



No. 18 of 2009

TARIFF (AMENDMENT) ACT, 2009

AN ACT TO AMEND THE TARIFF ACT TO REDUCE THE TARIFF ON CERTAIN ITEMS AND TO RESTORE THE EXEMPTION FROM CUSTOMS DUTIES ON MATERIALS USED TO RESTORE AND MAINTAIN HISTORIC BUILDINGS, MOTOR VESSELS USED FOR INTER-ISLAND SERVICE AND PARTS FOR TEMPORARY CRUISING VESSELS AND FOR CONNECTED PURPOSES.

[Date of Assent - 30th June, 2009]

Enacted by the Parliament of The Bahamas.

1. Short title.

This Act which amends the Tariff Act (*Act No. 17 of 2008*), may be cited as the Tariff (Amendment) Act, 2009.

2. Amends First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

- (a) by deleting Tariff Trade Nos. "0804.1021" and "0804.1029", immediately after the Tariff Trade No. "0804.402", and substituting therefor Tariff Trade Nos. "0804.4021" and "0804.4029";
- (b) by deleting the words "35%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "3006.6000", and substituting therefor the word "Free";
- (c) by deleting the words "10%" appearing in the Column "Rate of Duty" corresponding to Tariff Trade Nos. "3306.1010"; "4014.1000"; "4818.4010"; "4818.4020"; "4818.4030"; "4901.9100"; "4911.9120"; "4911.9930"; "4901.9910"; "4903.0000"; "4904.0000"; "4905.1000"; "4905.9100"; "4905.9900"; "6111.2010"; "6111.3010"; "6111.9010"; "6209.2010"; "6209.3010"; "6209.9010"; "8528.4100"; "8528.5100", and substituting therefor the word "Free";

- (d) by deleting the words "10%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "4820.2000", and substituting therefor the word "Free";
- (e) by deleting the words "15%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "0105.1100"; "0105.1200"; "0105.1910"; "0105.1920"; "0105.1930"; "0105.9400"; "0105.9910"; "0105.9920"; "0105.9930"; "0105.9940"; "0106.1910"; "0106.1920"; "0306.2310"; "0401.1010"; "0401.1090"; "0401.2010"; "0401.2020"; "0401.2090"; "0401.3000"; "0407.0010"; "0407.0090"; "0408.1100"; "0408.1900"; "0408.9100"; "0408.9900"; "0702.0000"; "0703.2000"; "0703.9000"; "0704.1010"; "0704.1020"; "0704.2000"; "0704.9090"; "0705.1100"; "0705.1910"; "0705.1990"; "0705.2100"; "0705.2900"; "0706.1010"; "0706.1020"; "0706.9010"; "0706.9020"; "0706.9090"; "0707.0010"; "0707.0020"; "0708.1000"; "0708.2010"; "0708.2020"; "0708.2030"; "0708.2090"; "0708.9010"; "0708.9090"; "0709.2000"; "0709.3000"; "0709.4000"; "0709.5100"; "0709.5900"; "0709.6010"; "0709.6020"; "0709.6090"; "0709.7000"; "0709.9010"; "0709.9020"; "0709.9030"; "0709.9040"; "0709.9050"; "0709.9090"; "0714.1010"; "0714.9010"; "0801.2110"; "0801.2210"; "0801.3110"; "0801.3210"; "0802.1110"; "0802.1210"; "0802.2110"; "0802.2210"; "0802.3110"; "0802.3210"; "0802.4010"; "0802.5010"; "0802.6010"; "0802.9010"; "0803.0021"; "0803.0041"; "0804.4021"; "0804.2021"; "0804.3021"; "0804.5041"; "0804.5061"; "0805.1021"; "0805.2021"; "0805.2041"; "0805.2091"; "0805.4021"; "0805.5021"; "0805.5041"; "0805.9021"; "0806.2010"; "0813.1010"; "0813.2010"; "0813.3010"; "0813.4010"; "0813.5010"; "1202.1010"; "1202.2010"; "1515.1100"; "1515.1900"; "1702.9010"; "2008.9910"; "3922.9010"; "3925.2010"; "4418.1010"; "4418.2000"; "4418.9020"; "4810.9900"; "6809.1900"; "6910.1010"; "6910.9010"; "7606.1110"; "7606.1210"; "7610.1010"; "7610.1020"; "8406.1000"; "8407.2100"; "8407.2900"; "8408.1000"; "8409.9110"; "8409.9910"; "8411.8110"; "8411.8210"; "8411.9910"; "8418.1010"; "8418.2110"; "8418.2910"; "8418.3010"; "8418.4010"; "8422.1110"; "8450.1110"; "8450.1210"; "8450.1910"; "8451.2110"; "8481.8010"; "8502.1100"; "8502.1200"; "8502.1300"; "8502.2000"; "8517.1200"; "8523.2990"; "8523.4090"; "8523.5100"; "8523.5200"; "8523.5990"; "8523.8090"; "8904.0090"; "9017.8010"; "9608.1000"; "9609.1000"; "9609.2000", and substituting therefor the words "10%";
- (f) by deleting the words "50%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "2201.1010"; "2201.1090"; "2201.9090"; "2202.1010"; "4418.9010"; "7308.9010"; "8421.1200", and substituting therefor the words "45%";

- (g) by deleting the words "70%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "2205.1000"; "2205.9000"; "3923.2110"; "3923.2910", and substituting therefor the words "60%";
- (h) by deleting the words "80%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "2903.4200", and substituting therefor the words "75%";
- (i) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "9110.1100"; "9110.1200"; "9110.1900"; "9110.9000"; "9114.1000"; "9114.2000"; "9114.3000"; "9114.4000"; "9114.9000", and substituting therefor the words "10%";
- (j) by deleting the words "40%" appearing in the column "Rate of Duty" corresponding to Tariff Trade Nos. "2103.9020"; "2103.9090", and substituting therefor the words "30%";
- (k) by inserting, immediately after the Tariff Trade No. "9018.9030", the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	9018.9040	Blood Pressure Measuring Instrument	-	Free	No.

”;

- (l) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "3922.1000", and substituting therefor the words "35%";
- (m) by deleting the Tariff Trade No. "3925.9000" and all entries corresponding thereto and substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	3925.90	Other:			
	3925.9010	Containing indentations ribs, grooves or other deformations	A.V.	35%	lb

TARIFF (AMENDMENT) ACT, 2009

		produced during the rolling process or twisted after rolling.			
	3925.9090	Other:	A.V.	45%	lb

(n) by deleting the Tariff Trade No. "8443.9900" and all entries corresponding thereto and substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFICATION
	8443.99	Other Parts and Accessories:			
	8443.9910	Parts & Accessories of SubHeading 8443.3100 and 8443.3210.	A.V.	10%	lb
	8443.9990	Other:	A.V.	45%	lb

3. Amends Third Schedule to the principal Act.

The Third Schedule to the principal Act is amended —

- (a) by deleting the words "70%" corresponding to Item No. 10.13, and substituting therefor the words "60%";
- (b) by deleting the words "82%" corresponding to Item No. 10.16, and substituting therefor the words "85%";
- (c) by deleting the words "80%" corresponding to Item No. 8.67, and substituting therefor the words "75%";
- (d) by deleting the words "80%" corresponding to Item No. 10.19, and substituting therefor the words "75%";
- (e) by deleting the words "80%" corresponding to Item No. 8.15, and substituting therefor the words "75%";
- (f) by deleting the words "70%" corresponding to Item No. 11.17, and substituting therefor the words "60%";

- (g) by deleting the words "65%" corresponding to Item No. 10.18, and substituting therefor the words "60%";
- (h) by deleting the words "65%" corresponding to Item No. 10.20, and substituting therefor the words "60%".

4. Amends Fourth Schedule to the principal Act.

Part B of the Fourth Schedule to the Tariff Act is amended by inserting, immediately after item 30, the following —

31. Historic Buildings

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

32. 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.

33. Temporary Cruising Vessels

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

EXCISE (AMENDMENT) ACT, 2009

Arrangement of Sections

Section

1.	Short title.....	2
2.	Amends First Schedule to the principal Act.....	2
3.	Amends Second Schedule to the principal Act.....	3

OBJECTS AND REASONS	4
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No. 19 of 2009

EXCISE (AMENDMENT) ACT, 2009

AN ACT TO AMEND THE EXCISE ACT TO REDUCE THE EXCISE TAX ON CERTAIN ITEMS AND TO PROVIDE FOR THE EXEMPTION OF EXCISE TAX ON MATERIALS TO BE USED TO RESTORE AND MAINTAIN HISTORIC BUILDINGS, MOTOR VESSELS USED FOR INTER-ISLAND SERVICE AND PARTS FOR TEMPORARY CRUISING VESSELS.

[Date of Assent - 30th June, 2009]

Enacted by the Parliament of The Bahamas.

1. Short title.

This Act which amends the Excise Act (*Act No. 16 of 2008*), may be cited as the Excise (Amendment) Act, 2009.

2. Amends First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

- (a) by deleting the words “25%” appearing in the column “Rate of Tax” corresponding to Tariff Trade Nos. “3303.0010”; “3303.0020”; “3303.0090”, and substituting therefor the words “10%”;
- (b) by deleting the words “50%” appearing in the column “Rate of Tax” corresponding to Tariff Trade Nos. “4011.1000”; “4011.2000”; “4011.3000”; “4011.4000”; “4011.5000”; “4011.6100”; “4011.6200”; “4011.6300”; “4011.6900”; “4011.9200”; “4011.9300”; “4011.9400”; “4011.9900”; “4012.1100”; “4012.1200”; “4012.1300”; “4012.1900”; “4012.2010”; “4012.2090”; “4012.9010”; “4012.9090”; “4013.1000”; “4013.2000”; “4013.9010”; “4013.9020”; “4013.9090”, and substituting therefor the words “45%”;
- (c) by deleting the words “25%” appearing in the column “Rate of Tax” corresponding to Tariff Trade Nos. “4202.1110”; “4202.1210”;

"4202.1910"; "4202.2100"; "4202.2200"; "4202.2900"; "4202.3100"; "4202.3200"; "4202.3900"; "4202.9110"; "4202.9210"; "4202.9910", and substituting therefor the words "10%";

- (d) by deleting the words "10%" appearing in the column "Rate of Tax" corresponding to Tariff Trade Nos. "6110.1110"; "6110.1210"; "6110.1910"; "6911.1000"; "6911.9000"; "6913.1000"; "7013.2200"; "7013.2810"; "7013.3300"; "7013.3710"; "7013.4100"; "7013.4920"; "7013.9100"; "7013.9910"; "7018.9010"; "9006.4000"; "9006.5100"; "9006.5200"; "9006.5300"; "9006.5900"; "9006.6100"; "9006.6900"; "9006.9100"; "9006.9900", and substituting therefor the words "7%";
- (e) by deleting the words "65%" appearing in the column "Rate of Tax" corresponding to Tariff Trade Nos. "8415.2000"; "8511.2020"; "8511.2030"; "8511.3020"; "8511.3030"; "8511.4020"; "8511.4030"; "8511.5020"; "8511.5030"; "8511.8020"; "8511.8030"; "8511.9020"; "8511.9030"; "8512.2010"; "8512.2020"; "8512.3010"; "8512.3020"; "8512.4000"; "8544.3020"; "8706.0010"; "8706.0020"; "8706.0030"; "8706.0040"; "8706.0050"; "8706.0090"; "8707.1010"; "8707.1090"; "8707.9010"; "8707.9020"; "8707.9030"; "8707.9090", and substituting therefor the words "60%"; and
- (f) by deleting the words "110%" appearing in the column "Rate of Tax" corresponding to Tariff Trade Nos. "9302.0000"; "9303.1000"; "9303.2000"; "9303.3000"; "9303.9000"; "9304.0000"; "9305.1000"; "9305.2100"; "9305.2900"; "9305.9100"; "9305.9900"; "9306.2100"; "9306.2900"; "9306.3000"; "9306.9000", and substituting therefor the words "85%".

3. Amends Second Schedule to the principal Act.

The Second Schedule to the principal Act is amended, in Part B, by inserting immediately after item 14, the following items —

"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 in Form No. C-39 issued under the Customs Regulations."

**CUSTOMS MANAGEMENT (AMENDMENT) ACT,
2009**

Arrangement of Sections

Section

1.	Short title.....	2
2.	Amendment of section 3 of Ch. 293.....	2



No. 20 of 2009

AN ACT TO AMEND THE CUSTOMS MANAGEMENT ACT.

[Date of Assent - 30th June, 2009]

Enacted by the Parliament of The Bahamas.

1. Short title.

This Act may be cited as the Customs Management (Amendment) Act, 2009.

2. Amendment of section 3 of Ch. 293.

Section 3 of the principal Act is amended by the insertion after subsection (5) of the following—

“(6) For the avoidance of doubt and notwithstanding any other statutory or other provision contained in this Act or in the Hawksbill Creek Agreement, the Comptroller shall be a person designated by the Minister to carry out any and all powers contained in clause 2(4)(f) of the Agreement.”.