



## EXCISE BILL, 2018

### Arrangement of Sections

#### Section

1.	Short title and commencement.....	2
2.	Interpretation.....	2
<b>PART II – IMPOSITION AND PAYMENT OF EXCISE TAX</b>		<b>4</b>
3.	Imposition of tax.....	4
4.	Value and quantity.....	4
5.	Re-imported goods.....	5
6.	Payment of tax by licensed manufacturer.....	5
7.	Payment of tax by importers.....	6
8.	Returns from licensed manufacturers.....	6
<b>PART III - RELIEF FROM EXCISE TAX</b>		<b>6</b>
9.	Exemptions.....	6
10.	Relief for temporary importation.....	7
11.	Relief for raw materials.....	8
12.	Refunds. ....	8
13.	Relief and Remission.....	9
14.	Goods diverted from exempt use.....	9
<b>PART IV - MISCELLANEOUS</b>		<b>10</b>
15.	Regulations.....	10
16.	Act binds Crown.....	10
17.	Administration and enforcement.....	10
18.	Repeal of No. 24 of 2013.....	11



## **EXCISE BILL, 2018**

### **A BILL FOR AN ACT TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF EXCISE TAXES 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, 2018.
- (2) This Act shall come into operation on the 1<sup>st</sup> day of July, 2018.

**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 his behalf or under his authority;
  - “**Customs Officer**” has the meaning assigned in the Customs Management Act, 2011;
  - “**duty**” has the meaning assigned in the Customs Management Act, 2011;
  - “**entered**” has the meaning assigned in the Customs Management Act, 2011;
  - “**export**” has the meaning assigned in the Customs Management Act, 2011;

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

**“import”** has the meaning assigned in 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 to that expression by the Hire-Purchase Act (*Ch. 342*);
- (c) the disposal of goods under an agreement whereby 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 upon which excise duties are imposed, the rates of which are specified in the Table in the First Schedule;

**“warehoused”** has the meaning assigned in the Customs Management Act.

(2) The classification and description of goods respectively specified in —

- (a) Chapters 1 through 97 of the World Customs Organization Harmonized Tariff Schedule in Part C of the Schedule to the Tariff Act, 2018; and
- (b) Chapter 98 of the Special Classification Provisions in Part D of the *Schedule* to the Tariff Act, 2018,

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 Harmonized System in Part A of the *Schedule* to the Tariff Act, 2018.

(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 TAX**

### **3. Imposition of tax.**

- (1) Subject to this Act and any other law relating to customs, 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 manufactured or produced in The Bahamas and sold in The Bahamas; and
- (b) taxable goods imported into The Bahamas.
- (2) The Minister may, by order published in the *Gazette* amend or revoke the *First Schedule* or *Second Schedule*.
- (3) An order referred to in subsection (2) is subject to affirmative resolution of both Houses of Parliament.

### **4. Value and quantity.**

- (1) Where excise tax is payable under this Act on taxable goods by reference to their value, the tax shall be calculated on an amount, in 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 it would be determined under the Customs Management Act, 2011 (No. 30 of 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 upon 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 subsection, “specific rate” means the excise rate appearing in the third column of the Table set out in the *First Schedule*.

- (3) Where 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 tax payable in respect of the goods, the container is presumed to contain not less than that 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 (No. 30 of 2011) applies, shall be subject to the prescribed processing fee;
  - (b) subsection (2) of section 177 of the Customs Management Act, 2011 (No. 30 of 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 by 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 the 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 by subsection (1) shall pay, in addition to the amount of tax in default —
  - (a) a penalty equal to ten per cent 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 8(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. Payment of tax by importers.**

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

**8. 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 being 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 \$1,000.00.
- (4) The Minister may at any time extend in writing the time for filing a return under this Act and, where the Minister so does, the return shall be filed within the time extended and the penalty under subsection (3) is payable only if the return is not filed within the time as so extended.
- (5) The Comptroller may require a licensed manufacturer to furnish the Comptroller with such information relating to a return as the Comptroller considers necessary.

## **PART III - RELIEF FROM 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,

are eligible for exemptions from 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 tax, as specified in the relevant sections of Chapter 98 of the Special Classification Provisions 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;
  - (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 tax thereon upon being satisfied that —
  - (a) the goods are imported for temporary use or for a temporary purpose only;
  - (b) the goods will 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 will deposit with the Comptroller an amount equal to the excise tax payable on the imported goods, or give security for payment of the tax.
- (2) Where the goods imported under subsection (1) are not exported within the period specified in subsection (1)(b), any deposit with the Comptroller under subsection (1)(c) shall be brought into account by the Comptroller as excise tax or, if security has been given under that paragraph, the

importer shall pay to the Comptroller the full amount of excise tax 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 he 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 given pursuant to subsection (1)(c) as the Minister requires.
- (4) Where the goods referred to in 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 in 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 tax in full —
  - (a) require that the manufacturer deposit such security as the Comptroller thinks fit; or
  - (b) remit the 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 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 tax 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 therefor 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 (*No. 30 of 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 tax 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 (*No. 30 of 2011*) applies to goods produced in The Bahamas for export, with such modifications as the circumstances require.
- (2) The Customs Management Act, 2011 (*No. 30 of 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, an 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 tax remitted under subsection (1) has already been paid, the 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 tax, penalty or interest payable by the person under this Act.

### **14. Goods diverted from exempt use.**

- (1) Where goods are liable to excise tax —

- (a) have been imported or taken out of bond, free of excise tax, or at a reduced rate in accordance with any law relating to the Customs Management Act, 2011 (*No. 30 of 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, then, unless the Minister otherwise directs, they shall on such disposal or treatment be liable to 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 to which subsection (1) applies, the person responsible for the disposal of the goods shall furnish the Comptroller with the particulars of the proposed disposal and, unless the Minister otherwise directs, shall cause the excise duty thereon to be paid.
- (3) Where goods to which subsection (1) applies are disposed of or dealt with without payment of excise duty to which they are liable, they shall be liable to forfeiture.
- (4) Any person who knowingly disposes of or acquires any goods to which subsection (1) applies, without the excise duty having been paid in accordance with this section, commits an offence and is subject to a penalty of twice the amount of the 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 tax imposed by this Act.
- (2) Where tax is imposed by this Act on the importation of goods into The Bahamas, for the purposes of —
  - (a) collecting and enforcing the payment of the tax; and
  - (b) administering and enforcing this Act,

the Customs Management Act, 2011 (No. 30 of 2011), relating to the importation of goods apply as if the tax were a duty.

**18. Repeal of No. 24 of 2013.**

The Excise Act, 2013 is hereby repealed.

## FIRST SCHEDULE

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF TAX
	<b>Beverages, spirits and vinegar</b>		
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>		
2204.1000	- Sparkling wine		50%
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :		
<b>2204.21</b>	-- 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%
2204.2990	--- Other		50%
2204.3000	- Other grape must		35%
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		
<b>2208.20</b>	- Spirits obtained by distilling grape wine or grape marc :		
2208.2010	--- Brandy, in bottles of a strength not exceeding 46% vol.	\$15.00BSD per proof gallon	
2208.2090	--- Other	\$15.00BSD per proof gallon	
<b>2208.30</b>	- Whiskies :		
2208.3010	--- In bottles of a strength not exceeding 46% vol.	\$15.00BSD per proof gallon	
2208.3090	--- Other	\$15.00BSD per proof gallon	
<b>2208.40</b>	- Rum and other spirits obtained by distilling fermented sugar cane products:		
2208.4010	--- In bottles of a strength not exceeding 46% vol.		
2208.4090	--- Other	\$15.00BSD per proof gallon	

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF TAX
<b>2208.50</b>	- Gin and Geneva:		
2208.5010	--- In bottles of a strength not exceeding 46% vol.	\$15.00BSD per proof gallon	
2208.5090	--- Other	\$15.00BSD per proof gallon	
2208.6000	- Vodka	\$15.00BSD per proof gallon	
2208.7000	- Liqueurs and cordials	\$15.00BSD per proof gallon	
<b>2208.90</b>	- Other :		
2208.9010	--- Spirits based coolers		35%
2208.9090	--- Other	\$15.00BSD per proof gallon	
	<b>Tobacco and manufactured tobacco substitutes</b>		
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>		
2401.1000	- Tobacco, not stemmed/stripped		10%
2401.2000	- Tobacco, partly or wholly stemmed/stripped		10%
2401.3000	- Tobacco refuse		10%
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
<b>2402.10</b>	- Cigars, cheroots and cigarillos, containing tobacco:		
2402.1010	--- Cigars	\$0.50BSD	220%
2402.1020	--- Cheroots and cigarillos	\$0.25 per stick	
2402.1090	--- Other		200%
2402.2000	- Cigarettes containing tobacco	\$0.15BSD	
2402.9000	- Other		220%
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :		
2403.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter :		220%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF TAX
<b>2403.19</b>	-- Other :		
2403.1910	--- Fine cut		220%
2403.1990	--- Other		220%
	- Other :		
2403.9100	-- "Homogenised" or "reconstituted" tobacco		220%
<b>2403.99</b>	-- Other :		
2403.9910	--- Chewing tobacco		220%
2403.9920	--- Extracts and essences		220%
2403.9930	--- Snuff		220%
2403.9990	--- Other		220%
	<b>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</b>		
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		
	- 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%
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>		
2702.1000	- Lignite, whether or not pulverised, but not agglomerated		45%
2702.2000	- Agglomerated lignite		45%
<b>27.03</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>		
2703.0000	- Peat (including peat litter), whether or not agglomerated		45%
<b>27.04</b>	<b>Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon</b>		

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF TAX
2704.0000	- Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		45%
<b>27.05</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>		
2705.0000	- Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		45%
<b>27.06</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>		
<b>2706.00</b>	- 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%
<b>27.07</b>	<b>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.</b>		
2707.1000	- Benzol (benzene)		45%
2707.2000	- Toluol (toluene)		45%
2707.3000	- Xylol (xylenes)		45%
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%
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		
2708.1000	- Pitch		45%

TARIFF CODE Heading/ Subheading	DESCRIPTION OF GOODS	SPECIFIC RATE	RATE OF TAX
2708.2000	- Pitch coke		45%
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>		
2709.0000	- Petroleum oils and oils obtained from bituminous minerals, crude		45%
<b>27.10</b>	<b>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.</b>		
<b>2710.12</b>	-- Light oils and preparations :		
2710.1210	--- Jet fuel		7%
2710.1220	--- Aviation Gasoline		7%
2710.1230	--- Motor Gasoline (Leaded)	\$1.15BSD per US Gal.	
2710.1240	--- Motor Gasoline (unleaded)	\$1.15BSD per US Gal.	
2710.1290	--- Other	\$0.85BSD per US Gal.	34.5%

TARIFF CODE Heading/ Subheading	GOODS	SPECIFIC RATE	RATE OF TAX
<b>2710.19</b>	-- Other :		
2710.1910	--- Diesel	\$1.15BSD per US Gal.	
2710.1930	--- Bunker Oil	\$0.85BSD per US Gal.	34.5%
2710.1940	--- Other fuel oils	\$0.85BSD per US Gal.	34.5%



TARIFF CODE Heading/ Subheading	GOODS	SPECIFIC RATE	RATE OF TAX
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%
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>		
	- Liquefied :		
2711.1100	-- Natural gas		45%
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		45%
2711.2900	-- Other		45%
<b>27.12</b>	<b>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.</b>		
2712.1000	- Petroleum jelly		45%

TARIFF CODE Heading/ Subheading	GOODS	SPECIFIC RATE	RATE OF TAX
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil		45%
2712.9000	- Other		45%
<b>27.13</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>		
	- Petroleum coke :		
2713.1100	-- Not calcined		45%
2713.1200	-- Calcined		45%
<b>2713.20</b>	- Petroleum bitumen :		45%
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%
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>		
<b>2714.10</b>	- Bituminous or oil shale and tar sands :		45%
2714.1010	--- For road surfacing use		45%
2714.1090	--- Other		45%
2714.9000	- Other		45%
<b>27.15</b>	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs).</b>		
<b>2715.00</b>	- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)		
2715.0010	--- For road surfacing use		45%
2715.0090	--- Other		45%
<b>27.16</b>	<b>Electrical energy. (optional heading)</b>		
2716.0000	- Electrical energy. (optional heading)		45%
	<b>Rubber and articles thereof</b>		
<b>40.11</b>	<b>New pneumatic tyres, of rubber.</b>		

TARIFF CODE Heading/ Subheading	GOODS	SPECIFIC RATE	RATE OF TAX
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%
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>		
	- 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%
<b>4012.20</b>	- Used pneumatic tyres :		25%
4012.2010	--- Of a kind used on motor cars		25%
4012.2020	--- Of a kind used on buses and lorries		25%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
4012.2090	--- Other	25%
<b>4012.90</b>	- Other :	25%
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%
<b>40.13</b>	<b>Inner tubes, of rubber.</b>	
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%
<b>4013.90</b>	- Other :	25%
4013.9010	--- Of a kind used on motorcycles	25%
4013.9020	--- Of a kind used on aircraft	25%
4013.9090	--- Other	25%
	<b>Articles of apparel and clothing accessories, knitted or crocheted</b>	
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>	
	- Of wool or fine animal hair :	
<b>6110.11</b>	-- Of wool :	
6110.1110	--- Sweaters, cardigans and pullovers	5%
<b>6110.12</b>	-- Of Kashmir (cashmere) goats :	
6110.1210	--- Sweaters, Cardigans and pullovers	5%
<b>6110.19</b>	-- Other :	
6110.1910	--- Sweaters, cardigans and pullovers of Angora	5%
	<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>	
<b>63.02</b>	<b>Bed linen, table linen, toilet linen and kitchen linen.</b>	
6302.4000	- Table linen, knitted or crocheted	10%
	- Other table linen :	
6302.5100	-- Of cotton	10%
6302.5300	-- Of man-made fibres	10%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
6302.5900	-- Of other textile materials	10%
	<b>Ceramic products</b>	
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
6911.1000	- Tableware and kitchenware	5%
6911.9000	- Other	5%
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles.</b>	
6913.1000	- Of porcelain or china	5%
	<b>Glass and glassware</b>	
<b>70.13</b>	<b>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).</b>	
	- Stemware drinking glasses, other than of glass-ceramics :	
7013.2200	-- Of lead crystal	5%
<b>7013.28</b>	-- Other:	
7013.2810	--- Of other crystal	5%
	- Other drinking glasses, other than of glass-ceramics :	
7013.3300	--- Of lead crystal	5%
<b>7013.37</b>	-- 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%
<b>7013.49</b>	-- Other:	
7013.4920	--- Of other crystal	5%
	- Other glassware :	
7013.9100	-- Of lead crystal	5%
<b>7013.99</b>	-- Other:	
7013.9910	--- Of other crystal	5%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>70.18</b>	<b>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.</b>	
<b>7018.90</b>	- Other:	
7018.9010	--- Statuettes and other ornaments of crystal	7%
	<b>Nuclear reactors, boilers, machinery And mechanical appliances; parts thereof</b>	
<b>84.07</b>	<b>Spark ignition reciprocating or rotary internal combustion piston engines.</b>	
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	
<b>8407.31</b>	-- Of a cylinder capacity not exceeding 50 cc:	
8407.3110	--- For vehicles of heading 87.11 and subheading 8703.10	60%
<b>8407.32</b>	-- 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%
<b>8407.33</b>	-- 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%
<b>8407.34</b>	-- 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%
<b>8407.90</b>	- Other engines:	
8407.9010	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.9020	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	60%
<b>84.08</b>	<b>Compression ignition internal combustion piston engines (diesel or semi diesel engines).</b>	
<b>8408.20</b>	- 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%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>	
	- Other :	
<b>8409.91</b>	-- 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%
<b>8409.99</b>	-- Other :	
8409.9920	--- For engines of subheading 8408.2010	60%
<b>84.15</b>	<b>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.</b>	
8415.2000	- Of a kind used for persons, in motor vehicles	60%
	<b>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</b>	
<b>85.11</b>	<b>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.</b>	
<b>8511.20</b>	- 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%
<b>8511.30</b>	- 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%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>8511.40</b>	- Starter motors and dual purpose starter-generators:	
8511.4020	--- For vehicles of heading 87.11 subheading 8703.1010	60%
8511.4030	--- For other vehicle of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010).	60%
<b>8511.50</b>	- Other generators:	
8511.5020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.5030	--- For other vehicle of headings 87.01, 87.02, 87.30, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
<b>8511.80</b>	- 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%
<b>8511.90</b>	- Parts:	
8511.9020	--- For vehicle 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%
<b>85.12</b>	<b>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.</b>	
<b>8512.20</b>	- 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%
<b>8512.30</b>	- 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%
<b>85.44</b>	<b>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.</b>	



TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>8544.30</b>	- 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%
	<b>Vehicles other than railway or tramway rolling stock, and parts and accessories thereof</b>	
<b>87.01</b>	<b>Tractors (other than tractors of heading 87.09).</b>	
8701.1000	- Single axle tractors	45%
8701.2000	- Road tractors for semi trailers	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%
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>	
<b>8702.10</b>	- With only compression ignition internal combustion piston engine (diesel or semi diesel) :	
8702.1010	--- New, with compression ignition internal combustion piston engine (diesel or semi diesel)	85%
8702.1020	--- Used, with 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%
<b>8702.20</b>	- With both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion :	85%
8702.2010	--- New with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion	85%
8702.2020	--- Used with both compression ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion	85%
<b>8702.30</b>	- With both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion :	
8702.3010	--- New with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	65%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8702.3020	--- Used with both spark ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	65%
<b>8702.40</b>	- With only electric motor for propulsion :	
8702.4010	--- New with only electric motor for propulsion	65%
8702.4020	--- Used with only electric motor for propulsion	65%
8702.9000	- Other	65%
<b>87.03</b>	<b>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.</b>	
<b>8703.10</b>	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :	
8703.1010	--- Golf cars	30%
8703.1090	--- Other	30%
	- Other vehicles, with only spark ignition internal combustion reciprocating piston engine :	
<b>8703.21</b>	-- 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	65%
8703.2140	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.2150	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
<b>8703.22</b>	-- 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	65%
8703.2240	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.2250	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
<b>8703.23</b>	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
8703.2310	--- New motor vehicles	65%
8703.2320	--- Used motor vehicles not exceeding 10 years	65%
8703.2330	--- Used motor vehicles exceeding 10 years	65%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8703.2340	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.2350	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
<b>8703.24</b>	-- 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	65%
8703.2440	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.2450	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
	- Other vehicles, with only compression ignition internal combustion piston engine (diesel or semi diesel) :	
<b>8703.31</b>	-- 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	65%
8703.3140	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.3150	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
<b>8703.32</b>	-- 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	65%
8703.3240	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.3250	--- Vintage Vehicles (vehicles eighty-five years and older)	65%
<b>8703.33</b>	-- 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	65%
8703.3340	--- Antique Vehicles (vehicles between twenty-five and eight-four years)	65%
8703.3350	--- Vintage Vehicles (vehicles eighty-five years and older)	65%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>8703.40</b>	- 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 motor of value exceeding \$50,000	65%
8703.4020	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	10%
8703.4030	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	65%
8703.4040	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	10%
<b>8703.50</b>	- 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 motor of value exceeding \$50,000	65%
8703.5020	--- New hybrid with motor vehicles, both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor vehicles of value not exceeding \$50,000	10%
8703.5030	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	65%
8703.5040	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	10%
<b>8703.60</b>	- 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 motor value exceeding \$50,000	65%
8703.6020	--- New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	10%
8703.6030	--- Used hybrid motor vehicles, both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	65%
8703.6040	--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	10%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
<b>8703.70</b>	- 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 value exceeding \$50,000	65%
8703.7020	--- New hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	10%
8703.7030	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	65%
8703.7040	--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	10%
<b>8703.80</b>	- Other vehicles, with only electric motor for propulsion :	
8703.8010	New electric motor vehicles of value exceeding \$50,000	65%
8703.8020	New electric motor vehicles of value not exceeding \$50,000	10%
8703.8030	Used electric motor vehicles of value exceeding \$50,000	20%
8703.8040	Used electric motor vehicles of value not exceeding \$50,000	10%
8703.9000	- Other	65%
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>	
8404.10	- 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%
	- Other, with compression ignition internal combustion piston engine (diesel or semi diesel) :	
<b>8704.21</b>	-- 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%
8704.2130	--- Used vehicles of g.v.w. not exceeding 5 tonnes exceeding 10 years	65%
<b>8704.22</b>	-- 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%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8704.2230	--- Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 years	65%
<b>8704.23</b>	-- 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%
	<b>Other, with spark ignition internal combustion piston engine :</b>	
<b>8704.31</b>	-- 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%
<b>8704.32</b>	-- 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%
<b>8704.90</b>	- Other :	65%
8704.9010	--- New hybrid and electric vehicles of a value exceeding \$50,000	65%
8704.9020	--- Used hybrid and electric vehicles of value not exceeding \$50,000	10%
8704.9030	--- New hybrid and electric vehicles of a value exceeding \$50,000	65%
8704.9040	--- Used hybrid and electric vehicles of a value not exceeding \$50,000	10%
8704.9090	--- Other	65%
<b>87.05</b>	<b>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).</b>	
<b>8705.90</b>	- Other :	
8705.9090	--- Other	65%
<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>	
<b>8706.00</b>	- Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 :	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
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%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
<b>8707.10</b>	- For vehicles of heading 87.03 :	
8707.1010	--- For vehicles of subheading 8703.10	60%
8707.1090	--- Other	60%
<b>8707.90</b>	- 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%
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>	
<b>8708.10</b>	- Bumpers and parts thereof :	
8708.1010	--- For vehicles of heading 87.01	60%
8708.1020	--- For vehicles of subheading 8703.10	60%
8708.1090	--- Other	60%
	- Other parts and accessories of bodies (including cabs) :	
<b>8708.21</b>	-- Safety seat belts :	
8708.2110	--- For vehicles of heading 87.01	60%
8708.2120	--- For vehicles of subheading 8703.10	60%
8708.2190	--- Other	60%
<b>8708.29</b>	-- Other :	
8708.2910	--- For vehicles of heading 87.01	60%
8708.2920	--- For vehicles of subheading 8703.10	60%
8708.2990	--- Other	60%
<b>8708.30</b>	- Brakes and servo brakes; parts thereof :	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8708.3010	--- For vehicles of heading 8701	60%
8708.3020	--- For vehicles of subheading 8703.10	60%
8708.3090	--- Other	60%
<b>8708.40</b>	- 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%
<b>8708.50</b>	- 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%
<b>8708.70</b>	- 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%
<b>8708.80</b>	- 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 :	
<b>8708.91</b>	-- 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%
<b>8708.92</b>	-- 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%
<b>8708.93</b>	-- Clutches and parts thereof :	
8708.9310	--- For vehicles of heading 87.01	60%



TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8708.9320	--- For vehicles of subheading 8703.10	60%
8708.9390	--- Other	60%
<b>8708.94</b>	-- 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	60%
<b>8708.99</b>	-- Other :	
8708.9910	--- For vehicles of heading 87.01	60%
8708.9920	--- For vehicles of subheading 8703.10	60%
8708.9990	--- Other	60%
<b>87.09</b>	<b>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.</b>	
	- Vehicles :	
8709.1100	-- Electrical	45%
8709.1900	-- Other	45%
8709.9000	- Parts	45%
<b>87.10</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	
8710.0000	- Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	45%
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; side cars.</b>	
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	75%
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	75%
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	75%
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	75%

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	75%
8711.6000	- With electric motor for propulsion	10%
8711.9000	- Other	75%
<b>87.14</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>	
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%
<b>87.16</b>	<b>Trailers and semitrailers; other vehicles, not mechanically propelled; parts thereof.</b>	
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 :	45%
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%
	<b>Arms and ammunition; parts and accessories thereof</b>	
<b>93.01</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>	
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%
<b>93.02</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
9302.0000	- Revolvers and pistols, other than those of heading 93.03 or 93.04	85%
<b>93.03</b>	<b>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).</b>	
9303.1000	- Muzzle loading firearms	85%
9303.2000	- Other sporting, hunting or target shooting shotguns, including combination shotgun rifles	85%
9303.3000	- Other sporting, hunting or target shooting rifles	85%
9303.9000	- Other	85%
<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>	
9304.0000	- Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	85%
<b>93.05</b>	<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>	
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%
<b>93.06</b>	<b>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.</b>	
	- 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%
<b>93.07</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	

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

## SECOND SCHEDULE

	<b>Special Classification Provisions</b>	
<b>98.7A</b>	<b>General exemption for goods imported as cargo</b>	
987A.0010	Returning residents who meet the conditions specified in Note 6A to this Chapter	
<b>98.70</b>	<b>Exemption from duty for goods for use by consular, diplomatic, and international organizations.</b>	
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
<b>98.71</b>	<b>Exemption from duty for establishments of foreign states.</b>	
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
<b>98.72</b>	<b>Exemption from duty for the Bahamas National Trust.</b>	
9872.0000	Goods for use exclusively by the Bahamas National Trust, when imported with the prior approval of the Minister	Free
<b>98.73</b>	<b>Exemption from duty for charitable goods.</b>	
9873.0000	Goods imported by a charitable organization with the prior approval of the Minister and for use exclusively for charitable purposes	Free
<b>98.74</b>	<b>Exemption from duty for gifts to the Government.</b>	
9874.0000	Gifts to the Government of The Bahamas	Free
<b>98.75</b>	<b>General exemption for registered floriculturist, horticulturist, agricultural cooperative societies and farmers.</b>	
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
<b>98.76</b>	<b>General exemption for goods for use in the livestock and fish farming industries.</b>	

9876.0000	Goods for use in the livestock and fish farming industries that meet the conditions specified in Note 4 to this Chapter	Free
<b>98.77</b>	<b>General exemption for goods for registered fishermen for use in the commercial fishing and bone fishing industries.</b>	
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
<b>98.78</b>	<b>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.</b>	
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	Free
9878.0040	Catering equipment owned or leased by airport operators for use aboard aircraft	Free
<b>98.79</b>	<b>General exemption for baggage of passengers.</b>	
9879.1000	Of returning residents who meet the conditions specified in Note 6 (a)	Free
9879.2000	Of other passengers who meet the conditions specified in Note 6(b)	Free
<b>98.80</b>	<b>General exemption for educational, scientific and cultural goods.</b>	
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
<b>98.81</b>	<b>General exemption for relief goods</b>	
9881.0000	Goods intended to provide relief in response to a declaration of exigency by the Minister that meet the conditions specified in Note 7 to this Chapter	Free
<b>98.82</b>	<b>Goods manufactured or processed in the Port Area</b>	
9882.0000	Goods manufactured or processed in the Port Area by manufacturers registered with and approved by the Ministry responsible for Trade and Industry	Free
<b>98.83</b>	<b>Section 33 of the Petroleum Act</b>	
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
<b>98.84</b>	<b>General exemption for new buses imported by a religious organization for its exclusive use</b>	
9884.0000	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.	Free
<b>98.85</b>	<b>General exemption for taxi-cabs and omnibuses</b>	
9885.0010	Motor vehicle not more than three years old as specified in Note 8 to this chapter.	Free
<b>98.86</b>	<b>General exemption for Petroleum products Bahamas Electricity Corporation and any licensed entity</b>	
9886.0010	Petroleum products imported by the Bahamas Electricity Corporation as specified in Note 9 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 9 to this Chapter.	Free
<b>98.87</b>	<b>General exemption for historic buildings.</b>	
9887.0000	Materials used to restore and maintain historic buildings registered in the National Register	Free
<b>98.88</b>	<b>General exemption for vessels and vessels parts</b>	

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 for temporary cruising vessels imported under a temporary cruising permit (Form No. C-39)	Free
<b>98.89</b>	<b>General exemption for printing equipment and raw materials.</b>	
9889.0010	Printing good that meet conditions specified in Note 10 to this chapter	Free
9889.0020	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	Free
<b>98.91</b>	<b>Water &amp; Sewerage Act.</b>	
9891.0000	Water & Sewerage Act	Free
<b>98.92</b>	<b>Family Island Development Encouragement Act.</b>	
9892.0000	Family Island Development Encouragement Act	Free
<b>98.93</b>	<b>Nassau Airport Development Project</b>	
9893.0000	Nassau Airport Development Project	Free
<b>98.94</b>	<b>Albany Project.</b>	
9894.0000	Albany Project	Free
<b>98.95</b>	<b>AUTEC Agreement</b>	
9895.0000	AUTEC Agreement	Free
<b>98.96</b>	<b>Re-Imported Goods</b>	
9896.0000	Re-Imported Goods	Free
<b>98.97</b>	<b>Industries Encouragement Act</b>	
9897.0000	Industries Encouragement Act	Free
<b>98.98</b>	<b>Hotel Encouragement Act.</b>	
9898.0010	Hotel Encouragement Act (L1)	Free
9898.0020	Hotel Encouragement Act (L2)	Free
9898.0030	Hotel Encouragement Act Construction Plant	Free
<b>98.99</b>	<b>Commonwealth Brewery</b>	
9899.0000	Commonwealth Brewery	Free
<b>98.9E</b>	<b>Electricity Act</b>	
989E.0010	Items – New Providence (N.P.)	Free
989E.0020	Generators and Engines (N.P.)	Free



989E.0030	Items -- Family Islands (F.I.)	Free
989E.0040	Generators and Engines (F.I)	Free
<b>98.9F</b>	<b>Capital goods for businesses located outside the Port Area in Grand Bahama</b>	
989F.0000	Capital goods for businesses located outside the Port Area in Grand Bahama	Free
<b>98.9G</b>	<b>Processing machinery for use in the recycling of waste, with the approval of the Minister</b>	
989G.0000	Processing machinery for use in the recycling of waste, with the approval of the Minister.	Free
<b>98.9H</b>	<b>Altar Wine</b>	
989H.0000	Altar Wine	Free
98.9I	<b>Heads of Agreement between the Government of the Commonwealth of The Bahamas and Royal Caribbean Cruises Limited.</b>	
989I.0000	For goods imported duty exempted into Coco Cay located in the Berry Island	Free
<b>98.9J</b>	<b>Solar Panel System</b>	
989J.0000	Concession for Solar Panels imported with all components to complete installation of a system, approved by the Minister,	Free
<b>98.9K</b>	<b>Clothing, Footwear and other wearing apparels and accessories.</b>	
989K.0010	Men, boy's, women's and girl's outer garments	Free
989K.0020	Men, boy's, women's and girl's underwear	Free
989K.0030	Other made up clothing and accessories	Free
989K.0040	Men, boy's women and girls footwear of all materials.	Free

## OBJECTS AND REASONS

This Bill seeks to repeal and replace the Excise Act, 2013. While there are no substantive changes to the law, the Bill seeks to amend the Schedule therein and to provide for the inclusion of a new Second Schedule, both of which seek to provide for —

- (a) compliance with the World Customs Organization;
- (b) a change in some of the Tariff Code Headings and rates.

In particular, the rates affected are as shown below —

<b>TARIFF CODE Heading/ Subheading</b>	<b>ARTICLE DESCRIPTION</b>	<b>OLD RATE</b>	<b>PROPOSED RATE</b>
<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1,000 cc :</b>		
8703.2110	New motor vehicles not exceeding 100cc	65%	25%
8703.2140	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.2150	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :</b>		
8703.2210	New motor vehicles not exceeding 1500cc	65%	25%
8703.2240	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.2250	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.2340	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.2350	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.2440	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.2450	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.3110	New motor vehicles not exceeding 1500cc	65%	25%
8703.3140	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.3150	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.3240	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%

8703.3250	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.3340	Antique Vehicles (vehicles twenty-five to eighty-four years)	New	65%
8703.3350	Vintage Vehicles (vehicles eighty-five years and older)	New	65%
8703.4010	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,00.00	25%	65%
8703.4020	New hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,00.00	25%	10%
8703.4030	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,00.00	25%	65%
8703.4040	Used hybrid motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	25%	10%
8703.5010	New with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value exceeding \$50,000	25%	65%
8703.5020	New with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value not exceeding \$50,000	25%	10%
8703.5030	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value exceeding \$50,000	25%	65%
8703.5040	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value not exceeding \$50,000	25%	10%
8703.6010	New hybrid motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	25%	65%
8703.6020	New hybrid motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	25%	10%
8703.6030	Used hybrid motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000	25%	65%
8703.6040	Used hybrid motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000	25%	10%
8703.7010	New hybrid (diesel or semi diesel) motor vehicles , with both compression-ignition internal combustion	25%	65%

	piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000		
8703.7020	New hybrid (diesel or semi diesel) motor vehicles , with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	25%	10%
8703.7030	Used hybrid (diesel or semi diesel) motor vehicles , with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000	25%	65%
8703.7040	Used hybrid (diesel or semi diesel) motor vehicles with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000	25%	10%
<b>8703.80</b>	<b>Other vehicles, with only electric motor for propulsion</b>		
8703.8010	New electric motor vehicles of value exceeding \$50,000	20%	65%
8703.8020	New electric motor vehicles of value not exceeding \$50,000	20%	10%
8703.8030	Used electric motor vehicles of value exceeding \$50,000	20%	65%
8703.8040	Used electric motor vehicles of value not exceeding \$50,000	20%	10%
<b>8704.90</b>	<b>Hybrid and electric trucks</b>		
8704.9010	New hybrid and electric vehicles of value exceeding \$50,000	25%	65%
8704.9020	Used hybrid and electric vehicle of value not exceeding \$50,000	25%	10%
8704.9030	Used hybrid and electric vehicles of a value exceeding \$50,000	25%	65%
8704.9040	Used hybrid and electric vehicles of value not exceeding \$50,000	25%	10%
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars</b>		
8711.6000	Motor cycle with electric motor for propulsion	20%	10%
9889.0020	Goods for commercial printers for use in the commercial printing industry that meet the conditions specified in Note 11 to this Chapter	10%	Free
<b>98.9I</b>	<b>Heads of Agreement between The Government of The Bahamas and Royal Caribbean Cruise s Ltd.</b>	<b>New</b>	
989I.0000	For goods imported duty exempted into Coco Cay located in the Berry Island	New	Free

98.9J	Solar Panel System	New	
989J.0000	Concession for Solar Panels imported with all components to complete installation of the system(s), approved by the Minister.	New	Free
9884.0000	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.	3years	8 years

