of Duty	Envir. Levy
0813	Dried Mixed Fruit	Packaged	35%	
0813	Dried Mixed Fruits	Unpackaged >20lbs	5%	
8806	Drones with camera		FREE	
8451	Dryer (Clothes)		45%	\$15 ea.
8451	Dryer (Less than 22lbs capacity)		5%	\$15 ea.
6809	Drywall		FREE	
6808	Durock		FREE	
8518	Earphones		FREE	
7210	Eaves Drip		5%	
8543	E-Book Reader	(Kindle/Nook/Sony Reader)	FREE	
0407	Eggs		5%	
8711	Electric Motorcycles		10%	
2202	Energy Drinks		55%	
8407	Engine (Aircraft)		5%	
8407	Engine (Boat)		5%	
8407	Engine (Car)		60%	
4817	Envelopes		25%	
9506	Exercise Machines		FREE	
9004	Eye Glasses	Prescription	FREE	
3809	Fabric Softener		25%	
5408	Fabrics		30%	
6506	Face Shield		FREE	
8414	Fans		FREE	
8443	Fax Machines		5%	
5602	Felt		FREE	
3101	Fertilizers		FREE	
8424	Fire Extinguishers		FREE	
8528	Fire stick		10%	
3604	Fireworks		45%	
9507	Fish Bait		20%	
9507	Fish Hooks		20%	
9507	Fish Reels		20%	
9507	Fish Rods		20%	

## DUTY FREE ITEMS

Supplements  
Surgical Caps  
Surgical Garments  
Surgical Mask  
Surveillance Security System  
Tea  
Test Strips (HIV, Diabetes, Pregnancy, Other Medical)

Tofu  
Tooth Brush (Manual)  
Toothpaste  
Tomatoes (Canned)  
Visual Teaching Aids  
Various Fruits  
Vitamins



## Returning Resident:

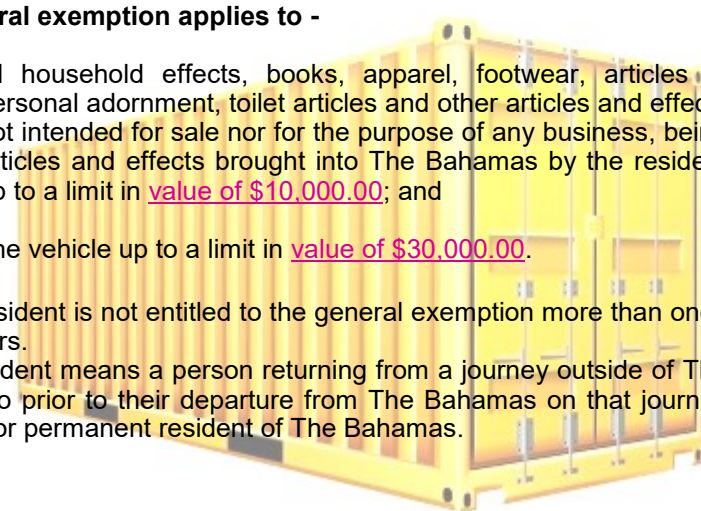
The following conditions pertain to the use of the classification code (s) in **Subheading 981A.0010:**

- a. 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 –
  - i. Is retired; or
  - ii. Had been in full-time employment at some time during the period of absence; or
  - iii. Had been enrolled full-time in a course of study in a post-secondary school at some time during the period of absence,

### 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 \$10,000.00**; and
- (b) one vehicle up to a limit in **value of \$30,000.00**.

- b. A returning resident is not entitled to the general exemption more than once in every 5 years.
- c. Returning resident means a person returning from a journey outside of The Bahamas, who prior to their departure from The Bahamas on that journey was a citizen or permanent resident of The Bahamas.





## DUTY FREE ITEMS

Aircrafts (*helicopters, aeroplanes*)

All Animal Food

All Doors

All Detergent (*Washing*)

All Sugars and Syrups

All Coffee

Baby Bottle

Baby Car Seat

Baby Cribs and Baby Playpen

**BABY CLOTHING (up to Toddler 6)**

- *not knitted (or crocheted)*
- *knitted & crocheted*

Baby Stroller

Baby High Chair

Baby Pampers

Baby Bottle and Baby Nipples

Baby Wipes

Bags (*Urinary*)

Bandages

Blood Glucose Meter

Blood Glucose Test Strip

Blood Pressure Monitor

Books (*Exercise*)

Bread

Camcorder

Camera (*Digital*)

Camera (*Surveillance*)

Cereal

Coffee

Computers

Computer Monitor

Computer Printer (not multi-functional)

Condensed Milk

Condoms

Contact Lens

Comed Beef (*Canned*)

Cough Drops

Cream

Defibrillator

**Deli Meats**

- *Beef/Ham Sliced/Unsliced*
- *Turkey Sliced/Unsliced*
- *Other Including Mixtures Sliced/Unsliced*

Deodorant

Detergent

Disposable Underwear/Undergarments

Doors

Drones with camera

E-Book Reader (*Kindle/Nook/Sony Reader*)

Exercise Equipment

Eye Glasses

Face Shields

Fertilizers

Flours

Fish (*Canned*)

Fresh Fruits

Hand Sanitizer/Industrial

Hazmat Suits

Grits

Hearing Aids

Incubators

Insecticides

Insulin

iPad

Inverters for Solar panels

Juice 100%

Ketchup

Kidney Machines and Parts

LED Lights Fixtures

Light Bulbs (*Fluorescent Energy Saving*)

Light Bulbs (*LED*)

Oil (*Cooking*)

Pads (*Bed - Disposable*)

Plywood

Processing Equipment (*Cottage & Light Industry Act*)

Mayonnaise

Meat (*Cow*)

Meat (*Mutton*)

Medical Garments

Medical Grade Examination Gloves

Medicine

Needles (*Medicinal*)

Noodles

Nut (*Spreads*)

Pampers

Potatoes (*Prepared*)

Pesticides

Raw materials (*Cottage & Light Industry Act*)

Refrigerators (Household)

Rice

Salmon (*Pacific, Atlantic, Sockeye, Other*)

Sanitary Napkins (*Female*)

Sardines (*Canned*)

Solar Panels

Sausage

Sea Moss

Shrimp Bait

Solar Panel System (*approval from Minister*)

Stoves (*Household*)

Soup (*Canned*)

Sugar

Sunglasses

Head	Item	Description	Rate of Duty	Envir. Levy
6307	Flags of Nation & Other Flags		25%	
7210	Flashing		20%	
8513	Flashlights		25%	
8215	Flatware	Knife/Fork/Spoon	25%	
4418	Flooring	Wood Parquet	25%	
3306	Floss	Dental	5%	
1101	Flour	Non-prepared	FREE	
1101	Flour		FREE	
6702	Flowers	Artificial	45%	
0603	Flowers	Fresh - Cut	35%	
0601	Flowers	Plants	25%	
4911	Flyers	Advertising	40%	
3203	Food Coloring		45%	
9608	Fountain Pens		FREE	
8415	Freezer	Household type	5%	\$15 ea.
0804	Fresh Fruit	<i>Pineapples</i>	40%	
0810	Fresh Fruits	<i>excluding Pineapple</i>	Free	
2008	Fruit Cocktail		FREE	
2008	Fruit Snacks		30%	
8516	Fryer	Non Electric	5%	
9403	Furniture	Household	25%	
9403	Furniture	Other	45%	
9504	Games	On Disc	10%	
3923	Garbage bags	Environmental Friendly	FREE	
3917	Garden Hose		45%	
2202	Gatorade		30%	
8502	Generators		FREE	\$20 ea.
7013	Glassware	glass	45%	
7013	Glassware	Crystal	5%	
3926	Glitter		20%	
6216	Gloves	Gardening	10%	
3926	Gloves	Plastic	20%	
4015	Gloves	Rubber	45%	
3926	Gloves	Surgical	Free	

Head	Item	Description	Rate of Duty	Envir. Levy
3505	Glue		20%	
8703	Golf Carts	Electric	10%	
8703	Golf Carts	Motor	30%	
6103	Gowns		20%	
1102	Grits		FREE	
	Gum	Chewing	30%	
2106	Gum	Including Nicotine	20%	
6704	Hair	Artificial/Human	45%	
3305	Hair Conditioner		25%	
8516	Hair Dryers		35%	
3305	Hair Dye/Rinse		25%	
3305	Hair Preparations		25%	
3824	Hand Sanitizers		FREE	
6302	Hand Towels		FREE	
4202	Handbags		FREE	
3926	Hangers	Plastic	20%	
4421	Hangers	Wooden	35%	
4403	Hardy Plank/Board		FREE	
6504	Hats		45%	
8518	Headphones		FREE	
9021	Hearing Aids		FREE	
9018	Heart Monitor		FREE	
8429	Heavy Equipment	Bull Dozers	45%	\$300 ea
8429	Heavy Equipment	Excavators and shovel loaders	45%	\$300 ea.
8429	Heavy Equipment	Graders and levelers	45%	\$300 ea.
8429	Heavy Equipment	Machinery with 360 revolving superstructure.	45%	\$300 ea.
8429	Heavy Equipment	Scrapers	45%	\$300 ea.
8429	Heavy Equipment	Tamping Machines and rollers	45%	\$300 ea
8427	Heavy Equipment	Forklift	25%	\$200 ea.
8201	Hedge Shears		10%	
6506	Helmets		10%	
3822	HIV Test Strips		FREE	
8201	Hoes		10%	
0409	Honey	Natural	FREE	



# The Bahamas Customs and Excise Department

## Currency and Monetary Instruments

FOR THE ENFORCEMENT OF THE CURRENCY  
DECLARATION ACT.

**WARNING: ALL ARRIVING AND DEPARTING  
PASSENGERS TRAVELING WITH**

# \$10,000.00

**OR MORE IN CASH AND/OR THE EQUIVALENT  
NEGOTIABLE INSTRUMENTS MUST MAKE A  
WRITTEN DECLARATION. FAILURE TO DO SO  
MAY INCUR PENALTIES.**

**COMPTROLLER OF CUSTOMS**



THE BAHAMAS CUSTOMS & EXCISE DEPARTMENT  
INFORMATION TECHNOLOGY UNIT

## ACCESSING BAHFSA'S ePERMITTING SYSTEM

For all concessions/permits formerly handled via My Gateway, it is now mandatory that you apply online via Click2Clear for approval.

The ePermitting System covers:

1 ANIMAL PERMITS

2 FOOD PERMITS

3 PLANT PERMITS

## PUBLIC NOTICE



**BAHFSA**  
THE BAHAMAS AGRICULTURAL HEALTH & FOOD  
SAFETY AUTHORITY



### HOW TO ACCESS THE SYSTEM:

ONCE YOU REGISTERED FOR CLICK2CLEAR, YOU STILL NEED TO MAKE AN OGA REQUEST.

\*\*\* IF YOU ARE ALREADY REGISTERED, THERE IS NO NEED TO REGISTER AGAIN \*\*\*



#### REGISTER FOR CLICK2CLEAR

- REGISTER ONLINE VIA THE BAHAMAS CUSTOMS WEBSITE [WWW.BAHAMASCUSTOMS.GOV.BS](http://WWW.BAHAMASCUSTOMS.GOV.BS)
- SELECT THE "REGISTER" BUTTON AT THE TOP RIGHT OF THE SCREEN.
- FILL OUT THE ONLINE FORM TO BE REGISTERED AS AN IMPORTER/EXPORTER.

**NOTE: IF YOU ENCOUNTER ISSUES WITH REGISTRATION, SEND US AN EMAIL WITH THE REQUIRED INFORMATION FOR REGISTRATION. (CLICK2CLEAR@BAHAMAS.GOV.BS)**  
**\*\*\*IF YOU ARE ALREADY REGISTERED WITH CLICK2CLEAR, YOU DO NOT NEED TO REGISTER AGAIN.\*\*\***



#### EMAIL FOR ACCESS TO OGA

- EMAIL US A REQUEST TO ACTIVATE YOUR ACCOUNT TO SUBMIT PERMITS/ CONCESSIONS.
- A RESET PASSWORD WILL THEN BE SENT TO YOU VIA EMAIL WITH YOUR LOGIN INFORMATION.
- VISIT OUR WEBSITE AND SELECT AND SELECT THE PURPLE 'PERMITS & CONCESSIONS' BUTTON IN THE UPPER RIGHT CORNER.
- FOLLOW THROUGH WITH RESETTING YOUR PASSWORD.
- LOG INTO THE SYSTEM WITH YOUR USERNAME AND PASSWORD.



#### DOWNLOAD THE MANUAL

- A MANUAL IS AVAILABLE TO SHOW YOU HOW TO USE THE SYSTEM.
- ON OUR OFFICIAL WEBSITE [WWW.BAHAMASCUSTOMS.GOV.BS](http://WWW.BAHAMASCUSTOMS.GOV.BS), SCROLL DOWN JUST UNDER THE SLIDER TO THE LISTING "FREQUENT DOWNLOADS" ON THE RIGHT.
- WITHIN THAT LISTING, YOU WILL FIND THE DOCUMENT "CLICK2CLEAR PERMITS & CONCESSIONS (OGA) MANUAL"
- DOWNLOAD IT FOR YOUR REFERENCE.

### CONTACT THE BAHFSA HELPDESK AT:



242-424-1826



bahfsa@bahfsabahamas.gov.bs

Head	Item	Description	Rate of Duty	Envir. Levy
8711	Hover Board		20%	
8509	Humidifiers		45%	
4418	Hurricane Shutters	Wood	5%	
3925	Ice & Water Shield		FREE	
2105	Ice Cream		20%	
	Ice cream & popsicles		20%	
8418	Ice Cream Machine		45%	
9018	Incubators		FREE	
3808	Industrial Sanitizer		FREE	
3215	Ink	Computer	5%	
3808	Insecticides		FREE	
7308	Insulated Steel Panels		25%	
3004	Insulin		FREE	
8504	Inverters for Solar panels		FREE	
8471	iPad		FREE	
8451	Iron	Electric - Household	35%	
8425	Jack	Auto	45%	
2007	Jams, Jellies, Marmalade etc.		FREE	
7113	Jewelry	Costume	FREE	
7113	Jewelry	Gold / Silver/ Platinum	FREE	
2009	Juice 100%		FREE	
8518	Karaoke Machine		35%	
2103	Ketchup		FREE	
8301	Keys		20%	
9018	Kidney Machines and Parts		FREE	
4821	Labels	Printed	45%	
7616	Ladder	Aluminum	45%	
3922	Lavatory	& fittings - of Plastic	5%	
7324	Lavatory	& Fittings - of Steel	25%	
7610	Lavatory	Toilets	Free	\$5 each
3922	Lavatory	Seats and Covers	5%	
8433	Lawn Mower & Parts		35%	
6307	Life Jackets		FREE	
0805	Lime		5%	
8301	Locks		20%	



Head	Item	Description	Rate of Duty	Envir. Levy
4403	Lumber		FREE	
8202	Machetes		10%	
3304	Make Up		35%	
2202	Malt Beverages		55%	
9023	Mannequins		45%	
8117	Mask (Cloth)		25%	
8301	Matlocks		10%	
4016	Mattress	Air - inflatable	45%	
9404	Mattress		60%	
8518	Microphone		35%	
8516	Microwave		35%	\$5 ea.
0402	Milk		FREE	
7009	Mirrors ( <i>Unframed</i> )		45%	
9603	Mop		45%	
8711	Mopeds		75%	
8711	Motorcycle	More than 10 years	75%	20% Landed
8711	Motorcycles	Less than 10 years	75%	\$50 ea.
8711	Motorcycles—Electric		10%	\$50 ea.
3306	Mouthwash		5%	
9206	Musical Instruments	Drums	FREE	
9202	Musical Instruments	Guitar	FREE	
9205	Musical Instruments	Horns	FREE	
9207	Musical Instruments	Keyboard	FREE	
9208	Musical Instruments	Other	FREE	
7317	Nails ( <i>Building</i> )		FREE	
6117	Neck Ties		20%	
4902	Newspapers		5%	
2404	Nicotine Patches		FREE	
1902	Noodles		FREE	
9505	Novelties		45%	
0802	Nuts	<i>Commercially Packaged — &gt;20lbs</i>	5%	
0802	Nuts	<i>Individually Packaged</i>	FREE	
3304	Oil	Body	FREE	
1515	Oil	Coconut for cooking	FREE	

Head	Item	Description	Rate of Duty	Envir. Levy
8517	Watches	Smart	FREE	
9101	Watches		FREE	
8419	Water Heater	Gas	5%	\$20 ea.
8419	Water Heater	<i>Other</i>	5%	\$20 ea.
8419	Water Heater	<i>solar</i>	5%	\$20 ea.
8419	Water Heater	<i>Tankless</i>	5%	\$20 ea.
8413	Water Pump	vehicle	45%	
8413	Water Pump	Well	45%	
6103	Wearing Apparel	Other	20%	
6704	Wigs	Wigs	45%	
7610	Windows	- <i>Aluminum double glazed or vacuum seal</i>	25%	
3925	Windows	- <i>Vinyl double glazed or vacuum Sealed</i>	<i>FREE</i>	
7610	Windows	- <i>Other (Aluminum)</i>	20%	
2205	Wine		50%	
2102	Yeast		5%	
0403	Yogurt		FREE	





Head	Item	Description	Rate of Duty	Envir. Levy
4818	Toilet paper		FREE	
8205	Tools	Hand operated	25%	
960	Tooth Brush	Manual)	FREE	
8509	Toothbrush	Electrical	45%	
6302	Towels		20%	
9503	Toys		20%	
2710	Transmission Fluids		40%	
9503	Tricycle		FREE	
6109	T-Shirts: (with/without Collar)	with/without collar	20%	
1604	Tuna	Canned	FREE	
0207	Turkey	Frozen	5%	
6601	Umbrella		45%	
8504	UPS System		45%	
8508	Vacuum Cleaner		45%	
8704	Vehicle	Cargo Carrying (Trucks/Vans) <20 yrs	65%	\$250 ea.
8704	Vehicle	Cargo Carrying (Trucks/Vans) >20 yrs.	65%	20% Landed
8703	Vehicles	Electric exceeding \$70k	25%	\$250 ea.
8703	Vehicles	Electric not exceeding \$70k	10%	\$250 ea.
8703	Vehicles	Hybrids exceeding \$70K	25%	\$250 ea.
8703	Vehicles	New) 1.5 - 2.0 liter engine	45%	\$250 ea.
8703	Vehicles	Passenger Carrying >10 Pax	85%	
8703	Vehicles	Passengers >20yrs	65%	20% landed
8703	Vehicles	>2L Passenger Carrying	65%	
8703	Vehicles	Hybrids not exceeding \$70K	10%	\$250 ea.
8704	Vehicles/Trucks	over 20 tons	85%	
9504	Video Game Machine		45%	
9504	Virtual Reality Headsets		45%	
9021	Visual Teaching Aids		FREE	
3006	Vitamins		FREE	
8525	Walkie-Talkie		35%	
6602	Walking Sticks		FREE	
4202	Wallets		FREE	
8450	Washing machine	Fully automatic	5%	\$15 ea.
9101	Watches	Pocket	25%	

Head	Item	Description	Rate of Duty	Envir. Levy
2710	Oil	Motor	45%	
1515	Oil	Virgin/Sesame/Soybean	FREE	
8516	Oven	Electric	35%	
8516	Oven	Gas	5%	
8301	Padlocks		20%	
3208	Paint	Artist	25%	
3208	Paint	Other	45%	
6115	Pantyhose		20%	
4802	Paper	Printing / Multipurpose	5%	
1902	Pasta		FREE	
1905	Pastries	Cakes, Tarts, Biscuits	20%	
2008	Peanut Butter		FREE	
9609	Pencils		FREE	
9608	Pens		FREE	
0811	Perfumes		FREE	
3808	Pesticides		FREE	
8201	Picks		10%	
9404	Pillows		45%	
0811	Pineapples		40%	
3917	Pipes	PVC	5%	
8201	Pitch Forks		10%	
3926	Plastic Wares		20%	
39 & 69	Plumbing	-Bath Tubs	5%	\$5 ea.
39 & 69	Plumbing	-fixtures	5%	\$5 ea.
39 & 69	Plumbing	-Sinks	5%	\$5 ea.
4412	Plywood		FREE	
8470	Point Of Sale System		FREE	
4909	Postcards	Other	40%	
4909	Postcards	w/Bahamian Scenes	25%	
4911	Posters		40%	
2005	Potato Chips	Other Chips	20%	
2005	Potato Chips	Potato	FREE	
7323	Pots and Pans		25%	
2530	Potting Soil		25%	
8443	Printer Multifunction		FREE	

Head	Item	Description	Rate of Duty	Envir. Levy
1901	Pudding / Jello--Pudding		20%	
8527	Radio		35%	
8201	Rakes		10%	
8212	Razor Blades		25%	
8418	Refrigerator		FREE	\$15 ea.
8543	Remote Controls		45%	
1006	Rice (non-prepared)		FREE	
4911	Rims ( <i>mounted on tires</i> )		60%	
8708	Rims ( <i>only</i> )		60%	
3808	Rodenticides		FREE	
5701	Rugs		45%	
9017	Ruler ( <i>Other</i> )		45%	
9017	Rulers ( <i>School</i> )		FREE	
2208	Rum		\$15/Pr Gal	
2103	Salad Dressing		5%	
0304	Salmon Fillet		FREE	
6402	Sandals		20%	
9619	Sanitary Napkins ( <i>Female</i> )	Female	FREE	
0305	Sardines ( <i>Canned</i> )		FREE	
8802	Satellite		45%	
1601	Sausage		Free	
9503	Scooters	Toy	20%	
8711	Scooters (Kick Push)		20%	
1212	Sea Moss		FREE	
2103	Seasonings		5%	
8711	Segways		20%	
8452	Sewing Machine		5%	
3305	Shampoo		25%	
8213	Shears		10%	
6809	Sheet Rock		FREE	
6302	Sheets	Linen	15%	
6402	Shoes/Slippers		20%	
6303	Shower Curtain ( <i>Fabric</i> )		30%	
3924	Shower Curtain ( <i>Plastic</i> )		20%	

Head	Item	Description	Rate of Duty	Envir. Levy
0306	Shrimp		FREE	
0306	Shrimp Bait		FREE	
3401	Soaps		FREE	
6116	Socks		20%	
2104	Soup ( <i>Canned</i> )		FREE	
8518	Speakers (Bluetooth)		FREE	
1905	Spice Buns		20%	
8518	Stereo System		35%	
7321	Stove (Less than 30")	Household 30 cubic feet & under gas or electric	FREE	\$5 ea
7321	Stove (wider than 30")	Household over 30 cubic feet gas or electric	5%	\$5 ea.
1701	Sugars and Syrups		FREE	
9004	Sunglasses	Other	FREE	
9004	Sunglasses	Prescription	FREE	
2106	Supplements		FREE	
8535	Surge Protectors		5%	
6307	Surgical Masks		FREE	
8525	Surveillance Security System		FREE	
3924	Tableware, Kitchenware	Bio-degradable	5%	
1211	Tea		FREE	
8517	Telephone	Land or cordless	10%	\$5 ea.
8517	Telephones	Cellular	10%	\$5 ea.
8528	Television		35%	\$5 ea.
6404	Tennis Shoes		20%	
5401	Thread		10%	
6907	Tiles	Ceramic	25%	
6802	Tiles	Marble	35%	
6905	Tiles	Roofing	20%	
4011	Tires	Other	25%	\$2 ea.
4011	Tires	Aircraft	25%	\$25 ea
4012	Tires	Auto - Unmounted	25%	\$5 ea.
4011	Tires	Bicycles	25%	\$1 ea.
4011	Tires	Construction or Industrial Handling Vehicles	25%	\$15 ea
8516	Toaster		35%	