

# TARIFF (AMENDMENT) BILL, 2025

## Arrangement of Sections

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### Section

- |    |  |   |
|----|--|---|
| 1. | Short title and commencement.....                | 2 |
| 2. | Amendment of the Schedule to No. 27 of 2023..... | 2 |

### OBJECTS AND REASONS

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7



# TARIFF (AMENDMENT) BILL, 2025

## A BILL FOR AN ACT TO AMEND THE TARIFF ACT

Enacted by the Parliament of The Bahamas

### 1. Short title and commencement.

- (1) This Act may be cited as the Tariff (Amendment) Act, 2025.
- (2) This Act shall come into force on the 1<sup>st</sup> day of July, 2025.

### 2. Amendment of the Schedule to No. 27 of 2023.

- (1) Part C of the Schedule to the Tariff Act is amended —
  - (a) in Chapter 22 —
    - (i) in the TARIFF CODE Heading/Subheading “2202.1010”; by the deletion of the figure “60%” in the column “General Rate”, and the substitution therefor of the figure “30%”;
    - (ii) in the TARIFF CODE Headings/Subheadings “2202.1090”; “2202.9100”, by the deletion of the figure “55%” in the column “General Rate”, and the substitution therefor of the figure “30%”;
    - (iii) by the insertion, immediately after the TARIFF CODE Heading/Subheading “2202.1010”, therefor of the following —

“

TARIFF CODE Heading/ Subheading	DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE— MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
2202.1020	--- Soda	60%		300.00%		gallon

”.

- (iv) in TARIFF CODE Headings/Subheadings “2208.2010”, “2208.2090”; “2208.3010”; “2208.3090”; “2208.4010”; “2208.4090”; “2208.5010”; “2208.5090”; “2208.6000”, by the deletion of the words “proof gallon” in the column “Unit of Measurement” and the substitution therefor of the words “imperial gallon”;
- (b) in Chapter 25, in TARIFF CODE Headings/Subheadings “2523.1000”; “2523.3000”; “2523.9000”, by the deletion of the figure “35%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (c) in Chapter 33, in TARIFF CODE Heading/Subheading “3305.1000”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (d) in Chapter 34 —
  - (i) in the TARIFF CODE Headings/Subheadings “3402.3100”, “3402.3900”; “3402.4100”; “3402.4200”; “3402.4900”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”;
  - (ii) in the TARIFF CODE Heading/Subheading “3402.5030”, by the deletion of the figure “40%” in the column “General Rate”, and the substitution therefor of the word “Free”;
  - (iii) in the TARIFF CODE Heading/Subheading “3402.5050”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
  - (iv) in the TARIFF CODE Headings/Subheadings “3405.1000”; “3405.2000”; “3405.3000”; “3405.4000”; “3405.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “35%”;
- (e) in Chapter 38 —
  - (i) in the TARIFF CODE Heading/Subheading “3816.0000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”;
  - (ii) in the TARIFF CODE Heading/Subheading “3824.5000”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (f) in Chapter 61, by the deletion of TARIFF CODE Headings/Subheadings “6111.2010”; “6111.3010”; “6111.9010”, and all the particulars related thereto;
- (g) in Chapter 62, by the deletion of TARIFF CODE Headings/Subheadings “6209.2010”; “6209.2030”; “6209.9010”, and all the particulars related thereto;

- (h) in Chapter 73, in the TARIFF CODE Headings/Subheadings “7318.1100”; “7318.1200”; “7318.1300”; “7318.1400”; “7318.1500”; “7318.1600”; “7318.1900”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (i) in Chapter 74 —
  - (i) in the TARIFF CODE Headings/Subheadings “7412.1000”; “7412.2000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
  - (ii) in the TARIFF CODE Headings/Subheadings “7415.2100”; “7415.2900”; “7415.3300”; “7415.3900”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (j) in Chapter 84, in the TARIFF CODE Headings/Subheadings “8421.2100”; “8421.2200”; “8421.2300”; “8421.2900”; “8421.3100”; “8421.3200”; “8421.3990”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “20%”;
- (k) in Chapter 85 —
  - (i) in the TARIFF CODE Headings/Subheadings “8508.1100”; “8508.1900”; “8508.6000”; “8508.7000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “35%”;
  - (ii) in the TARIFF CODE Headings/Subheadings “8509.4000”; “8509.8000”; “8509.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “35%”;
  - (iii) in the TARIFF CODE Headings/Subheadings “8510.1010”; “8510.1090”; “8510.2010”; “8510.2090”; “8510.3010”; “8510.3090”; “8510.9010”; “8510.9090”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “35%”.
- (2) Part D of the Schedule to the Tariff Act is amended in Chapter 98 —
  - (a) in Note 9 —
    - (i) by the deletion of the word “and” at the end of item (30);
    - (ii) by the deletion of the full stop at the end of item (31), and the substitution therefor of a semicolon; and
    - (iii) by the insertion, immediately after item (31), of the following as new item (32) —

“(32) digital and changeable letter signs.”;

(b) by the deletion of Note 18 and the substitution therefor of the following —

“ 18. The following condition(s) pertain to the use of the duty free concession of Heading **98.59**:

- (1) Derelict 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 Housing and Urban Development.
- (3) For residential structures that are owner-occupied solely, and contain a maximum of four dwelling units.
- (4) Use of this exemption ends on 30 June, 2028.”;

(c) by the insertion, immediately after Note 18, of the following as new Note 18A —

“18A. The following condition(s) pertain to the use of the duty-free concession of **Heading 98.69** for appliance with Green Energy Labelling:

- (1) Exempt refrigerators, air conditioners, freezers, gas and electric water heaters;
- (2) All appliances pertaining to this exemption must have the highest level of Energy Efficiency Rating or a rating approved by the National Emission Registry.
- (3) The number of imports of duty exemption on appliances for residential use is restricted as follows:
  - (a) 4 Air Condition Units;
  - (b) 2 Water Heaters;
  - (c) 2 Refrigerators;
  - (d) 2 Freezers.
- (4) Duty exemption on importation for commercial purposes is unrestricted.
- (5) Use of this exemption requires a Tamper Proof Certificate of Approval from the National Emissions Registry.
- (6) Completion of the Energy Efficient Appliance Incentive application from the National Emissions Registry.”;

- (d) by the insertion, immediately after the TARIFF CODE Heading/Subheading “9868.0000”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATE
98.69	Concession for Energy Efficient Appliances as specified in Note 18A	
9869.0000	Exemption for Energy Efficient appliances including: Air conditions Water heaters Freezers Gas and Electric Water Heaters	Free

”

### **OBJECTS AND REASONS**

This Bill seeks to amend the Tariff Act (*No. 27 of 2023*) to reduce customs duties on a range of goods, including screws, nuts and bolts, copper fittings, refractory cements, mortars, concretes, energy drinks, non-alcoholic beers, cleaning products, filters, and domestic appliances such as juicers and shavers. It also seeks to remove baby cloth diaper from Chapters 61 and 62 of the Schedule.

Additionally, the Bill intends to add digital and changeable letter church signs to the list of duty-free exemptions. Furthermore, it proposes changes to Item 98.59 to extend the duty concession for derelict buildings to residential properties only, transfer oversight from the Ministry of Works to the Ministry of Housing and Urban Renewal, and allow for the inclusion of Real Property Tax concessions.