



CONTACT INFORMATION

CUSTOMS HEADQUARTERS

Customs House
University Drive
P.O. Box N-155
Tel: 242.604.3124 and 242.604.3125
Email: customs@bahamas.gov.bs

CUSTOMS HEADQUARTERS (Freeport)

Tel: 242.602.9400
Email: customsfreeport@bahamas.gov.bs

TRAINING UNIT - (Headquarters)

Tel: 242.604.3118/ 3116/ 3114/ 3540
Email: customtrainingunit@bahamas.gov.bs

ENTRY CHECKING (Arawak Cay)

Tel: 242.604.3172/3208/3035/3165

ENTRY CHECKING (GFT)

Tel: 242.604.3321/3319/3313
Email: entrycheckingnassau@bahamas.gov.bs

VALUATIONS UNIT (Arawak Cay)

Tel: 242.604.3184/3212/3214/3217
Email: valuationnassau@bahamas.gov.bs

RELEASING UNIT (Arawak Cay)

Tel: 242.604.3187/3191/3194
Email: arawakcaydock@bahamas.gov.bs

REFUNDS (Headquarters)

Tel: 242.604.3087/3086/3357
Email: cust_refundnassau@bahamas.gov.bs

BONDED GOODS (Arawak Cay)

Tel: 242.604.3219/3160/3149

EXAMINATIONS (Arawak Cay)

Tel: 242.604.3177/3174/3173
Email: examinationsnassau@bahamas.gov.bs

INVESTIGATIONS UNIT

Tel: 242.604.3050/3363
Email: investigationsnassau@bahamas.gov.bs

TARIFF MATTERS UNIT

Tel: 242.602.3550/3109
Email: cust_tariffmatters@bahamas.gov.bs

COMPUTER ROOM & E.D.I

Tel: 242.604.3011, 3013, 3014
Email: ecustoms@bahamas.gov.bs

BESW HELPDESK - (Headquarters)

Tel: 242.604.3168/3005/3306
Email: besw@bahamas.gov.bs

GLADSTONE FREIGHT TERMINAL

Tel: 242.604-3310/3307/3309
Email: cust_gftnassau@bahamas.gov.bs

AIR FREIGHT

Tel: 604-3257/3564/3261
Email: airfreightnassauairport@bahamas.gov.bs

LYNDEN PINDLING INT'L AIRPORT

Tel: 604-3271/3279/3275/3284
Email: cust_lpia@bahamas.gov.bs
Email: nassauairport@bahamas.gov.bs

HARBOUR OFFICE

Tel: 242.604.3344/3342/3345
Email: harbourofficenassau@bahamas.gov.bs

ABACO

Tel: 242.367.2522/2525 Airport: 367.2026
Email: marshharbourdock@bahamas.gov.bs

EXUMA

Tel: 242.336.2072 or 242.345.0071
Email: exumadock@bahamas.gov.bs



Produced by the Bahamas Customs & Excise Department



Know Before
You Go!
2024

RATES of DUTY

Frequently Imported
Items
Processing
Environmental Levy
and VAT Fees

DISCLAIMER

*This booklet is provided for information only and is **not** considered a legal document. The authority of all rates of duty and classifications for the purpose of collecting revenue is the Tariff Act.*

For further information, please visit our Customs website at www.bahamascustoms.gov.bs

How VAT is Calculated?

VAT - is applicable to Value, Actual Duty, Processing Fees, Storage, Insurance, Freight, Other charges, Local landed charges and Environmental Levy fees

C17/C18 - Accompanied & UnAccompanied Baggage Declaration

Example #1 – Passenger declares a TV valued at \$600 and is claiming exemption.

Duty is calculated on the following: [$\$600 - \500 (*Exemption*)] = **\$100**

| | | |
|---|---|-----------------|
| ~ \$100 (<i>Amount after Exemption</i>) | = | \$ 100.00 |
| ~ \$100 (value) * 35% (<i>duty rate</i>) | = | \$ 35.00 |
| ~ Environment Levy fee for Television | = | \$ 5.00 |
| ~ Total Landed Cost | | <u>\$140.00</u> |
| ~ \$140 * 10% (VAT) | = | <u>\$ 14.00</u> |

Total Amount to be Paid = \$35 + \$5 + \$14.00 = \$54.00

C18A - Courier/Parcel List Baggage Declaration

Example #2 – The courier submits a C-18 with a TV valued at \$400;

VAT will be applied as follows:

| | | |
|---|---|------------------|
| ~ \$400 (<i>value of TV</i>) | = | \$ 400.00 |
| ~ \$400 (value) * 35% (<i>duty rate</i>) | = | \$ 140.00 |
| ~ \$400 (value) * 1% (<i>processing fee</i>) | = | \$ 10.00 |
| ~ Environment Levy fee for Television | = | \$ 5.00 |
| ~ Storage Fees (<i>if applicable</i>) | = | \$ 0.00 |
| ~ Freight/INS/Other Charges | = | <u>\$ 110.00</u> |
| ~ Total Landed Cost | | <u>\$655.00</u> |
| ~ \$655 * 10% (VAT) | = | <u>\$ 65.50</u> |

Total Amount to be Paid = \$140 + \$10 + \$5 + \$65.50 = \$220.50

LIST OF CONCESSION IN CHAPTER 98

Taxis or Livery Vehicles



The following conditions apply to the use of the classification code(s) in

Subheading 9885.00:

Any motor vehicle not more than three years old imported for use by the holder of a taxi-cab, livery car license or omnibus franchise.

Where any motor vehicle not more than three years old is purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus the excise tax paid on the said motor vehicle shall be refunded by the Comptroller of customs.

Where any motor vehicle is imported into or purchased in The Bahamas for the use as a taxi-cab, livery car or omnibus as specified in sub-items (a) and (b) 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 thereafter become payable and the excise taxes which were refunded shall be payable.

The owner of a motor vehicle not more than three years old imported or purchased under **subheading 9885.00** shall only be entitled to such duty free concession once every five years.

Duty free Concession for School Supplies:



School supplies pertaining to the use of classification code **9813.0020**. Prior approval is required by the Minister of Finance.

Duty Free Concession Clothing & Shoes



Clothing and shoes pertaining to the use of classification codes **9863.0010, 0020, 0030, 0040, 0050**. Prior approval is required by the Minister of Finance.



**The Bahamas
Customs and
Excise
Department**

**Currency and
Monetary Instruments**
FOR THE ENFORCEMENT OF THE CURRENCY
DECLARATION ACT.

**WARNING: ALL ARRIVING AND DEPARTING
PASSENGERS TRAVELING WITH**

\$10,000.00

OR MORE IN CASH AND/OR THE EQUIVALENT
NEGOTIABLE INSTRUMENTS MUST MAKE A
WRITTEN DECLARATION. FAILURE TO DO SO
MAY INCUR PENALTIES.

COMPTROLLER OF CUSTOMS



LIST OF CONCESSION IN CHAPTER 98

Religious Organizations:

The following conditions pertain to use of the classification code (s) in **Heading 98.15:**

- (a) The following goods are eligible for the general exemption when imported with the prior approval of the Minister by a religious organization for its exclusive use, and upon presentation of a certificate from the Minister:
- | | |
|---------------------------------|---------------------------------------|
| (1) Organs; | (2) Pianos |
| (3) Drums; | (4) Tambourines; |
| (5) Trumpets; | (6) Bells; |
| (7) Guitars; | (8) Saxophones |
| (9) Torches | (10) Statues; |
| (11) Carpet; | (12) Altar chairs; |
| (13) Altar Candles; | (14) Chalices; |
| (15) Air Condition; | (16) Tabernacles; |
| (16) Ciboria (Wafers) | (18) Bread Containers; |
| (19) Holy Water Vessels; | (20) Communion Glasses; |
| (21) Other Musical Instruments; | (22) Stained Glass Window; |
| (23) Communion Wafer; | (24) Communion Linens; |
| (25) Wine & Water Clarets; | (26) Congregational chairs and pew |
| (27) Crucifixes (Crosses) | (28) Audio and Audio-visual equipment |

Church Buses

The following conditions apply to the use of the classification code in **Subheading 98.84:**

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.

All non-profit and charitable organizations must be –

(a) Incorporated; and (b) Designated as a non-profit organization by the Registrar General or the Attorney-General.

Dilapidated Buildings:

The following conditions apply to the use of the classification code in **Subheading 98.59 –**

- (a) Use of this exemption requires prior of the Minister.
 (b) For the renovation, repair or upgrade any dilapidated building not less than 5,000 square feet to be used for commercial, social, or educational purposes only.
 (c) Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2020.

How VAT is Calculated Cont'd?

C13 - Home Consumption Entry

Example #3 – Importer submits a C-13 entry for a vehicle valued at **\$10,000.**

| | |
|---|-----------------------|
| ~ \$10,000 (value of vehicle) | = \$ 10,000.00 |
| ~ \$10,000 (value) * 65% (duty rate) | = \$ 6,500.00 |
| ~ \$10,000 (value) * 1% (processing fee) | = \$ 100.00 |
| ~ Environment Levy fee for Vehicle | = \$ 250.00 |
| ~ Storage Fee (\$50 p/w) (only when applicable) | = \$ 50.00 |
| ~ Freight/INS/Other Charges (not a standard fee) | = \$ 900.00 |
| ~ Landed charges | = \$ 100.00 |
| ~ Security Fees (Vehicles Imported/Exported) (20ft Containers Imported & Exported) | = \$ 10.00 |
| ~ Total Landed Cost | = <u>\$ 17,910.00</u> |
| ~ \$17,910 * 10% (V.A.T.) | = \$ 1,791.00 |

Total Amount to be Paid = \$6,500 + \$100 + \$250 + \$50 + \$1,791.00 = \$8,901.00

Over 10 Years — 20% Environmental Levy

Effective as of 1st January, 2015:

| | | | |
|--------------------|---|--------|---------------|
| Duty of Gas/Diesel | - | \$1.15 | per US gallon |
| LP Gas - Propane | - | \$0.40 | per US gallon |

VAT HOTLINE:
Frequently Asked



DEPARTMENT OF
INLAND REVENUE
Central Revenue Administration

242-225-7280 -
Questions

Facebook: VAT Bahamas
www.vat.revenue.gov.bs - **Register Today!**
www.vat.bahamas.gov.bs - **For more information**

2024 Frequently Imported Items



Customs Duty rates have been reduced due to the implementation of VAT and is calculated on the Actual Value for price paid or payable and not Duty Liable.

| | | | |
|-----------------------------------|------|----------------------------------|------|
| Alarm System | FREE | Batteries (Lithium Ion) | FREE |
| Almond Butter | FREE | Batteries (Deep Cycle) | 10% |
| Aluminum Foil | 30% | Batteries (Auto) | 60% |
| Air Condition Wall/Window | 5% | Backhoe | 45% |
| Air Condition (Solar) | Free | Bags (School) | FREE |
| Air Fresheners (Canned/Spray) | 45% | Bags (Urinary) | FREE |
| Amplifier | 45% | Bags (Paper) | 10% |
| Animal Food | FREE | Bandages | FREE |
| Android/Apple TV boxes | FREE | Bathroom Fixtures (Basins, Tubs) | |
| Amazon Fire Sticks | FREE | Ceramic | Free |
| Amazon Echo | FREE | Steel & Plastic | 5% |
| Anti Freeze | 40% | Bed Sheets (Linen) | 15% |
| Asphalt (Road Surfacing) | 45% | Beers \$10 per imperial gal + | 10% |
| Artwork (Original) | 10% | Belts (Leather/Other) | 20% |
| Auto Parts | 60% | Belt (Transmission/Other) | 45% |
| Awnings | 45% | Bill Hooks | 20% |
| Axes | 10% | Biscuits | 20% |
| Baby Bottle | FREE | Bicycle | FREE |
| Baby Car Seat | FREE | Black Pepper | 5% |
| Baby Cribs and Baby Playpen | FREE | Bleach (Liquid) | 60% |
| Baby & Toddler Clothing (<size 6) | FREE | Blocks (Concrete) | 45% |
| Baby Stroller | FREE | Blenders | 35% |
| Baby High Chair | FREE | Blinds (Wood) | 30% |
| Baby Pampers | FREE | Blinds (Plastic) | 45% |
| Baby Bottle and Bottle Nipples | FREE | Blood Glucose Test Strip | FREE |
| Baby Wipes | FREE | Blood Pressure Monitor/ Meter | FREE |
| Baking Powder | 5% | Boats (Pleasure) | FREE |
| Barbeque Sauce | 5% | Books (Exercise) | FREE |
| Batteries (Primary Cell) | 10% | Books (Receipt) | 45% |
| | | Books (Coloring) | FREE |

4

**We've
Changed how
We do
business!**



click2clear

YOUR NEW CUSTOMS ONLINE PORTAL

Click2Clear (formerly the *Bahamas Electronic Single Window*) is a new initiative implemented by The Bahamas Government to facilitate one access point for traders and businesses within The Bahamas that is connected to various government agencies. This new initiative will replace the current EDI system being used to submit and clear declarations. The system will allow certain processes within the Customs Department that normally took two to three hours to complete, to be completed within a few minutes, thus making trade in the Bahamas much easier.

To access the new system one must first register online at:
<https://www.besw.gov.bs/TFBSEW/registration/registrationPage.jsp>.

Click2Clear is a system for the **Import and Export of Cargo Only**. This does **not** include **baggage claim** after returning from vacation or travel abroad. For instance, ordering online either by air or sea for companies like MailBoat, FedEx, ZipX, DHL etc...

The following information is required for registration for companies –

- Certificate of Registration (TIN)
- Compliance certificate
- Current Business License
- Broker License
- Identification

List of clientele

1. Click2Clear is now live, encompassing the entire Bahamas.
2. Click2Clear (C2C) is equipped with a robust risk module, which allows C2C to instantaneously check a declaration submitted into it. In an effort to modernize the Department, Our focus will change to post entry checking rather than pre entry checking which is centered around trade facilitation.
3. The Government of the Bahamas with the assistance of the Inter-American Bank (IADB or IDB) is implementing a trade sector support program. The overall objective of the program is to improve the operational efficiency of the Customs

and Excise Department (CED) and to prepare the Government of the Bahamas for accession to the World Trade Organization.

The program is divided into three components:

1. **Strengthening the Customs Management** through modernizing the Organizational structure and our human resources capabilities.
2. **Modernizing Customs Operations** – hence the establishment of the Click2Clear interface.
3. **Enhancement of International Trade Institutional Platform** which is being Component 2 the single largest component of the program , contains 4 areas of activity
 - Business Process re-engineering
 - Customs Automated Management System
 - Strengthening border control and security
 - Trade Facilitation

There are stakeholders connected to the C2C; Stakeholders are the persons who have interest or concerns in the business of the Customs Department. This would include all concerned citizens and all businesses within The Commonwealth of The Bahamas. More specifically, our Stakeholders include:

- Shipping Companies
- All Shipping agents
- Couriers
- Intermediary companies
- Airlines
- Airline Agents
- Brokers
- Importers
- Governmental Agencies
- Retail Business owners
- Wholesale Companies
- Exporters
- Agents
- Residents

Working hard to serve you better!

SECOND SCHEDULE (REGULATION 149)



| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measurement |
|---------------------------------|---|--------------|---------------------|
| 8711.9000 | Other motorcycles | 50 | No. |
| 8711.2091 | With reciprocating internal combustion Less than 10 yrs; piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc | 50 | No. |
| 8716.1000 | Trailers and semi-trailers of the caravan type, for housing or camping | 500 | No. |
| 8716.2000 | Self-loading or self-unloading trailers and semi-trailers for agriculture purposes | 500 | No. |
| 8716.3100 | Tanker trailers and semi-trailers | 500 | No. |
| 8716.3900 | Other | 25 | No. |
| 8716.4000 | Other trailers and semi-trailers | 25 | No. |
| 8716.8000 | Other vehicles | 25 | No. |
| 8904.0010 | Tugs and pusher craft of 150 gross ton or more | 500 | No. |
| 8904.0090 | Other | 500 | No. |
| 7321.1110 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1190 | Stoves (Other) | 5 | No. |
| 7321.1211 | Stoves not exceeding 30 inches in width (kerosene) | 5 | No. |
| 7321.1219 | Stoves (Other) | 5 | No. |
| 7321.1291 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1299 | Stoves (Other) | 5 | No. |
| 7321.1911 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1919 | Stoves (Other) | 5 | No. |
| 7321.1991 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1999 | Stoves (Other) | 5 | No. |
| 7321.8100 | Other appliances - gas or fuel | 5 | No. |
| 7321.8200 | Appliances for liquid fuel | 5 | No. |
| 7321.8900 | Appliances for solid fuel | 5 | No. |
| 8418.1010 | Refrigerators of 30 cubic feet or less | 15 | No. |
| 8418.1090 | Refrigerators (Other) | 15 | No. |

| | | | |
|--------------------------------|------|--|------------------|
| Books (Reading) | FREE | Cheese | 5% |
| Brake Pads | 60% | Chicken (Parts) | 10% |
| Bras | 20% | Chicken (Whole) | 30% |
| Brake Fluid | 40% | Christmas Lights | 35% |
| Bread | FREE | Christmas Ornaments | 45% |
| Business Cards (Blanks) | 40% | Christmas Lights (LED) | FREE |
| Business Cards (Printed) | 60% | Christmas Tree (Artificial) | 45% |
| Butter | FREE | Christmas Tree (Fresh) | 35% |
| Brochures (Educational) | 30% | Cigars | \$3.00 per stick |
| Brochures (Advertising) | 40% | Cigarettes | \$0.25 per stick |
| Broom | 45% | Cigarillos, etc (Other) | 300% |
| Cabinets (Wooden) | 25% | Cigarettes (Electronic) - With Nicotine | 300% |
| Cabinets (Office) | 45% | Cigarettes (Electronic) - Without Nicotine | 100% |
| Cable (USB Cord) | FREE | Clock (Time - Payroll & Wall) | 45% |
| Cakes, Pastries, Biscuits | 20% | Clothing (Used) | 20% |
| Calculator (Electric) | 10% | Coffee | FREE |
| Calculator (Handheld) | 5% | Coloring (Food) | 45% |
| Calendars | 60% | Compressor (Air) | 45% |
| Camera/Camera Video | FREE | Costumes of Textile | 20% |
| Camera (Digital) | FREE | Costumes other than Textile | 45% |
| Camera (Surveillance) | FREE | Curling Iron | 35% |
| Can Opener (Portable) | 25% | Chocolates | 30% |
| Can Opener (Electric) | 25% | Clothing (Outer Wear) | 20% |
| Candies (Soft) | 30% | Clothing (Underwear) | 20% |
| Candies (Hard) | 60% | Coffee Makers | 35% |
| Candles | 45% | Cologne | FREE |
| Caps (Graduation/Nurse) | 45% | Comforters (Bed) | 45% |
| Car Alarm | 60% | Computers | FREE |
| Cards (ATM) | 45% | Computer Accessory | FREE |
| Carpet | 45% | Computer Modem | FREE |
| Cash Register | 45% | Computer Monitor | FREE |
| Cash Register (POS SYSTEM) | FREE | Computer Printer | FREE |
| Casket (Metal) | 45% | Computer Multi-function Printer | FREE |
| Commercial Catalogs | 40% | Computer Router | FREE |
| Catheters | FREE | Computer Scanner | 5% |
| CD (Blank) | 10% | Computer Software | FREE |
| CD Players | 35% | | |
| CD with Music/Movies | 10% | | |
| Cereal | FREE | | |
| Cement (Portland) | FREE | | |
| Chafing Pans (Stainless Steel) | 45% | | |

| | | | |
|--|------|---|------|
| Condensed Milk | FREE | Electric Motorcycles | 10% |
| Condoms | FREE | Energy Drinks | 55% |
| Contact Lens | FREE | Engine (<i>Aircraft</i>) | 5% |
| Copy Paper (<i>Multi-purpose</i>) | 5% | Engine (<i>Car</i>) | 60% |
| Corned Beef (<i>Canned</i>) | FREE | Engine (<i>Boat</i>) | 5% |
| Cough Drops | FREE | Envelopes | 25% |
| Crayons | FREE | Exercise Machines | FREE |
| Cream | FREE | Eye Glasses (<i>Prescription</i>) | FREE |
| Creditcard Machine | FREE | Eggs | 5% |
| Curtains | 30% | Fabrics | 30% |
| Daily Planners | 60% | Fabric Softener | 25% |
| Defibrillator | FREE | Face Shield | FREE |
| Degreasers | 45% | Fans | FREE |
| Deli Meats | | Fax Machines | 5% |
| •Beef | FREE | Felt | FREE |
| •Ham | FREE | Fertilizers | FREE |
| •Turkey Sliced/Un sliced | FREE | Fire stick | 10% |
| •Other Including Mixtures Sliced/Un sliced | FREE | Fish Bait | FREE |
| Deodorant | FREE | Fish Hooks | 20% |
| Detergent (<i>Washing</i>) | FREE | Fish Reels | 20% |
| Diaries | 45% | Fish Rods | 20% |
| Dishes (<i>Ceramic</i>) | 45% | Flashing | 20% |
| Dishes (<i>Porcelain/China</i>) | 5% | Flashlights | 25% |
| Doors (Interior or exterior) | FREE | Fountain Pens | FREE |
| Dried Mixed Fruit (<i>Packed</i>) | 35% | Flatware (<i>Knife/Fork/Spoon</i>) | 25% |
| Dried Mixed Fruits (<i>Unpacked >20lb</i>) | 5% | Flooring (<i>Wood Parquet</i>) | 25% |
| Disposable Underwear | FREE | Flour | FREE |
| Dolls | 20% | Flowers (<i>Artificial</i>) | 45% |
| Drapes | 30% | Flowers (<i>Fresh - Cut</i>) | 35% |
| Drones with camera | FREE | Flowers (<i>Plants</i>) | 25% |
| Dryer (Clothes) | 45% | Flyers (<i>advertising</i>) | 40% |
| Dryer (Less than 22lbs capacity) | 5% | Freezer (<i>Household type</i>) | 5% |
| Drywall | FREE | Fresh Fruits (<i>excluding Pineapple 40%</i>) | FREE |
| Durock | FREE | Furniture (<i>Household</i>) | 25% |
| E-Book Reader (<i>Kindle/Nook/Sony Reader</i>) | FREE | Furniture (<i>Other</i>) | 45% |
| Earphones | FREE | Fireworks | 45% |
| Eaves Drip | 5% | | |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|--------------------|-----------------------------|
| 8711.2010 | Motor cycles Less than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 125cc | 50 | No. |
| 8711.2020 | Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 125cc | 20% of Landed Cost | No. |
| 8711.2020 | Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 125cc | 20% of Landed Cost | No. |
| 8711.2099 | With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc | 20% of Landed Cost | No. |
| 8711.3010 | With reciprocating internal combustion Less than 10 years; piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc | 50 | No. |
| 8711.3020 | With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc | 20% of Landed Cost | No. |
| 8711.4010 | With reciprocating internal combustion Less than 10 years; piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc | 50 | No. |
| 8711.4020 | With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc | 20% of Landed Cost | No. |
| 8711.5010 | With reciprocating internal combustion less than 10 years; piston engine of a cylinder capacity exceeding 800cc | 50 | No. |
| 8711.5020 | With reciprocating internal combustion more than 10 years; piston engine of a cylinder capacity exceeding 800cc | 20% of Landed Cost | No. |
| 8711.6010 | Electric motorcycles not exceeding 10 years | 50 | No. |
| 8711.6020 | Electric motorcycles exceeding 10 years | 20% of landed cost | No. |
| 8711.9000 | Other motorcycles | 50 | No. |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|--|--------------------|-----------------------------|
| 8704.3130 | Used vehicles of g.v.w. not exceeding 5 tonnes and exceeding 10 years | 20% of Landed Cost | No. |
| 8704.3210 | — New vehicles of g.v.w. exceeding 5 tonnes | 250 | No. |
| 8704.3220 | —Used vehicles of g.v.w. exceeding 5 tonnes and not exceeding 10 years. | 250 | No. |
| 8704.3230 | — Used vehicles of g.v.w. exceeding 5 tonnes and exceeding 10 years. | 20% of Landed Cost | No. |
| 8704.9001 | — New hybrid of a value exceeding \$70,000 | 250 | No. |
| 8704.9002 | — Used hybrid vehicles of a value exceeding \$70,000 not exceeding 10 years | 250 | No. |
| 8704.9003 | — New hybrid vehicles of a value not exceeding \$70,000 | 250 | No. |
| 8704.9004 | — Used hybrid and vehicles of value not exceeding \$70,000 exceeding 10 years | 250 | No. |
| 8704.9005 | — Used hybrid and electric vehicles of a value exceeding \$70,000 exceeding 10 years | 250 | No. |
| 8704.9006 | — New electric vehicles of a value exceeding \$70,000 | 250 | No. |
| 8704.9007 | Used electric vehicles of a value exceeding \$70,000 not exceeding 10 years | 250 | No. |
| 8704.9008 | New electric vehicles of a value not exceeding \$70,000 exceeding 10 years | 250 | No. |
| 8704.9001 | Used electric vehicles of a value not exceeding \$70,000 exceeding 10 years | 250 | No. |
| 8704.9010 | Used electric vehicles of value exceeding \$70,000 exceeding 10 years | 250 | No. |
| 8704.9090 | Other | 250 | No. |
| 8711.1010 | Motor cycles Less than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 50 cc | 50 | No. |
| 8711.1020 | Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 50 cc | 20% of Landed Cost | No. |

| | | | |
|--|------|---|------|
| Fire Extinguishers | FREE | Hardi Plank/Board | FREE |
| Flags of Nation & Other Flags | 25% | Headphones | FREE |
| Floss (<i>Dental</i>) | 5% | Hearing Aids | FREE |
| Flour (<i>Non-prepared</i>) | FREE | Heater (<i>Tankless Water</i>) | 5% |
| Fruit Snacks | 30% | Heart Monitor | FREE |
| Fruit Cocktail | FREE | Hedge Shears | 10% |
| Fryer (<i>Non Electric</i>) | 5% | Honey (Natural) | FREE |
| Games (<i>On Disc</i>) | 10% | Hurricane Shutters (Wood) | 5% |
| Garbage bags (<i>Environmental Friendly</i>) | FREE | Humidifiers | 45% |
| Garden Hose | 45% | Helmets | 10% |
| Gatorade | 30% | HIV Test Strips | FREE |
| Generators | FREE | Hoes | 10% |
| Glitter | 45% | Hover Boards | 20% |
| Glassware | 45% | Ice Cream | 20% |
| Glassware (<i>Crystal</i>) | 5% | Ice cream & popsicles | 20% |
| Gloves (Gardening) | 10% | Ice & Water Shield | FREE |
| Gloves (<i>Surgical</i>) | 10% | Ice Cream Machine | 45% |
| Gloves (<i>Plastic</i>) | 20% | Incubators | FREE |
| Gloves (<i>Rubber</i>) | 45% | Industrial Sanitizer | FREE |
| Glue | 20% | Ink (<i>Computer</i>) | 5% |
| Golf Carts | 30% | Insecticides | FREE |
| Electric | 10% | Insulin | FREE |
| Gowns (<i>Graduation</i>) | 20% | Insulated Steel Panels | 25% |
| Grits | FREE | IPad | FREE |
| Gum (<i>chewing</i>) | 30% | Iron (electric) | 35% |
| Gum (<i>including Nicotene</i>) | 20% | Inverters for Solar panels | FREE |
| Hair Dryers | 35% | Jack (<i>Car</i>) | 45% |
| Hair Dye/Rinse | 25% | Jams, Jellies, Marmalade etc | FREE |
| Hair Conditioner | 25% | Jewelry (<i>Costume</i>) | FREE |
| Hair Preparations | 25% | Jewelry (<i>Gold / Silver / Platinum</i>) | FREE |
| Hair (<i>Artificial/Human</i>) | 45% | Jet Skis | FREE |
| Handbags | FREE | Juice 100% | FREE |
| Hand Towels (<i>Paper</i>) | FREE | Karaoke Machine | 35% |
| Hand Sanitizers | FREE | Ketchup | FREE |
| Hangers (<i>Plastic</i>) | 45% | | |
| Hangers (<i>Wooden</i>) | 35% | | |
| Hats | 45% | | |

| | | | |
|-------------------------------|------|---|------|
| Keyboard (Musical instrument) | FREE | Nicotine Patches | FREE |
| Keys | 20% | Noodles | FREE |
| Kidney Machines and Parts | FREE | Novelties | 45% |
| Labels (<i>printed</i>) | 45% | Nuts (<i>Individually Packaged</i>) | FREE |
| Ladder (<i>Aluminum</i>) | 45% | Nuts (<i>Commercially Packaged — >20lbs</i>) | 5% |
| Lavatory seats and covers | | Oil (<i>Body</i>) | FREE |
| & fittings (of Steel | 25% | Oil (<i>Coconut for cooking</i>) | FREE |
| Of plastic | 5% | Oil (<i>Motor</i>) | 45% |
| Lawn Mower & Parts | 35% | Oil (<i>Virgin/Sesame/Soybean</i>) | FREE |
| Life Jackets | FREE | Other Wearing Apparel | 20% |
| Lime | 5% | Oven (<i>Electric</i>) | 35% |
| Locks | 20% | Oven (<i>Gas</i>) | 5% |
| Lumber | FREE | Pans & Pots | 25% |
| Machetes | 10% | Pads (<i>Bed</i>) | 45% |
| Mask Cloth | 25% | Padlocks | 20% |
| Matlocks | 10% | Paint - Artist | 25% |
| Mattress | 60% | Paint - Other | 45% |
| Mattress (<i>Air</i>) | 45% | Pantyhose | 20% |
| Mannequins | 45% | Paper (<i>Printing/Multipurpose</i>) | 5% |
| Malt Beverages | 55% | Paper (<i>Toilet</i>) | FREE |
| Make Up | 35% | Pasta | FREE |
| Mask (Cloth) | 25% | Peanut Butter | FREE |
| Microphone | 35% | Pens | FREE |
| Microwave | 35% | Pencils | FREE |
| Milk | FREE | Perfumes | FREE |
| Mirrors (<i>Unframed</i>) | 45% | Pesticides | FREE |
| Mop | 45% | Picks | 10% |
| Mopeds | 75% | Pillows | 45% |
| Motorcycles | 75% | Pipes (PVC) | 5% |
| Motorcycles—Electric | 10% | Pineapples | 40% |
| Mouthwash | 5% | Pitch Forks | 10% |
| Nails (<i>Building</i>) | FREE | Plastic Wares | 20% |
| Neck Ties | 20% | Plumbing | |
| Newspapers | 5% | -Bath Tubs 5% | |
| | | -Sinks 5% | |
| | | -fixtures 5% | |
| | | Plywood | FREE |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|--|--------------------|-----------------------------|
| 8703.8040 | — Used Electric motor vehicles of a value exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.8050 | — Used Electric motor vehicles of a value exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.8060 | — Used Electric motor vehicles of a value not exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8704.1010 | — New dumpers designed for off highway use | 250 | No. |
| 8704.1020 | — Used dumpers designed for off highway use not exceeding 10 years | 250 | No. |
| 8704.1030 | — Used dumpers designed for off highway use | 20% of Landed Cost | No. |
| 8704.1030 | exceeding 10 years | 20% of Landed Cost | No. |
| 8704.2110 | — New vehicles of g.v.w. not exceeding 5 tonnes | 250 | No. |
| 8704.2120 | — Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years | 250 | No. |
| 8704.2130 | — Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years | 20% of Landed Cost | No. |
| 8704.2210 | — New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | 250 | No. |
| 8704.2220 | — Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes and not exceeding 10 yrs. | 250 | No. |
| 8704.2230 | — Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes exceeding 10 yrs. | 20% of Landed Cost | No. |
| 8704.2310 | —New vehicles of g.v.w exceeding 20 tonnes | 250 | No. |
| 8704.2320 | —Used vehicles of g.v.w exceeding 20 tonnes and not exceeding 10 years | 250 | No. |
| 8704.2330 | —Used vehicles of g.v.w exceeding 20 tonnes and exceeding 10 years | 20% of Landed Cost | No. |
| 8704.3110 | New Vehicles of g.v.w. not exceeding 5 tonnes. | 250 | No. |
| 8704.3120 | Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years | 250 | No. |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measurement |
|---------------------------------|---|--------------------|---------------------|
| 8703.4040 | — Used Hybrid motor vehicle of value exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.4050 | — Used Hybrid motor vehicle of value not exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.4060 | — Used Hybrid motor vehicle of value not exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.5030 | — Used Hybrid motor vehicles of a value exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.5040 | — Used Hybrid motor vehicles of value exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.5050 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.5060 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.6030 | — Used Hybrid motor vehicles exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.6040 | — Used Hybrid motor vehicles of a value exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.6050 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.6060 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.7030 | — Used Hybrid motor vehicles of a value exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.7040 | — Used Hybrid motor vehicles of a value exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.7050 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years | 250 | No. |
| 8703.7060 | — Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years | 20% of Landed Cost | No. |
| 8703.8030 | — Used Electric motor vehicles of a value exceeding \$50,000 not exceeding 10 years | 250 | No. |

| | | | |
|--|-----------------------|---|------|
| Point Of Sale System | FREE | Seasonings | 5% |
| Postcards (Other) | 40% | Segways | 20% |
| Postcards (w/ Bahamian Scenes) | 25% | Shampoo | 25% |
| Posters | 40% | Shears | 10% |
| Potato Chips | FREE | Sheets (Linen) | 15% |
| - Other Chips | 20% | Sheet Rock | FREE |
| Potting Soil | 25% | Shoes/Slippers | 20% |
| Printer Multifunction | FREE | Shower Curtain (Plastic) | 20% |
| Pudding / Jello-Pudding | 20% | Shower Curtain (Fabric) | 30% |
| Rakes | 10% | Shrimp | FREE |
| Radio | 35% | Shrimp Bait | Free |
| Razor Blades | 25% | Soaps | FREE |
| Refrigerator (Household 30 cubic feet & under) | FREE | Socks | 20% |
| Refrigerator (Household over 30 cubic feet) | 5% | Soup (Canned) | FREE |
| Remote Controls | 45% | Speakers (Bluetooth) | FREE |
| Rice (non-prepared) | FREE | Spice Buns | 20% |
| Rodenticides | FREE | Stereo System | 35% |
| Rims (mounted on tires) | 60% | Stockings | 20% |
| Rims (only) | 60% | Stove (Less than 30") | FREE |
| Rugs | 45% | Stove (wider than 30") | 5% |
| Rulers (School) | FREE | (Household 30 cubic feet & under gas or electric) | FREE |
| Rum | \$15 (per proof gal.) | (Household over 30 cubic feet gas or electric) | 5% |
| Ruler (Other) | 45% | Sugars and Syrups | FREE |
| Salad Dressing | 5% | Sunglasses (Prescription) | FREE |
| Salmon Fillet | FREE | Sunglasses (Other) | FREE |
| Sandals | 20% | Supplements | FREE |
| Sanitary Napkins (Female) | FREE | Surge Protectors | 5% |
| Sardines (Canned) | FREE | Surgical Masks | FREE |
| Sausage | FREE | Surveillance Security System | FREE |
| Satellite | 45% | Tableware, Kitchenware (Bio-degradable) | 5% |
| Scooters | 20% | Tea | FREE |
| Scooters (Kick Push) | 20% | Telephone (Land/Cordless) | 10% |
| Sea Moss | FREE | Telephones (Cellular) | 10% |
| Sewing Machine | 5% | Television | 35% |
| | | Tennis | 20% |
| | | Thread | 10% |
| | | Tires (Auto-Unmounted) | 25% |

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|--|------|---|------|
| Tiles (Marble) | 35% | Vehicles—Passenger Carrying >10 Pax | 85% |
| Tiles (Ceramic) | 25% | Video Game Machine | 45% |
| Tiles (Roofing) | 20% | Virtual Reality Headsets | 45% |
| Toaster | 35% | Visual Teaching Aids | FREE |
| Tools (<i>Hand</i>) | 25% | Vitamins | FREE |
| Tooth Brush & Tooth Paste | FREE | Walking Sticks | FREE |
| Towels | 30% | Walkie-Talkie | 35% |
| Toys | 20% | Wallets | FREE |
| Transmission Fluids | 40% | Washing machine | 5% |
| Tricycle | FREE | Watches | FREE |
| Tuna (<i>Canned</i>) | FREE | Watches (Smart) | FREE |
| Turkey | 5% | Watches (Pocket) | 25% |
| T-Shirts: (with/without Collar) | 20% | Water Heater (<i>Gas</i>) | 25% |
| UPS System | 45% | Water Heaters (<i>Solar</i>) | 5% |
| Umbrella | 45% | Water Pump (<i>vehicle</i>) | 45% |
| Vacuum Cleaner | 45% | Water Pump (<i>Well</i>) | 45% |
| Vehicles (New) 1.5 - 2.0 liter engine | 45% | Wigs | 45% |
| Vehicles (Electric exceeding \$70k) | 25% | Windows | |
| Vehicles (Hybrids exceeding \$70K) | 25% | - Aluminum double glazed or vacuum seal | 25% |
| Vehicles (Hybrids not exceeding \$70K) | 10% | - Vinyl double glazed or vacuum Sealed | FREE |
| Vehicles (Electric not exceeding \$70k) | 10% | - Other (Aluminum) | 20% |
| Vehicle—Cargo Carrying (Trucks/Vans) | 65% | Wine | 50% |
| Vehicles >2L Passenger Carrying | 65% | Yeast | 5% |
| Vehicles/Trucks (<i>over 20 tons</i>) | 85% | Yogurt | FREE |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|--------------------|-----------------------------|
| 8703.2311 | — New Motor Vehicles of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc | 250 | No. |
| 8703.2319 | — Other New Motor Vehicles | 250 | No. |
| 8703.2320 | — Used Motor vehicles not exceeding 10 years | 250 | No. |
| 8703.2330 | — Used motor vehicles exceeding 10 years | 20% of Landed Cost | No. |
| 8703.2340 | — Antique Vehicles (vehicles 25-84 years) | 250 | No. |
| 8703.2350 | — Vintage Vehicles (vehicles 85 years & older) | 250 | No. |
| 8703.2410 | — New motor vehicles | 250 | No. |
| 8703.2420 | — Used motor vehicles not exceeding 10 years | 250 | No. |
| 8703.2430 | — Used motor vehicles exceeding 10 years | 20% of Landed Cost | No. |
| 8703.2440 | — Antique Vehicles (vehicles 25-84 years) | 250 | No. |
| 8703.2450 | — Vintage Vehicles (vehicles 85 years & older) | 250 | No. |
| 8703.3210 | — New motor vehicles | 250 | No. |
| 8703.3220 | — Used motor vehicles not exceeding 10 years | 250 | No. |
| 8703.3230 | — Used motor vehicles exceeding 10 years | 20% of Landed Cost | No. |
| 8703.3240 | — Antique Vehicles (vehicles 25-84 years) | 250 | No. |
| 8703.3250 | — Vintage Vehicles (vehicles 85 years & older) | 250 | No. |
| 8703.3310 | — New motor vehicles | 250 | No. |
| 8703.3320 | — Used motor vehicles not exceeding 10 years | 250 | No. |
| 8703.3330 | — Used motor vehicles exceeding 10 years | 20% of Landed Cost | No. |
| 8703.3340 | — Antique Vehicles (vehicles between 25-84 years) | 250 | No. |
| 8703.3350 | — Vintage Vehicles (vehicles 85 years & older) | 250 | No. |
| 8703.4030 | — Used Hybrid motor vehicle of value exceeding | 250 | No. |



SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|-----------------------|-----------------------------|
| 8507.3000 | Nickel-cadmium | 5 | No. |
| 8507.4000 | Nickel-iron | 5 | No. |
| 8507.6000 | Lithium-ion | 5 | No. |
| 8507.8000 | Other accumulators | 5 | No. |
| 8609.0010 | Shipping containers | 500.00 per TEU | No. |
| 8702.1010 | — With compression-ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years | 250 | No. |
| 8702.1020 | — With compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years. | 250 | No. |
| 8702.1030 | — Used with compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years. | 20% of Landed Cost | No. |
| 8703.2110 | — New Motor Vehicles under 1000 cc | 250 | No. |
| 8703.2120 | — Used motor Vehicles, not exceeding 10 years. | 250 | No. |
| 8703.2130 | — Used motor Vehicles, exceeding 10 years. | 20% of Landed Cost | No. |
| 8703.2140 | — Antique Vehicles (vehicles 25-84 years) | 250 | No. |
| 8703.2150 | — Vintage Vehicles (vehicles 85 years and older) | 250 | No. |
| 8703.2210 | — New Motor vehicles | 250 | No. |
| 8703.2220 | — Used motor vehicles not exceeding 10 years | 250 | No. |
| 8703.2230 | — Used motor vehicles exceeding 10 years | 20% of Landed Cost | No. |
| 8703.2240 | — Antique Vehicles (vehicles 25-84 years) | 250 | No. |
| 8703.2250 | — Vintage Vehicles (vehicles 85 years and older) | 250 | No. |
| 8703.2300 | — New Motor Vehicles | | |

DUTY FREE ITEMS

| | |
|---|--|
| <p>Aircrafts (<i>helicopters, aeroplanes</i>) All Animal Food All Doors All Detergent (<i>Washing</i>) All Sugars and Syrups All Coffee Baby Bottle Baby Car Seat Baby Cribs and Baby Playpen BABY CLOTHING (up to Toddler 6)</p> <ul style="list-style-type: none"> • <i>not knitted (or crocheted)</i> • <i>knitted & crocheted</i> <p>Baby Stroller Baby High Chair Baby Pampers Baby Bottle and Baby Nipples Baby Wipes Bags (<i>Urinary</i>) Bandages Blood Glucose Meter Blood Glucose Test Strip Blood Pressure Monitor Books (<i>Exercise</i>) Bread Camcorder Camera (<i>Digital</i>) Camera (<i>Surveillance</i>) Cereal Coffee Computers Computer Monitor Computer Printer (not multi-functional) Condensed Milk Condoms Contact Lens Corned Beef (<i>Canned</i>) Cough Drops Cream Defibrillator Deli Meats</p> <ul style="list-style-type: none"> • <i>Beef/Ham Sliced/Unsliced</i> • <i>Turkey Sliced/Unsliced</i> • <i>Other Including Mixtures Sliced/Unsliced</i> <p>Deodorant Detergent Disposable Underwear/Undergarments Doors Drones with camera E-Book Reader (<i>Kindle/Nook/Sony Reader</i>) Exercise Equipment Eye Glasses</p> | <p>Face Shields Fertilizers Flours Fish (<i>Canned</i>) Fresh Fruits Hand Sanitizer/Industrial Hazmat Suits Grits Hearing Aids Incubators Insecticides Insulin iPad Inverters for Solar panels Juice 100% Ketchup Kidney Machines and Parts LED Lights Fixtures Light Bulbs (<i>Fluorescent Energy Saving</i>) Light Bulbs (<i>LED</i>) Oil (<i>Cooking</i>) Pads (<i>Bed - Disposable</i>) Plywood Processing Equipments (<i>Cottage & Light Industry Act</i>) Mayonnaise Meat (<i>Cow</i>) Meat (<i>Mutton</i>) Medical Garments Medical Grade Examination Gloves Medicine Needles (<i>Medicinal</i>) Noodles Nut (<i>Spreads</i>) Pampers Potatoes (<i>Prepared</i>) Pesticides Raw materials (<i>Cottage & Light Industry Act</i>) Refrigerators (Household) Rice Salmon (<i>Pacific, Atlantic, Sockeye, Other</i>) Sanitary Napkins (<i>Female</i>) Sardines (<i>Canned</i>) Solar Panels Sausage Sea Moss Shrimp Bait Solar Panel System (<i>approval from Minister</i>) Stoves (<i>Household</i>) Soup (<i>Canned</i>) Sugar Sunglasses</p> |
|---|--|

DUTY FREE ITEMS

Supplements
Surgical Caps
Surgical Garments
Surgical Mask
Surveillance Security System
Tea
Test Strips (*HIV, Diabetes, Pregnancy, Other Medical*)

Tofu
Tooth Brush
Toothpaste
Tomatoes (*Canned*)
Visual Teaching Aids
Various Fruits
Vitamins

Returning Resident:

The following conditions pertain to the use of the classification code (s) in **Subheading 981A.0010**:

- a. In the case of a returning resident who, having been absent from The Bahamas for two consecutive years or more is returning to The Bahamas for permanent residence and –
 - i. Is retired; or
 - ii. Had been in full-time employment at some time during the period of absence; or
 - iii. Had been enrolled full-time in a course of study in a post-secondary school at some time during the period of absence,

The general exemption applies to -

- (a) all household effects, books, apparel, footwear, articles of personal adornment, toilet articles and other articles and effects not intended for sale nor for the purpose of any business, being articles and effects brought into The Bahamas by the resident up to a limit in value of \$10,000.00; and
 - (b) one vehicle up to a limit in value of \$30,000.00.
- b. A returning resident is not entitled to the general exemption more than once in every 5 years.
 - c. Returning resident means a person returning from a journey outside of The Bahamas, who prior to their departure from The Bahamas on that journey was a citizen or permanent resident of The Bahamas.



SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|--------------------|-----------------------------|
| 8701.2090 | Road tractors for semi-trailer more than 10 years | 20% of Landed Cost | No. |
| 8701.3000 | Track-laying tractors | 300 | No. |
| 8702.9010 | Other motor vehicle not exceeding 10 years | 250 | No. |
| 8705.1000 | Crane-lorries | 500 | No. |
| 8705.2000 | Mobile drilling derricks | 500 | No. |
| 8705.3000 | Fire fighting vehicles | 300 | No. |
| 8705.4000 | Concrete-mixer lorries | 500 | No. |
| 8705.9000 | Other - Vehicles | 500 | No. |
| 8709.1100 | Work trucks, self-propelled (Electric) | 300 | No. |
| 8709.1900 | Other work trucks | 250 | No. |
| 8710.0000 | Tanks and other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles. | 300 | No. |
| 8903.1100 | Pleasure Vessels | 250 | No. |
| 8903.1200 | Pleasure Vessels | 250 | No. |
| 8903.1900 | Pleasure Vessels | 250 | No. |
| 8903.2100 | Pleasure Vessels <24.6m | 500 | No. |
| 8903.2200 | Pleasure Vessels | 500 | No. |
| 8903.2300 | Pleasure Vessel | 500 | No. |
| 8903.3110 | Jet Ski | 250 | No. |
| 8903.3190 | Jet Ski | 250 | No. |
| 8903.3200 | Pleasure Vessel >24.6' | 500 | No. |
| 8903.3300 | Pleasure Vessel >78' | 500 | No. |
| 8903.9310 | Jet Ski with outboard motor | 250 | No. |
| 8903.9320 | Row Boat and Canoss | 250 | No. |
| 8903.9900 | Other Pleasure Vessels | 500 | No. |

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|-----------------|-----------------------------|
| 8429.4000 | Tamping machines and road rollers | 300 | No. |
| 8429.5100 | Mechanical shovels, excavators and shovel loaders; front-end shovel loaders | 300 | No. |
| 8429.5200 | Machinery with a 360° revolving superstructure | 300 | No. |
| 8429.5900 | Other Mechanical shovels, excavators and shovel loaders | 300 | No. |
| 8450.1100 | Fully automatic washer with an efficient rating greater than 15.0 | 15 | No. |
| 8450.1200 | Other machines w/built-in centrifugal center | 15 | No. |
| 8450.1900 | Other washers | 15 | No. |
| 8450.2000 | Machines, each of a dry linen capacity exceeding 10kg (22 lb.) | 15 | No. |
| 8451.1000 | Dry cleaning machines | 15 | No. |
| 8451.2100 | Machines, each of a dry linen capacity exceeding 10kg (22 lb.) | 15 | No. |
| 8451.2900 | Other Dryer | 15 | No. |
| 8451.3000 | Ironing machines and pressers (including fusing pressers) | 15 | No. |
| 8451.4000 | Washing, bleaching or drying machines | 15 | No. |
| 8470.5020 | Point of Sale systems | 5 | No. |
| 8476.2100 | Automatic beverage-vending machines; incorporating heating or refrigerating devices | 25 | No. |
| 8476.2900 | Other Automatic beverage-vending machines | 25 | No. |
| 8476.8100 | Other machines; incorporating heating or refrigerating devices | 25 | No. |
| 8476.8900 | Other Automatic beverage-vending machines | 25 | No. |
| 8507.2000 | Other lead-acid accumulators | 5 | No. |
| 8701.1000 | Single axle tractors | 300 | No. |
| 8701.2010 | Road tractors for semi-trailer 10 years or less | 300 | No. |

- Q. I am importing a vehicle from Japan. What do I have to do when the vehicle arrives to get it cleared?
- A. Once you have ordered a vehicle from Japan, The documents will be sent to you Via DHL or UPS. The package will contain all of the necessary documents for the clearance of your vehicle. Upon receipt of the documents, you then proceed to the Shipping Agent, which will be stated in your instructions in the package. You will be responsible for the local landing fees which are not included in the fees paid to the company you have purchased your vehicle. Give the Local Landing Receipt along with the other documents to your broker to be submitted to Customs for the Clearance of the vehicle. Duty is applicable on the Value of the Vehicle. Levy is charged for each vehicle and a processing fee is charged on the Value of the vehicle. The VAT is charged on the Landed Cost which consists of the Cost of the Vehicle, Freight, Excise Duty, Levy and Processing fee. If the VAT was paid on the local landing charges then it does not have to be added to the Customs Entry. A conditional report will be prepared by the Customs Department stating the condition of the vehicle at the time of arrival. This too should be attached to the Customs entry either Digitally or in hard copy.
- Q. What documents do I need to clear a shipment entering the country as freight?
- A. Each import requires all relevant invoices, Freight Bill, Freight Invoice and the relevant Customs entry form. If an entry is made digitally, the customs system will prepare all documents once the information is submitted.
- Q. When coming in as a passenger what exemption am I entitled to?
- A. Each resident is entitled to \$500 exemption twice a year. Each Visitor is entitled to \$100 each trip.
- Q. How do you become a broker?
- A. To become a Broker, one must apply to the Office of the Comptroller and must inform the Comptroller of his/her intention. The exam date, as well as any information on courses or reviews for the exams would then be sent to the requestor as it is available.
- Q. Can The Customs Officer change the value of the item that I have declared?
- A. The Bahamas Customs Department values all goods based on the WTO Valuation Agreement. Where Duty is collected on “ad valorem” (*meaning the levying of tax or customs duties in proportion to the estimated value of the goods or transaction concerned*) rates of duty shall be appraised according to the provisions set out below:
- Price Actually Paid or Payable (PAPP)** - The primary means of valuation is determined by the transactional value or the actual price paid where it can be determined that there is no conditional relationship between the buyer and seller. All costs included which benefit the seller are included in the transactional value. Where it is easily determined that a charge on the invoice is paid to any other freight forwarder or delivery company it may be deducted from the transactional value and included on the calculations for VAT only;
- Value of Identical Goods** - Where the PAPP cannot be determined, or it is found to be that the sale was conditional or based on a relationship, Customs may find the value of identical goods and use that value for the clearing of that shipment;

Value of Similar Goods - Where the Value of Identical Goods is not found, the Customs may determine a value based on the value of similar goods, taking into account difference in size, brands or any other differences;

Deductive Value - Where the value of similar goods cannot be determined, a deductive value may be determined by Customs. This is done by determining the transactional value of individual units which make up the item which is being imported;

Computed Value - Where the Deductive value may not be determinable, Customs may compute the value based on the value of the materials that was required to make the item being imported; and

Residual basis of valuation - Where the computed value is not determinable, Customs may compute the value based on Residual Value, which is any value which may be determined by combining any of the previous valuation methods to derive the true transactional value.

The Bahamas Customs does not value goods based on:

- the selling price within the Bahamas
- The higher of two alternative values
- The price on the domestic market
- Cost of production, other than computed values which are determined above.
- The price of goods for export to a country other than this Customs Territory.
- Minimum Customs values; or
- Arbitrary or fictitious values.

Q. If I have lost or misplaced my invoice, how can I clear my goods?

A. All shipments being entered into The Bahamas require a proper invoice from the supplier. In the absence of the proper invoice, the importer may contact the supplier and have a copy of the invoice sent either by electronic format or in hard copy.

Q. What format of documents does Customs accept for electronic submission of documents.

A. Customs accepts xls, pdf, doc, or csv formats for declarations, however in the submission of support documents, it is a requirement that the documents are submitted in a electronic signature format, such as pdf, tif, jpg. The format for all invoices and supporting documents should be in a format where it cannot be altered when sent to them by the suppliers.

These questions are based on frequent enquires made to the Training Unit daily. Please feel free to call the customs office for any further clarification or any further questions to be answered accurately.

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|--|-----------------|-----------------------------|
| 8429.1100 | Bulldozers and angle dozers: Track laying | 300 | No. |
| 8429.1900 | Other Bull dozers | 300 | No. |
| 8429.2000 | Graders and levelers | 300 | No. |
| 8451.5000 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 15 | No. |
| 8451.8000 | Other machinery | 15 | No. |
| 8471.4110 | Personal Computers | 5 | No. |
| 8502.1100 | Generator of an output not exceeding 75 k VA | 20 | No. |
| 8502.1200 | Generator of an output exceeding 75 k VA but not exceeding 375 k VA | 20 | No. |
| 8502.1300 | Generator of an output exceeding 375 k VA | 20 | No. |
| 8502.2000 | Generating sets with spark-ignition internal combustion piston engines | 20 | No. |
| 8504.3300 | Transformers having a power handling capacity exceeding 16 k VA but not exceeding 500 k VA | 2 | No. |
| 8504.3400 | Transformers having a power handling capacity exceeding 500 k VA | 2 | No. |
| 8507.1000 | Lead-acid of a kind used for starting piston engines | 5 | No. |
| 8516.5000 | Microwave oven | 5 | No. |
| 8516.6010 | Stoves not exceeding 30 inches in width | 5 | No. |
| 8516.6090 | Stoves (Other) | 5 | No. |
| 8517.1100 | Line telephone sets with cordless handsets | 5 | No. |
| 8517.1200 | Telephones for cellular networks or for other wireless networks. | 5 | No. |
| 8517.1800 | Other Phones | 5 | No. |
| 8528.7200 | Television | 5 | No. |
| 8429.3000 | Scrapers | 300 | No. |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|--------------------|-----------------------------|
| 8415.1010 | Solar units | 10 | No. |
| 8415.1090 | Other Air-Condition Unit | 10 | No. |
| 8415.8110 | Solar air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle (reversible heat pumps) | 10 | No. |
| 8415.8190 | Other air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle | 10 | No. |
| 8415.8210 | Solar air condition incorporating a refrigerating unit | 10 | No. |
| 8418.3000 | Chest Freezers not exceeding (28.25 cubic ft) capacity | 15 | No. |
| 8418.4000 | Other upright Freezers | 15 | No. |
| 8418.5000 | Other furniture (chests, cabinets, display counter, show-cases) for storage and display, incorporating refrigerating or freezing equipment | 15 | No. |
| 8418.2900 | Other refrigerators | 15 | No. |
| 8419.1100 | Gas Water Heaters | 20 | No. |
| 8419.1200 | Solar Water Heaters | 20 | No. |
| 8419.1900 | Other Water Heaters | 20 | No. |
| 8419.8100 | Machines for Making Hot Drinks or Heating Food | 20 | No. |
| 8419.8900 | Other, cookers, etc | 20 | No. |
| 8419.1990 | Other Water Heaters | 20 | No. |
| 8422.1110 | Household type dishwashing machines with an efficient rating greater than 15.0 | 15 | No. |
| 8422.1900 | Other dish washer | 15 | No. |
| 8427.1000 | Fork-lift trucks: self-propelled trucks powered by an electric motor | 200 | No. |
| 8427.2000 | Other self-propelled trucks | 200 | No. |
| 8427.9000 | Other trucks | 250 | No. |

Processing Fees

*A processing fee of one percent (1%) *ad valorem*, subject to a minimum fee of ten dollars (\$10.00) and a maximum fee of seven hundred and fifty dollars (\$750.00), is collected on cargo imported and exported as per forms below:

| Form | Form Description | Fee |
|-------------|---|--------------|
| *C13 | Home Consumption Entry (Now the Single Administrative Document) | 1% |
| *C14 | Entry for Goods Imported Conditionally Duty free under the Hawksbill Creek Agreement | \$10 |
| *C16 | Warehousing Entry | 1% |
| *C29 | Export Entry for Domestic Goods | 1% |
| *C30 | Re-Export Entry for Imported Goods not under Drawback | 1% |
| *C35 | Transshipment Entry | 1% |
| *C41 | Application to Import Goods for a Temporary Use or Purpose | 1% |
| *C46 | Export Entry for Drawback Goods including Stores | 1% |
| *C47 | Drawback Claim | 1% |
| C2 | Reports Inwards of Vessels | \$75 |
| C7 | Aircraft General Declaration Inwards and Outwards—Charter (4 seats or less). | \$75 |
| C7 | Aircraft General Declaration Inwards and Outwards—Regularly Scheduled Commercial Aircraft. | \$50 |
| C7A | Inward Declaration and Cruising Permit for Private Aircraft entering The Bahamas (Recreational Purposes only) | \$150 |
| C7B | Aircraft General Declaration Inwards and Outwards—Private Commercial Charter (More than 4 seats). | \$150 |
| C7C | Aircraft General Declaration Inwards and Outwards—Commercial Cargo Flight | \$150 |
| C19 | Application for Release of Perishable or Other Goods Prior to Payment of Duty | \$25 |
| C24 | Ex-Warehouse Home Consumption Entry | \$25 |
| C25 | Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores | \$25 |
| C26 | Ex-Warehouse Removal Entry | \$25 |
| C27 | Re-Warehousing Entry | \$25 |
| C28 | Entry Outwards of Vessel | \$75 |
| C48 | Miscellaneous Refund Claim | \$75 |
| C54 | Application for Payment of Proceeds of Sale of Goods | \$75 |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|-----------------|-----------------------------|
| 3922.1000 | Baths Showers and Sinks | 5 | No |
| 3922.9090 | Other | 5 | No |
| 4011.1000 | New car tyres | 5 | No. |
| 4011.2000 | New Bus/Lorries tyres (including trucks) Other having a "herring bone" or similar tread: | 5 | No. |
| 4011.3000 | Aircraft tyres | 25 | No. |
| 4011.4000 | Motorbike tyres | 5 | No. |
| 4011.5000 | Bicycle tyres | 1 | No. |
| 4011.7000 | New Agriculture/Forestry tyres | 10 | No. |
| 4011.8000 | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm (24.02 inches) | 15 | No. |
| 4011.9000 | Other tyres | 2 | No. |
| 4012.1100 | Retreaded car tyres | 5 | No. |
| 4012.1200 | Retreaded Bus/Lorries tyres (including trucks) | 5 | No. |
| 4012.1300 | Retreaded Aircraft tyres | 25 | No. |
| 4012.1900 | Retreaded Other tyres | 5 | No. |
| 4012.2010 | Used Pneumatic tyres for motor cars | 5 | No. |
| 4012.2020 | Used Bus, Lorries tyres (Including trucks) | 5 | No. |
| 4012.2090 | Other Used Pneumatic tyres | 25 | No. |
| 4012.9010 | Used Cars tyres | 5 | No. |
| 4012.9020 | Used Bus, Lorries tyres (Including trucks) | 5 | No. |
| 4012.9090 | Other used tyres | 5 | No. |
| 6910.1090 | Baths Showers and Sinks of Ceramic | 5 | No |
| 6910.9090 | Other | 5 | No |

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

| TARIFF CODE Heading/ Subheading | ARTICLE DESCRIPTION | LEVY RATE \$ | Unit of Measure- ment |
|---------------------------------------|---|-----------------|-----------------------------|
| 7321.1110 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1190 | Stoves (Other) | 5 | No. |
| 7321.1211 | Stoves not exceeding 30 inches in width (kerosene) | 5 | No. |
| 7321.1219 | Stoves (Other) | 5 | No. |
| 7321.1291 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1299 | Stoves (Other) | 5 | No. |
| 7321.1911 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1919 | Stoves (Other) | 5 | No. |
| 7321.1991 | Stoves not exceeding 30 inches in width | 5 | No. |
| 7321.1999 | Stoves (Other) | 5 | No. |
| 7321.8100 | Other appliances - gas or fuel | 5 | No. |
| 7321.8200 | Appliances for liquid fuel | 5 | No. |
| 7321.8900 | Appliances for solid fuel | 5 | No. |
| 8415.1010 | Aircondition Hybrid | 10 | No. |
| 8415.1090 | Other | 10 | No. |
| 8415.8110 | Hybrid Air Condition | 10 | No. |
| 8415.8190 | Other | 10 | No. |
| 8415.8210 | Hybrid Air Condition | 10 | No. |
| 8415.8290 | Other | 10 | No. |
| 84158310 | Hybrid air Condition | 10 | No. |
| 8415.8390 | Other | 10 | No. |
| 8418.1000 | Combined Refrigerator Freezers fitted with separate | 15 | No. |
| 8418.1010 | Refrigerators of 30 cubic feet or less | 15 | No. |
| 8418.1090 | Refrigerators (Other) | 15 | No. |
| 8418.2100 | Compression-type refrigerator with efficient rating | 15 | No. |