



No. 16 Of 2008

AN ACT TO PROVIDE FOR THE IMPOSITION
AND COLLECTION OF EXCISE TAXES AND
FOR CONNECTED PURPOSES

[Date of Assent – 27th June 2008]

Enacted by the Parliament of The Bahamas.

PART I

PRELIMINARY

- Short title
- and com-
mencement. of July, 2008.
- Interpre-
tation. requires –
1. (1) This Act may be cited as the Excise Act, 2008.
 - (2) This Act shall come into force on the 1st day
 2. (1) In this Act, unless the context otherwise

“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”, “duty”, “entered”,
“export”, “goods”, “import”, “warehoused”
have the meanings assigned to them in the
Customs Management Act;

“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;

- (c) the disposal of goods under an agreement whereby the purchase price is wholly or partly payable in installments; 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 goods specified in the

First Schedule.

Schedule. (2) The classification and description of goods

First specified in the First Schedule and bearing the heading

Schedule. numbers as designated in the Tariff Act are to be interpreted

Ch. 295. in accordance with the rules for interpretation set out in

Ch. 295. Part I of the Tariff Act.

(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

Imposition of tax.

3. (1) Subject to this Act and any other law relating to customs, the excise tax shall be paid in accordance with this Act at the rate specified in the third column of the First Schedule on -

First

Schedule.

- (a) taxable goods manufactured or produced in
The Bahamas and sold in The Bahamas; and
- (b) taxable goods imported into The Bahamas.

First

(2) The Minister may, by order published in the
Official Gazette amend or revoke the First Schedule.

Schedule.

(3) An order referred to in subsection (2) is
subject to affirmative resolution of both Houses of Parliament.

Value and

4. (1) Where excise tax is payable under this Act on

quantity.

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 for the
purpose of assessing ad valorem
duty of customs on the goods,
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) 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.

Re-imported
goods.
Ch. 293.

5. (1) Every set of import entries in respect of goods re-imported into The Bahamas to which subsection (1) of section 81 of the Customs Management Act applies shall be subject to a charge of \$10.00.

(2) Every set of import entries in respect of goods re-imported into The Bahamas to which subsection (2) of section 81 of the Customs Management Act applies shall be subject to the relevant rates of duty in the First Schedule, on the amount of the increase in the value of the goods.

6. (1) Where excise tax is imposed by this Act on goods domestically manufactured and sold in The Bahamas or

licensed removed from a warehouse, the duly licensed manufacturer who
manufac- sold the goods or removed them from a warehouse shall pay the
turer. tax to the Comptroller not later than 21 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 10 per cent of the
amount of tax in default; and
- (b) interest at the rate of 2% 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.

Payment of tax by importers. 7. Where excise tax is imposed by this Act on the importation into The Bahamas, the importer shall pay the tax to the comptroller at the time of entry.

Returns from licensed manufacturers. 8. (1) Every licensed manufacturer shall, within 21 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 21 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 does so, 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

Exemptions. 9. The goods specified in the Second Schedule are
Second exempt from excise tax.
Schedule.

Relief for 10. (1) The Minister may grant permission for the
temporary importation of taxable goods without payment of excise tax
importation. 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 paragraph (b)
of subsection (1), any deposit with the Comptroller under

paragraph (c) of that subsection 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 paragraph (c) of subsection (1) 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 paragraph (c) of subsection (1) and cancel the security given

pursuant to that paragraph and the additional security given

pursuant to subsection (3).

Relief 11. (1) Where the Comptroller is satisfied, upon a
for raw certificate by a licensed manufacturer, that taxable goods
materials. 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.

Refunds. 12. (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

Ch. 293. with the conditions specified in the Customs Management Act 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 -

(a) must be made in the prescribed form;

(b) must contain the prescribed information;

(c) must 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.

Relief and Remission. Ch. 293. 13. (1) Any relief granted under Title IV, Part III of the Customs Management Act applies, with such modifications as the circumstances require, for the purposes of this Act in respect of goods produced in The Bahamas for export.

(2) The Customs Management Act applies, with such

modifications as the circumstances require, for the purposes of this Act with respect to the re-importation of taxable goods.

(3) The Minister may remit, in whole or in part, an excise tax where he is satisfied that it is just and equitable to do so or 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.

Goods
diverted
from
exempt use.
Ch. 293.

14. (1) Where goods liable to excise tax 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 and 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 their

disposal 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 excise tax payable.

PART IV

MISCELLANEOUS

Regulations. 15. The Minister may make regulations generally for giving effect to the provisions of this Act.

Appli- 16. This Act binds the Crown.
cation.

Consequen- 17. The enactments mentioned in the Third Schedule
tial amend- in the first column are amended to the extent and manner
ments. specified in the second column.

Third

Schedule.

Admini- 18. (1) The Comptroller shall administer and enforce,
stration subject to the control and direction of the Minister, this Act
and en- and collect the tax imposed by this Act.

forcement. (2) Where tax is imposed by this Act on the
importation of goods into The Bahamas for the purposes of
collecting and enforcing the payment of the tax and,
generally, for the purposes of administering and enforcing the

Ch. 293. provisions of this Act, the Customs Management Act relating
to the importation of goods apply as if the tax were
a duty.

FIRST SCHEDULE

Tobacco and manufactured tobacco substitutes

TARIFF TRADE NO.	GOODS	RATE OF TAX
24.01	Unmanufactured tobacco ; tobacco refuse.	
2401.1000	- Tobacco, not stemmed/stripped	10%
2401.2000	- Tobacco, partly or wholly stemmed/stripped	10%
2401.3000	- Tobacco refuse	10%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	220%
2402.2000	- Cigarettes containing tobacco	220%
2402.9000	- Other	220%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.1010	--- Fine cut	220%
2403.1090	--- Other	220%
	- Other:	220%
2403.9100	-- "Homogenised" or "reconstituted" tobacco	220%
2403.99	-- Other:	220%
2403.9910	--- Chewing tobacco	220%
2403.9920	--- Extracts and essences	220%
2403.9930	--- Snuff	220%
2403.9990	--- Other	220%

**Mineral fuels, mineral oils and products of their distillation;
bituminous substances; mineral waxes**

TARIFF TRADE NO.	GOODS	RATE OF TAX
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	- Coal, whether or not pulverised, but not agglomerated:	
2701.1100	-- Anthracite	45%
2701.1200	-- Bituminous coal	45%
2701.1900	-- Other coal	45%
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	45%
27.02	Lignite, whether or not agglomerated, excluding jet.	
2702.1000	- Lignite, whether or not pulverised, but not agglomerated	45%
2702.2000	- Agglomerated lignite	45%
2703.0000	Peat (including peat litter), whether or not agglomerated.	45%
2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	45%
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	45%
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	
2706.0010	--- For road surfacing use	45%
2706.0090	--- Other	45%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.1000	- Benzol (benzene)	45%
2707.2000	- Toluol (toluene)	45%

TARIFF TRADE NO.	GOODS	RATE OF TAX
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 ⁰ C by the ASTM D 86 method	45%
	- Other:	
2707.9100	-- Creosote oils	45%
2707.9900	-- Other	45%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.1000	- Pitch	45%
2708.2000	- Pitch coke	45%
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	45%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	- 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, other than waste oils:	
2710.11	-- Light oils and preparations:	
2710.1110	--- Jet fuel	7%
2710.1120	--- Aviation Gasoline	7%
2710.1130	--- Motor Gasoline (Leaded)	\$1.06 per US Gal. & 7%
2710.1140	--- Motor Gasoline (unleaded)	\$1.06 per US Gal. & 7%
2710.1190	--- Other	\$0.085 per US Gal. & 34.5%

TARIFF TRADE NO.	GOODS	RATE OF TAX
2710.19	--Other:	
2710.1910	--- Diesel	\$0.25 per US Gal. & 34.5%
2710.1920	--- Kerosene	Free
2710.1930	--- Bunker Oil	\$0.085 per US Gal. & 34.5%
2710.1940	--- Other fuel oils	\$0.085 per US Gal. & 34.5%
2710.1950	--- Aviation engine Lubricating Oils	45%
2710.1960	--- Automotive, diesel or marine engine lubricating oils	45%
2710.1970	--- Other lubricating oils	45%
2710.1980	--- Lubricating Greases	45%
	- Waste oils:	
2710.9100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	45%
2710.9900	-- Other	45%
27.11	Petroleum gases and other gaseous hydrocarbons.	
	- Liquefied:	
2711.1100	-- Natural gas	45%
2711.1200	-- Propane	\$0.20 per US Gal. & 7%
2711.1300	-- Butanes	45%
2711.1400	-- Ethylene, propylene, butylene et butadiene	45%
2711.1900	-- Other	45%
	- In gaseous state:	
2711.2100	-- Natural gas	45%
2711.2900	-- Other	45%
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.1000	- Petroleum jelly	45%

TARIFF TRADE NO.	GOODS	RATE OF TAX
2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	45%
2712.9000	- Other	45%
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	- Petroleum coke:	
2713.1100	-- Not calcined	45%
2713.1200	-- Calcined	45%
2713.20	- Petroleum bitumen:	
2713.2010	--- For road surfacing use	45%
2713.2090	--- Other	45%
2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous Minerals	45%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.10	Bituminous or oil shale and tar sands:	
2714.1010	--- For road surfacing use	45%
2714.1090	--- Other	45%
2714.9000	- Other	45%
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	
2715.0010	-- For road surfacing use	45%
2715.0090	-- Other	45%
27.16	Electrical energy. (optional heading)	45%

**Essential oils and resinoids; perfumery,
cosmetic or toilet preparations**

TARIFF TRADE NO.	GOODS	RATE OF TAX
33.03	Perfumes and toilet waters.	
3303.0010	--- Perfumes	10%
3303.0020	--- Eau de cologne	10%
3303.0090	--- Other toilet waters	10%

Rubber and articles thereof

TARIFF TRADE NO.	GOODS	RATE OF TAX
40.11	New pneumatic tyres, of rubber.	
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	45%
4011.2000	- Of a kind used on buses or lorries	45%
4011.3000	- Of a kind used on aircraft	45%
4011.4000	- Of a kind used on motorcycles	45%
4011.5000	- Of a kind used on bicycles	45%
	- Other, having a "herring-bone" or similar tread:	
4011.6100	-- Of a kind used on agricultural or forestry vehicles and machines	45%
4011.6200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	45%
4011.6300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	45%
4011.6900	-- Other	45%
	- Other:	
4011.9200	-- Of a kind used on agricultural or forestry vehicles and machines	45%
4011.9300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)	45%
4011.9400	-- Of a kind used on construction or Industrial handling vehicles and machines and having a rim size exceeding 61 cm (24.02 inches)	45%
4011.9900	-- Other	45%

TARIFF TRADE NO.	GOODS	RATE OF TAX
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	- Retreaded tyres:	
4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)	45%
4012.1200	-- Of a kind used on buses or lorries	45%
4012.1300	-- Of a kind used on aircraft	45%
4012.1900	-- Other	45%
4012.20	-- Used pneumatic tyres:	
4012.2010	--- Of a kind used on motor cars, buses and lorries.	45%
4012.2090	--- Other	45%
4012.90	- Other:	
4012.9010	--- Of a kind used on motor cars, buses and lorries	45%
4012.9090	--- Other	45%
40.13	Inner tubes, of rubber.	
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	45%
4013.2000	- Of a kind used on bicycles	45%
4013.90	- Other:	
4013.9010	--- Of a kind used on motorcycles	45%

TARIFF TRADE NO.	GOODS	RATE OF TAX
4013.9020	--- Of a kind used on aircraft	45%
4013.9090	--- Other	45%

**Articles of leather; saddlery and harness;
travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)**

TARIFF TRADE NO.	GOODS	RATE OF TAX
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, and similar containers:	
4202.1110	--- Suit-cases, executive-cases, vanity-cases, brief-cases, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.1210	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.1910	--- Suit-cases, executive-cases, vanity-cases, brief-cases, school satchels, binocular cases, camera cases, musical instrument cases and gun cases	10%
4202.2100	-- With outer surface of leather, of composition leather or of patent leather	10%
4202.2200	-- With outer surface of plastic sheeting or of textile materials	10%
4202.2900	-- Other	10%
4202.3100	-- With outer surface of leather, of composition leather or of patent leather	10%
4202.3200	-- With outer surface of plastic sheeting or of textile materials	10%
4202.3900	--Other	10%

**Articles of apparel and clothing accessories,
knitted or crocheted**

TARIFF TRADE NO.	GOODS	RATE OF TAX
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	- Of wool or fine animal hair:	
6110.1110	--- Sweaters, cardigans and pullovers	7%
	--Of Kashmir (cashmere) goats:	
6110.1210	--- Sweaters, Cardigans and pullovers	7%
6110.1910	--- Sweaters, cardigans and pullovers of Angora	7%

**Other made up textile articles; sets;
worn clothing and worn textile articles; rags**

TARIFF TRADE NO.	GOODS	RATE OF TAX
63.02	Bed linen, table linen, toilet linen and kitchen linen.	
	- Other bed linen:	
6302.4000	- Table linen, knitted or crocheted	10%
6302.5100	-- Of cotton	10%
6302.5300	-- Of man-made fibres	10%
6302.5900	-- Of other textile materials	10%

Ceramic products

TARIFF TRADE NO.	GOODS	RATE OF TAX
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
6911.1000	- Tableware and kitchenware	7%
6911.9000	- Other	7%
69.13	Statuettes and other ornamental ceramic articles.	
6913.1000	- Of porcelain or china	7%

Glass and glassware

TARIFF TRADE NO.	GOODS	RATE OF TAX
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
	- Stemware drinking glasses, other than of glass-ceramics	
7013.2200	-- Of lead crystal	7%
7013.2810	-- Of other crystal	7%
	-Other drinking glasses, other than of glass-ceramics	
7013.3300	-- Of lead crystal	7%
7013.3710	-- Of other crystal	7%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics	
7013.4100	-- Of lead crystal	7%
7013.4920	-- Of other crystal	7%
	- Other glassware:	
7013.9100	-- Of lead crystal	7%
7013.9910	-- Of other crystal	7%
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm (0.039 inches) in diameter.	
	- Other:	
7018.9010	--- Statuettes and other ornaments of crystal	7%

**Natural or cultured pearls, precious or semi-precious stones,
precious metals, metals clad with precious metal, and articles
thereof; imitation jewellery; coin**

TARIFF TRADE NO.	GOODS	RATE OF TAX
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
	- Of precious metal whether or not plated or clad with precious metal:	
7113.1100	-- Of silver, whether or not plated or clad with other precious metal	10%
7113.1900	-- Of other precious metal, whether or not plated or clad with precious Metal	10%
7113.2000	- Of base metal clad with precious metal	10%

**Nuclear reactors, boilers, machinery
and mechanical appliances; parts thereof**

TARIFF TRADE NO.	GOODS	RATE OF TAX
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	
8407.31	--- Of a cylinder capacity not exceeding 50 cc :	
8407.3110	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.32	--- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
8407.3210	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc:	
8407.3310	--- For vehicles of heading 87.11	60%
8407.3320	--- For vehicles of headings 87.03 and 87.04	60%
8407.34	-- Of a cylinder capacity exceeding 1000 cc :	
8407.3410	--- For vehicles of heading 87.11	60%
8407.3420	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%
8407.90	- Other engines :	
8407.9010	--- For vehicles of heading 87.11 and subheading 8703.10	60%
8407.9020	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.10)	60%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	
8408.2010	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.9120	--- For engines of subheadings 8407.3110, 8407.3210, 8407.3310, 8407.3410 and 8407.9010	60%
8409.9130	--- For engines of subheadings 8407.3320, 8407.3420 and 8407.9020	60%
8409.9920	--- For engines of subheading 8408.2010	60%

**Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

TARIFF TRADE NO.	GOODS	RATE OF TAX
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
8511.20	- Ignition magnetos ; magneto-dynamos ; magnetic flywheel :	
8511.2020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.2030	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8511.30	- distributors ; ignition coils :	
8511.3020	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8511.3030	--- For other vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8511.40	- Starter motors and dual purpose starter-generators :	
8511.4020	--- For vehicles of heading 87.11, subheading 87.03.1010	60%
8511.4030	--- For other vehicle of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010).	60%
8511.50	- Other generagors :	
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%
8511.80	- Other equipment	
8511.8020	--- For vehicles of Heading No. 87.11 and subheading No. 8703.1010	60%
8511.8030	--- For vehicles of Heading No. 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%

TARIFF TRADE NO.	GOODS	RATE OF TAX
8511.90	- 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%
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
8512.20	- Other lighting or visual signalling equipment :	
8512.2010	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8512.2020	--- For vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8512.30	- Sound signalling equipment :	
8512.3010	--- For vehicles of heading 87.11 and subheading 8703.1010	60%
8512.3020	--- For vehicles of heading 87.01, 87.02, 87.03, 87.04 and 87.05 (excluding subheading 8703.1010)	60%
8512.4000	- Windscreen wipers, defrosters and demisters	60%
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles aircraft or ships :	
8544.3020	--- Of a kind used for vehicles of headings 87.01, 87.02, 87.03, 87.04 and 87.05	60%

**Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof**

TARIFF TRADE NO.	GOODS	RATE OF TAX
87.01	Tractors (other than tractors of heading 87.09).	
8701.1000	- Pedestrian controlled tractors	45%
8701.2000	- Road tractors for semi-trailers	45%
8701.3000	- Track-laying tractors	45%
8701.9000	- Other	45%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.1000	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	85%
8702.9000	- Other	85%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
8703.1010	--- Golf cars	30%
8703.1090	--- Other	30%
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:	
8703.2110	--- New motor vehicles.	65%
8703.2120	--- Used motor vehicles.	65%
8703.2190	-- Hybrid motor vehicles	25%

TARIFF TRADE NO.	GOODS	RATE OF TAX
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.2210	--- New motor vehicles.	65%
8703.2220	--- Used motor vehicles.	65%
8703.2290	-- Hybrid motor vehicles	25%
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
8703.2310	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc ; but not exceeding 2,000 cc.	65%
8703.2320	--- Used motor vehicles of a cylinder capacity of 1,500 cc; but not exceeding 2,000 cc.	65%
8703.2330	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc.	75%
8703.2340	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc; but not exceeding 2,500 cc.	75%

TARIFF TRADE NO.	GOODS	RATE OF TAX
8703.2350	--- New motor vehicles of a cylinder capacity exceeding 2,500 cc ; but not exceeding 3,000 cc.	85%
8703.2360	--- Used motor vehicles of a cylinder capacity exceeding 2,500 cc ; but not exceeding 3,000 cc.	85%
8703.2390	-- Hybrid motor vehicles	25%
8703.24	-- Of a cylinder capacity exceeding 3,000 cc:	
8703.2410	--- New motor vehicles	85%
8703.2420	--- Used motor vehicles	85%
8703.2490	-- Hybrid motor vehicles	25%
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:	
8703.3110	--- New motor vehicles	65%
8703.3120	--- Used motor vehicles	65%
8703.3190	-- Hybrid motor vehicles	25%
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.3210	--- New motor vehicles of a cylinder capacity exceeding 1,500 cc : but not exceeding 2,000 cc.	65%
8703.3220	--- Used motor vehicles of a cylinder capacity exceeding 1,500 cc : but not exceeding 2,000 cc.	65%
8703.3230	--- New motor vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc.	75%
8703.3240	--- Used motor vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc.	75%
8703.3290	-- Hybrid motor vehicles	25%
8703.33	-- Of a cylinder capacity exceeding 2,500 cc:	
8703.3310	--- New motor vehicles	85%
8703.3320	--- Used motor vehicles	85%
8703.3390	-- Hybrid motor vehicles	25%
8703.90	- Other:	

TARIFF TRADE NO.	GOODS	RATE OF TAX
8703.9010	--- New motor vehicles	85%
8703.9020	--- Used motor vehicles	85%
8703.9030	--- New motor vehicles (electric cars)	25%
8703.9040	--- Used motor vehicles (electric cars)	25%
8703.9090	-- Hybrid motor vehicles	25%
87.04	Motor vehicles for the transport of goods.	
8704.1000	- Dumpers designed for off-highway use	85%
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	85%
8704.2100	-- g.v.w. not exceeding 5 tonnes	85%
8704.2200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	85%
8704.2300	-- g.v.w. exceeding 20 tonnes	85%
	- Other, with spark-ignition internal combustion piston engine:	85%
8704.3100	-- g.v.w. not exceeding 5 tonnes	85%
8704.3200	-- g.v.w. exceeding 5 tonnes	85%
8704.9000	- Other	85%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.1000	- Crane lorries	60%
8705.2000	- Mobile drilling derricks	60%
8705.3000	- Fire fighting vehicles	60%
8705.4000	- Concrete-mixer lorries	60%
8705.9000	- Other	60%
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	

TARIFF TRADE NO.	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%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.10	- For vehicles of heading 87.03:	
8707.1010	--- For vehicles of subheading 8703.10	60%
8707.1090	--- Other	60%
8707.90	- Other:	
8707.9010	--- For vehicles of heading 87.02	60%
8707.9020	--- For vehicles of heading 87.04	60%
8707.9030	--- For vehicles of heading 87.05	60%
8707.9090	--- Other	60%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.10	- Bumpers and parts thereof:	
8708.1010	--- For vehicles of heading 87.01	60%
8708.1020	--- For vehicles of subheading 8703.10	60%
8708.1090	--- Other	60%
	- Other parts and accessories of bodies (including cabs):	
8708.21	-- Safety seat belts:	
8708.2110	--- For vehicles of heading 87.01	60%
8708.2120	--- For vehicles of subheading 8703.10	60%
8708.2190	--- Other	60%
8708.29	-- Other:	
8708.2910	--- For vehicles of heading 87.01	60%
8708.2920	--- For vehicles of subheading 8703.10	60%
8708.2990	--- Other	60%

TARIFF TRADE NO.	GOODS	RATE OF TAX
8708.30	- Brakes and servo-brakes ; parts thereof:	
8708.3010	--- For vehicles of heading 8701	60%
8708.3020	--- For vehicles of subheading 8703.10	60%
8708.3090	--- Other	60%
8708.40	- Gear boxes and parts thereof :	
8708.4010	--- For vehicles of heading 87.01	60%
8708.4020	--- For vehicles of subheading 8703.10	60%
8708.4090	--- Other	60%
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving 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%
8708.70	- Road wheels and parts and accessories thereof :	
8708.7010	--- For vehicles of heading 87.01	60%
8708.7020	--- For vehicles of subheading 8703.10	60%
8708.7090	--- Other	60%
8708.80	- Suspension systems and parts thereof (including shock-absorbers) :	
8708.8010	--- For vehicles of heading 87.01	60%
8708.8020	--- For vehicles of subheading 8703.10	60%
8708.8090	--- Other	60%
	- Other parts and accessories:	
8708.91	-- Radiators and parts thereof :	
8708.9110	--- For vehicles of heading 87.01	60%
8708.9120	--- For vehicles of subheading 8703.10	60%
8708.9190	--- Other	60%
8708.92	-- Silencers (mufflers) and exhaust pipes ; parts thereof :	

TARIFF TRADE NO.	GOODS	RATE OF TAX
8708.9210	--- For vehicles of heading 87.01	60%
8708.9220	--- For vehicles of subheading 8703.10	60%
8708.9290	--- Other	60%
8708.93	-- Clutches and parts thereof :	
8708.9310	--- For vehicles of heading 87.01	60%
8708.9320	--- For vehicles of subheading 8703.10	60%
8708.9390	--- Other	60%
8708.94	-- Steering wheels, steering columns and steering boxes ; parts thereof:	
8708.9410	--- For vehicles of heading 87.01	60%
8708.9420	--- For vehicles of subheading 8703.10	60%
8708.9490	--- Other	60%
8708.9500	-- Safety airbags with inflater system ; parts thereof	60%
8708.99	-- Other :	
8708.9910	--- For vehicles of heading 87.01	60%
8708.9920	--- For vehicles of subheading 8703.10	60%
8708.9990	--- Other	60%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	- Vehicles:	
8709.1100	-- Electrical	45%
8709.1900	-- Other	45%
8709.9000	- Parts	45%
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	45%

TARIFF TRADE NO.	GOODS	RATE OF TAX
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
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%
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	75%
8711.9000	- Other	75%
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	45%
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.1000	- Not mechanically propelled	Free
8713.9000	- Other	Free
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	
	- Of motorcycles (including mopeds):	
8714.1100	-- Saddles	75%
8714.1900	-- Other	75%
8714.2000	- Of carriages for disabled persons.	10%
	- 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%

TARIFF TRADE NO.	GOODS	RATE OF TAX
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%
8715.0000	Baby carriages and parts thereof.	Free
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	45%
8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	45%
	- Other trailers and semi-trailers for the transport of goods:	
8716.3100	-- Tanker trailers and tanker semi-trailers	45%
8716.3900	-- Other	45%
8716.4000	- Other trailers and semi-trailers	45%
8716.8000	- Other vehicles	45%
8716.9000	- Parts	45%

**Optical, photographic,
cinematographic, measuring, checking,
precision, medical or surgical instruments
and apparatus; parts and accessories thereof**

TARIFF TRADE NO.	GOODS	RATE OF TAX
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.4000	- Instant print cameras	7%
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	7%
9006.5200	-- Other, for roll film of a width less than 35 mm	7%
9006.5300	-- Other, for roll film of a width of 35 mm	7%
9006.5900	-- Other	7%
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	7%
9006.6900	-- Other	7%
9006.9100	-- For cameras	7%
9006.9900	-- Other	7%

Clocks and watches and parts thereof

TARIFF TRADE NO.	GOODS	RATE OF TAX
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.1100	-- With mechanical display only	10%
9101.1900	-- Other	10%
9101.2100	-- With automatic winding	10%
9101.2900	-- Other	10%
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.1100	-- With mechanical display only	10%
9102.1200	-- With opto-electronic display only	10%
9102.1900	-- Other	10%
9102.2100	-- With automatic winding	10%
9102.2900	-- Other	10%
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	
9103.1000	- Electrically operated	10%
9103.9000	- Other	10%

Arms and ammunition; parts and accessories thereof

TARIFF TRADE NO.	GOODS	RATE OF TAX
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
	- Artillery weapons (for example, guns, howitzers and mortars):	
9301.1100	-- Self-propelled	45%
9301.1900	-- Other	45%
9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	45%
9301.9000	-- Other	45%
9302.0000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	85%
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.1000	- Muzzle-loading firearms	85%
9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgunrifles	85%
9303.3000	- Other sporting, hunting or target-shooting rifles	85%
9303.9000	- Other	85%
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	85%
93.05	Parts and accessories of articles of headings 93.01 to 93.04.	
9305.1000	- Of revolvers or pistols	85%
	- Of shotguns or rifles of heading 93.03:	
9305.2100	-- Shotgun barrels	85%
9305.2900	-- Other	85%

TARIFF TRADE NO.	GOODS	RATE OF TAX
	- Other:	
9305.9100	-- Of military weapons of heading 93.01	85%
9305.9900	-- Other	85%
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
	- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100	-- Cartridges	85%
9306.2900	-- Other	85%
9306.3000	- Other cartridges and parts thereof	85%
9306.9000	- Other	85%
9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	45%

EXEMPTION FROM DUTY

Part A - Goods for Government, Public Bodies and
Privileged Persons and Institutions.

1. Consular and Diplomatic Privileges

- (1) Goods for use of consulates and consular officers in such circumstances as may be specified by or under the Consular Relations and Commonwealth Officers Act.
- (2) Goods for the use of diplomatic officers and diplomatic officers in such circumstances as may be specified by the Minister.
- (3) Such exemptions as the Minister may confer on members of duly approved international organizations.

2. Establishments of Foreign States

Goods for the official use of an establishment wholly maintained and operated by a Foreign State, where the Government has entered into an agreement with the Foreign State for the setting up in The

Bahamas of such establishment.

3. Bahamas National Trust

Goods for the use exclusively of The Bahamas National Trust and imported with the prior approval of the Minister.

4. Charitable Goods

Goods imported with the prior approval of the Minister by a charitable organization for use exclusively for charitable purposes.

5. Gifts to Government

Goods, being gifts to the Government.

PART B - GENERAL EXEMPTIONS

1. Farm tractors for Agricultural Co-operative Societies registered with the Minister of Agriculture.

2. Aircraft Parts and Accessories

The following aircraft parts and accessories for use of aircraft on scheduled international air services and for use by Bahamasair Holdings Limited –

- (i) aircraft accessories and instruments necessary for aircraft operations;
- (ii) lubricants, de-icing fluids, hydraulic and cooling fluids to be used for aircraft;
- (iii) equipment and machinery specifically designed for ground repair, maintenance and servicing aircraft for use within the limits of an airport; and
- (iv) catering equipment owned or leased by airport operators for use aboard aircraft.

3. Baggage of Passengers

- (1) In the case of a passenger, who is not a returning resident,

arriving in The Bahamas -

- (a) all baggage (including wearing apparel, articles of personal effects, being apparel, articles and effects possessed and used abroad by such passenger) not intended for sale; and
- (b) alcoholic beverages not exceeding one quart of spirits and one quart of wine; and
- (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
- (d) any other articles up to a value of \$100.00.

- (2) In the case of a passenger who is a returning resident -
- (a) all household effects, wearing apparel, articles of personal adornment, toilet articles and similar personal effects, being household effects, apparel, articles and effects proved to have been taken out of The Bahamas by him: and
 - (b) alcoholic beverages not exceeding one quart of spirits and one quart of wine; and
 - (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (d) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of \$300.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar years except that where any resident (regardless of age) is returning after an absence of one year or more, the limit of value of such articles shall be \$500.00.
- (3) The provisions of sub-items (1)(b), (1)(c), 2(b) and (2)(c), shall apply only to adult passengers.

- (4) For the purpose of this item, the expression “passenger” means a person twelve years or older and “returning resident” means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.
- (5) Where an exemption is granted under sub-item (2)(d) to a returning resident, an entry to that effect shall be made by a Customs Officer in the travel document or passport of the returning resident which shall be presented to the Customs Officer for that purpose.

4. Educational, Scientific and Cultural Goods

- (1) Specially designed articles for the educational, scientific, cultural or economic advancement of the handicapped, which are imported directly by institutions or organizations concerned with the welfare of the handicapped, if approved by the Minister.
- (2) Goods including new buses once every 5 years, for use exclusively in or by public or private educational institutions, if approved by the Minister.
- (3) Specialized equipment imported for use by the handicapped, the chronically ill, the socially disadvantaged and the elderly upon the recommendation of the Minister responsible for Social Services and with the approval of the Minister of Finance.

5. Relief Goods

All goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this

item:

Provided that the importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.

6. Goods manufactured or processed in the Port Area

Goods which are manufactured or processed in the Port Area by manufacturers registered with and approved by the Minister responsible for Trade and Industry and removed to any other part of The Bahamas.

7. **Section 33 of the Petroleum Act**

As per section 33 of the Petroleum Act, the holder of a permit, licence, 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 purposes of the permit, licence or lease.

8. Any Floriculturist, Horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Fisheries may apply to the Minister for a certificate providing for a duty-free rate on such materials and equipment as the Minister may approve.

9. Where the goods specified by the Minister under item 8 are purchased in The Bahamas by a Floriculturist, a Horticulturist and a farmer registered with the Minister of Agriculture from farm stores and farming co-operatives certified by the Minister, the excise taxes paid on those goods shall be refunded by the Comptroller of Customs on presentation of a certificate from the

Minister of Agriculture.

10. The goods listed in the Fourth Schedule of the Tariff Act for farmers registered with the Minister for Agriculture for use in the livestock and fish farming industries on presentation of a certificate from the Minister of Agriculture.
11. The goods listed in the Fourth Schedule of the Tariff Act for fishermen registered with the Minister responsible for Fisheries for use in the commercial fishing and bone fishing industries, on presentation of a certificate from the Minister of Fisheries.

12. New buses imported with the prior approval of the Minister by a religious organization for the exclusive use of the religious organization, once in every five (5) years.
13. **Taxi-cabs and Omnibuses**
- (1) Any new motor vehicle imported for use by the holder of a taxi-cab, livery car licence or omnibus franchise.
 - (2) Where any new motor vehicle is purchased in The Bahamas for use as a taxi-cab, livery car or omnibus the excise taxes paid on the said motor vehicle shall be refunded by the Comptroller of customs.
 - (3) Where any new motor vehicle is imported into or purchased in The Bahamas for use as a taxi-cab, livery car or omnibus as specified in sub-items (1) and (2) and the said motor vehicle is used for any purpose other than that of a taxi-cab, livery car or omnibus, the excise taxes which would have been payable shall forthwith therefor become payable and the excise taxes which were refunded shall be payable.
 - (4) The owner of a new motor vehicle imported or purchased under this section shall only be entitled to such duty free concessions once

in five years.

14. Petroleum products imported by the Bahamas Electricity Corporation
for a period of two years commencing on July 1, 2008 and ending on
June 30, 2010.

15. **Historic Buildings.**

Materials used to restore and maintain historic buildings which are
registered in the national register

16. Motor Vessels

Motor vessels, for the use in Inter-Island service, engine and other mechanical parts for such motor vessels imported with the prior approval of the Minister.

17. Temporary Cruising Vessels

Parts for temporary cruising vessels imported in respect of vessels in The Bahamas under a temporary cruising permit form NO. C-39 issued under the Customs Regulations.

18. Arawak Cay Port

Building supplies and equipment imported for the construction and equipping of the Arawak Cay Port for a period of three years commencing the 1st day of July, 2010 and ending the 30th day of June, 2013.

THIRD SCHEDULE

(section 17)

ENACTMENTS AMENDED

ENACTMENT	EXTENT OF AMENDMENT
The Tariff Act, Chapter 295. First Schedule.	The goods set out in the First Schedule of the Tariff Act (and now provided for herein under the Excise Act, (No. of 2007) shall be designated at a rate of “Free” under that Act.
The Customs Management Act, Chapter 293.	(a) In section 2 by inserting in the appropriate alphabetical position the following definition - “entered”, in relation to goods imported, warehoused, put on board a ship or aircraft as

stores or exported, means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties thereon, or else, where

permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board a ship or aircraft as stores or removal of such goods, the giving of such security.

- (b) In section 81(1) and (2) by inserting in the chapeau and in the concluding paragraph the words “and excise duty” after the words “import duty”, and in paragraph (b) thereof by inserting the words “and excise” after the word “import” occurring therein.

- (c) In section 82(1) by -
 - (i) inserting in the chapeau the words “and excise” after the word “import” occurring therein;
 - (ii) deleting in paragraph (d) the word “duty” wherever they occur and substituting therefor the words “and excise duties”.
- (d) In section 82(3) by deleting the word “duty” wherever they occur therein and substituting therefor the words “and excise duties”.
- (d) In section 82(4) by inserting the words “and excise” after the word “import”.

The Stamp Act, Chapter 370.

In the Second Schedule by -

Second and Third Schedules.

- (a) deleting the item commencing with the words "Every set of import entries direct or ex-warehouse" two items above caption "Tariff Heading";
- (b) deleting import entries under Tariff Heading 3303.0010 to item commencing with the words "Every other set of import entries" listed eight items above the caption "Third Schedule".

In the Third Schedule by deleting the exemptions commencing with the words "import entries or air-freight" down to the words commencing with the words "Import and export entries in respect of all precious metals".

OBJECTS AND REASONS

This Bill seeks to, in the first instance, enact an Excise Act, thus replacing import duties and stamp taxes on selected products with a new excise tax.

Clauses 1 and 2 deal with the Preliminary provisions - the Short title, Commencement and Interpretation provisions.

Clause 3 makes provision for the imposition and payment of excise tax on taxable goods produced or imported into The Bahamas at the rates specified in the First Schedule.

Clause 4 provides for the taxability of goods according to their value and quantity.

Clause 5 provides for charges and duty on re-imported goods.

Clause 6 imposes obligation on the licensed manufacturer to pay excise tax.

Clause 7 imposes obligation on the importer to pay excise tax.

Clause 8 makes provision for returns to be made by the licenced manufacturer.

Clause 9 exempts certain goods from payment of excise tax.

Clause 10 empowers the Minister to grant temporary relief to an importer to pay excise tax on certain prescribed conditions.

Clause 11 empowers the Comptroller to grant relief from payment of excise tax on raw Materials for licenced manufacturers.

Clause 12 makes provision for refund of excess excise tax that may have been paid. Clause 13 provides for any relief and remission granted under the Customs Management Act to be subject to this Bill, and empowers the Minister to remit excise tax in certain circumstances.

Clause 14 provides that where goods are diverted from exempt use they shall be subject to payment of excise tax.

Clauses 15, 16 and 17 provide for the regulatory making powers of the Minister, the application of the Bill and consequential amendments, respectively.

Clause 18 designates the Comptroller as the administrator and enforcer of this Bill.

The Schedules speak to the goods subject to excise tax (First Schedule), those exempt from payment of same (Second Schedule) and amendments to Enactments (Third Schedule)