



Effective July 1st, 2025

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Concessions

NEW CONCESSION UPDATES:

- 1) For churches - Digital and Changable letter church signs
- 2) Energy Efficient Appliance approved by the National Emission Registry

Appliances approved for concession are: (For Residential Use)

- 4 Air conditions
- 2 Water heaters
- 2 Freezers
- 2 Refrigerators
- 2 Gas and Electric Water Heaters

FREE

*** For commercial purposes: Unlimited amount the above mentioned appliances ***

Use of this exemption requires a Tamper Proof Certificate of Approval from the National Emissions Registry. All applicants must complete the Energy Efficient Appliance Incentive form from the National Emissions Registry online. <https://ner.bahamas.gov.bs/>

New duty concession code 9869.0000

Excise Amendment Updates

- **Please note:** The Excise calculations on spirits have been amended. **Effective July 1, Excise Duty on spirits such as Brandy, Rum, Vodka, Gin, and Whisky** will now be calculated and collected exclusively on **Imperial Gallons**. The new excise rate is set at **\$13 per Imperial Gallon**.
- In addition, the excise duty on **Liqueurs and Cordials** will also be reduced from **\$15 to \$13 per Imperial Gallon**. This adjustment aligns with the updated rates for other spirits and aims to streamline taxation across categories.
- **This update is critical for all distributors and retailers to ensure compliance with the revised guidelines and accurate record-keeping for taxation purposes.**



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ALCOHOL & SPIRITS:

- Brandy | Whiskies | Rum | Vodka | Gin
 - --- In bottles of a strength not exceeding 46% vol.

OLD

\$15.00
Per Proof Gallon

NEW

\$13.00
Per Imperial Gallon

- Liqueurs and cordials

\$15.00
Per Proof Gallon

\$13.00
Per Imperial Gallon

BUTANE GAS

- Butanes

45%

0%

VEHICLES

Heavy Duty Work Trucks

- New vehicles of g.v.w. exceeding 20 tonnes
- Used vehicles of g.v.w. exceeding 20 tonnes not exceeding 10 years
- Used vehicles of g.v.w. exceeding 20 tonnes exceeding 10 years
- Other

85%

45%

85%

45%

85%

45%

85%

45%





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	OLD	NEW
• Other flavored or sweetened waters	55%	30%
• Non-alcoholic beer	55%	30%
• Cement Clinkers	35%	0%
• Aluminous cement	35%	0%
• Other hydraulic cements	35%	0%
• Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of Heading 38.01	45%	0%
• Non-refractory mortars and concretes	20%	0%
• Shampoo - Tariff Code 3305.1000	25%	0%
• Cleaning Preparations put up for retail sales - Tariff Codes 3402.3100, 3402.3900, 3402.4100, 3402.4200, 3402.4900	45%	35%
• Other Liquid detergents - Tariff code 3402.5030	40%	0%
• Powder detergent - Tariff Code 3402.5050	5%	0%
• Polishes, creams and similar preparations for footwear or leather	45%	35%
• Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	45%	35%
• Polishes and similar preparations for coachwork, other than metal polishes	45%	35%
• Scouring pastes and powders and other scouring preparations	45%	35%



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	OLD	NEW
<ul style="list-style-type: none">Coach ScrewsOther wood screwsScrew hooks and screw ringsSelf-tapping screwsOther screws and bolts, whether or not with their nuts or washers	20%	0%
<ul style="list-style-type: none">Nuts<ul style="list-style-type: none">Of refined copperOf copper alloysWashers (including spring washers)Screws, Bolts & Nuts	45% 45% 20% 20%	5% 5% 0% 0%
<ul style="list-style-type: none">Filters for Centrifuges Dryers etc...<ul style="list-style-type: none">For filtering or purifying waterFor filtering or purifying beverages other than waterOil or petrol-filters for internal combustion enginesIntake air filters for internal combustion enginesCatalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	45% 45% 45% 45% 45%	20% 20% 20% 20% 20%
<ul style="list-style-type: none">Vacuum Cleaners<ul style="list-style-type: none">Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 lOther vacuum cleanersParts	45% 45% 45%	35% 35% 35%



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	OLD	NEW
<ul style="list-style-type: none">• Food Grinders and mixers; fruit or vegetable juice extractors<ul style="list-style-type: none">◦ Other appliances◦ Parts	45%	35%
<ul style="list-style-type: none">• Shavers, hair clippers and hair-removing appliances, with selfcontained electric motor.<ul style="list-style-type: none">◦ For use on human hair◦ Other◦ Parts	45%	35%





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MEDICINAL PRODUCTS & PHARMACEUTICALS

	OLD	NEW
<ul style="list-style-type: none">• Extracts of glands or other organs or of their secretions<ul style="list-style-type: none">◦ Stem Cells<ul style="list-style-type: none">▪ -- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale▪ -- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale▪ -- Immunological products, put up in measured doses or in forms or packings for retail sale	10%	5%
<ul style="list-style-type: none">• Vaccines for human medicine• Vaccines for veterinary medicine• Cell therapy products	10%	5%
<ul style="list-style-type: none">• Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives• Other, containing antibiotics<ul style="list-style-type: none">◦ -- Containing insulin◦ -- Containing ephedrine or its salts◦ -- Containing pseudoephedrine (INN) or its salts◦ -- Containing norephedrine or its salts• Other, containing vitamins or other products of Heading 29.36	10%	5%



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MEDICINAL PRODUCTS & PHARMACEUTICALS CONT'D

	OLD	NEW
<ul style="list-style-type: none">• Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter.• Adhesive dressings and other articles having an adhesive layer	10%	5%
<ul style="list-style-type: none">• Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	10%	5%
<ul style="list-style-type: none">• Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10%	5%
<ul style="list-style-type: none">• Dental cements and other dental fillings; bone reconstruction cements	10%	5%
<ul style="list-style-type: none">• First-aid boxes and kits• Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides• Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	10%	5%



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MEDICINAL PRODUCTS & PHARMACEUTICALS CONT'D

	OLD	NEW
<ul style="list-style-type: none">o --- Colostomy bagso --- Colon hydrotherapy tubing• Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses.	10%	5%
<ul style="list-style-type: none">• Baby wipes• Bed Pads• Insulin syringes with or without needles• Tubular metal needles and needles for sutures• Lancets• Blood pressure measuring instrument• Blood glucose meters• Napkins and napkin liners for infants• Feminine sanitary towels and tampons• --- Other disposable under garments (Adult undergarments)	10%	5%