

**PROTECTION OF REVENUE ACT  
(CHAPTER 294)**

**PROTECTION OF REVENUE (IMPOSTS VARIATION) ORDER, 2011**

**WHEREAS** it is provided by subsection (1) of section 3 of the Protection of Revenue Act that whenever the Minister of Finance shall inform the Governor-General that it is his intention to give notice to the House of Assembly that he proposes to introduce into that Chamber a Bill providing for variation of, or amendments or additions to the imposts imposed by any Act, the Governor-General may by Order provide, for the period limited by section 3 and subject to the provisions of the Protection of Revenue Act, that the proposed variations, amendments or additions to the imposts set out in the notice shall have statutory effect as if contained in an Act as from the date of that notice;

**AND WHEREAS** the Minister of Finance has informed the Governor-General that it is his intention to give notice on the 25<sup>th</sup> day of May, 2011 (in this Order referred to as the "operative day") to the House of Assembly that he proposes to introduce into that Chamber Bills for Acts to be entitled the Tariff (Amendment) Act, 2011 and the Excise (Amendment) Act, 2011, providing for amendments to the imposts levied by the Tariff Act and the Excise Act, as more particularly appears:

**NOW THEREFORE**, in exercise of the powers conferred by subsection (1) of section 3 of the Protection of Revenue Act, the Governor-General makes the following Order —

**1. Citation.**

This Order may be cited as the Protection of Revenue (Imposts Variation) Order, 2011.

**2. Amends Imposts.**

Subject to the provisions of the Protection of Revenue Act, the imposts specified in the written laws set forth in the Schedule shall, on and after the operative day, have effect subject to the amendments respectively set forth in that Schedule in respect of those written laws, being amendments proposed in a Bill to amend the the Tariff Act and a Bill to amend the Excise Act, to be introduced into House of Assembly on that day.

**SCHEDULE**

**TARIFF (AMENDMENT) BILL, 2011**  
**A BILL FOR AN ACT TO AMEND THE TARIFF ACT**

**Enacted by the Parliament of The Bahamas**

**1. Short title.**

This Act which amends the Tariff Act<sup>1</sup> may be cited as the Tariff (Amendment) Act, 2011.

**2. Amends First Schedule to the principal Act.**

The First Schedule to the principal Act is amended —

- (a) by deleting the words “35%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0804.1010”; “0804.2010”; “0809.1000”; “0809.2000”; “0809.3020”; “0809.4000”; “0810.2000”; “0810.4000”; “0810.5000”; “0810.6000”; “9018.3200”, and substituting therefor the word “Free”;
- (b) by deleting the words “10%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0804.4010”; “0805.2030”; “0810.9010”; “0810.9090”; “9018.9010”; “9033.0010”, and substituting therefor the word “Free”;
- (c) by deleting the words “30%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “0805.2080”; “0805.9010”; “0807.1910”; “0807.1920”; “0807.1930”; “0807.1990”; “0807.2000”; “2101.1100”; “2101.1200”; “2101.2000”; “2101.3000”, and substituting therefor the word “Free”;
- (d) by deleting the words “40%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade No. “2106.9090” and substituting therefor the words “30%”;
- (e) by deleting the words “45%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “2501.0020”; “8517.7000”; “3806.1000”; “9612.1000” and substituting therefor the words “10%”;
- (f) by deleting the words “40%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “1008.9000”; “3402.2020”; “3001.2000”; “3001.9000”, and substituting therefor the word “Free”;

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<sup>1</sup>Act No. 17 of 2008

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- (g) by deleting the words “7%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “3402.2010”; “3402.2040”, and substituting therefor the word “Free”;
- (h) by deleting the words “25%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “2007.1020”; “2007.1090”; “2007.9110”; “2007.9190”; “2007.9910”; “2007.9920”; “2007.9930”; “2007.9940”; “2007.9950”; “2007.9960”; “2007.9970”; “2007.9990”; “2008.1110” and substituting therefor the words “10%”;
- (i) by deleting the words “45%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade No. “3917.4000”; “3922.2000”, and substituting therefor the words “35%”;
- (j) by deleting the words “45%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos. “3307.2000”; “6115.1000”; “9018.3190”, and substituting therefor the word “Free”;
- (k) by inserting, immediately after the Tariff Trade No. “3401.1920”, the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	3401.1930	---Baby wipes	-	Free	lb.

”.

- (l) by inserting, immediately after the Tariff Trade No. “4911.9930”, the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	4911.9940	---Other printed matter	-	Free	lb.

”.

- (m) by inserting, immediately after the Tariff Trade No. “8703.9020”, the following —

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TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	8703.9030	---New motor vehicles (Electric)	-	Free	No.
	8703.9040	---Used motor vehicles (Electric)	-	Free	No.

”

- (n) by deleting the Tariff Trade No. “3926.9000”, and all entries corresponding thereto and by substituting therefore the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	3926.90	---Other:			
	3926.9010	---Baby nipples	-	Free	lb.
	3926.9090	--- Other	a.v.	45%	lb.

”

- (o) by deleting the Tariff Trade No. “4014.9000”, and all entries corresponding thereto and by substituting therefore the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	4014.90	-- Other:			
	4014.9010	---Baby nipples	-	Free	lb.
	4014.9090	---Other	a.v.	40%	lb.

”

- (p) by deleting the words “60%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos.”8473.1000”; “8473.2100”; “8473.5000”, and substituting therefore the words “10%”;
- (q) by inserting, immediately after the Tariff Trade No. “1602.3110”, the following —

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TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	1602.3120	---Turkey sliced/unsliced for sandwich	-	Free	lb.

”

- (r) by deleting Tariff Trade No. “1602.4100”, and all entries corresponding thereto and by substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	1602.41	Hams and cuts thereof			
	1602.4110	---Sliced/unsliced for sandwich	-	Free	lb.
	1602.4190	---Other hams and cuts thereof	a.v.	40.00%	lb.

”

- (s) by deleting the Tariff Trade No. “1602.4900”, and all entries corresponding thereto by substituting therefor the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	1602.49	--Other, including mixtures			
	1602.4910	---Sliced/unsliced for sandwich	-	Free	lb.
	1602.4990	---Other	a.v.	40.00%	lb.

”

- (t) by deleting the words “30%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade No. “2102.1000”; “2102.2000”; “2102.3000”; “2103.2010”; “2103.9020”; “2103.9090”, and substituting therefor the words “10%”;
- (u) by deleting the Tariff Trade No. “8415.1000” and all entries corresponding thereto and substituting therefor the following —

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TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	8415.10	-Window or wall types, self-contained or “split- system”:			
	8415.1010	---Solar units	a.v.	10.00%	No.
	8415.1090	---Other	a.v.	40.00%	No.

”

- (v) by deleting the Tariff Trade No. “8415.8100” 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 CLASSIFI- CATION
	8415.81	---Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):			
	8415.8110	---Solar units	a.v.	10.00%	No.
	8415.8190	---Other	a.v.	40.00%	No.

”

- (w) by deleting the Tariff Trade No. “8415.8200” 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 CLASSIFI- CATION
	8415.82	---Other, incorporating a refrigerating unit:			
	8415.8210	---Solar units	a.v.	10.00%	No.
	8415.8290	---Other	a.v.	40.00%	No.

”

- (x) by deleting the Tariff Trade No. “8415.8300” and all entries corresponding thereto and substituting therefor the following —

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TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	8415.83	---Not incorporating a refrigerating unit			
	8415.8310	---Solar units	a.v.	10.00%	No.
	8415.8390	---Other	a.v.	40.00%	No.

”

- (y) by inserting immediately after the Tariff Trade No. “3924.1010” the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	3924.1020	---Bio-degradable table wares, kitchen wares	a.v.	10.00%	lb.

”

- (z) by deleting the Tariff Trade No. 4823.6900”, and all entries corresponding thereto and by substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI- CATION
	4823.69	-Other			
	4823.6910	---Bio-degradable trays, dishes, plates, cups and the like of paper or paperboard	a.v.	10.00%	lb.
	4823.6990	---Other	a.v.	45%	lb.

”

- (aa) by deleting the words “35%” appearing in the column “Rate of Duty” corresponding to the Tariff Trade Nos.”0403.1000”; “0904.1100”; “0404.1210”; “0904.1290”; “0904.2000”; 0905.0000”; “0906.1100”; 0906.1900”; “0906.2000”; “0907.0000”; “0908.1000”; 0908.2000”; 0908.3000”; 0909.1000”; “0909.2000”; “0909.3000”; “0909.4000”; “0909.5000”; “0910.1000”; 0910.2000”; “0910.3000”; “0910.9100”; “0910.9900”, and substituting therefor the words “10%”;

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- (bb) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "3819.0000"; "3820.0000", and substituting therefor the words "40%";
- (cc) by deleting the words "45%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "8414.5100"; "8414.5900"; "8480.6000"; and substituting therefor the words "25%";
- (dd) by deleting the words "25%" appearing in the column "Rate of Duty" corresponding to the Tariff Trade No. "2104.2020"; "2104.2090"; and substituting therefor the word "Free";
- (ee) by inserting immediately after the Tariff Trade No. "7308.9010" the following —

“

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	7308.9020	---Insulated steel panel	a.v.	25%	100 lb.

”

- (ff) by deleting the Tariff Trade No, "1602.9000", and all entries corresponding thereto and by substituting therefor the following —

TARIFF HEADING	TARIFF TRADE NO.	TARIFF DESCRIPTION	UNIT FOR DUTY	RATE OF DUTY	UNIT FOR CLASSIFI CATION
	1602.90	- Other, including preparations of blood of any animal:			
	1602.9010	---Beef, sliced/unsliced for sandwich	-	Free	lb.
	1602.9090	---Other, including preparations of blood of any animal	a.v.	30%	lb.

”



**3. Amends the Third Schedule to the principal Act.**

The Third Schedule to the principal Act is amended by deleting the words "40%" corresponding to Item Nos. "2.33"; "2.34"; "2.35"; "2.36"; "2.37"; "2.38"; "2.39"; "2.40"; "2.41"; "2.42"; "2.43"; "2.44"; "2.45"; "2.46", and substituting therefor the words "30%".

**4. Amends Fourth Schedule to the principal Act.**

Part B of Fourth Schedule is amended by the insertion of the following items —

**"36. Used personal clothing.**

Used personal clothing including footwear imported by a returning resident.

**37. School Supplies.**

School supplies imported by teachers for use in a classroom of a school in The Bahamas.

**38. Medical Equipment and building material.**

Medical equipment and building material approved by the Minister and imported by the Public Hospitals Authority or the National Insurance Board for use in hospitals, mini hospitals or clinics for a period of five years commencing 1st July, 2011 and ending 30th June, 2016".

**EXCISE (AMENDMENT) BILL, 2011**

**A BILL FOR AN ACT TO AMEND THE EXCISE ACT**

**Enacted by the Parliament of The Bahamas**

**1. Short title.**

This Act may be cited as the Excise (Amendment) Act, 2011.

**2. Amendment of First Schedule to Act No.16 of 2008.**

The First Schedule to the Excise Act, 2008 is amended by the insertion, immediately after the Tariff Trade No. "8703.9020", of the following —

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TARIFF TRADE NO.	GOODS	RATE OF TAX
8703.9030	---New motor vehicles (electric cars)	25%
8703.9040	---Used motor vehicles (electric cars)	25%

”

Made this                      day of                      2011.

**GOVERNOR-GENERAL**

**By His Excellency's Command**

**MINISTER OF FINANCE**

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(AMENDMENT) ORDER, 2011**

In exercise of the powers conferred by subsection (1) of section 3 of the Protection of Revenue Act, the Governor-General makes the following Order —

**1. Citation and commencement.**

- (1) This Order may be cited as the Protection of Revenue (Imposts Variation) (Amendment) Order, 2011.
- (2) This Order shall come into force on the 30<sup>th</sup> day of May, 2011.

**2. Amends the Schedule to S.I. No. 42 of 2011.**

The Schedule to the Protection of Revenue (Imposts Variation) Order, 2011 is amended in the Tariff (Amendment) Bill, 2011 as follows —

- (a) at paragraph (b), by inserting, immediately after the Tariff Trade No. "9033.0010", Tariff Trade No. "8525.8000";
- (b) at paragraph (j), by inserting, immediately after the Tariff Trade No. "9018.3190", Tariff Trade Nos. "8531.2000"; "8531.8000"; "8543.2000"; "8543.7000"; "2309.1010"; "2309.1020"; "2309.9010"; "2309.9020"; "2309.9030"; "2309.9090".

Made this 30<sup>th</sup> day of May 2011.



GOVERNOR-GENERAL

By His Excellency's Command



MINISTER OF FINANCE