

FOURTH SCHEDULE

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. *Agricultural, Floricultural, Horticultural, Agricultural Co-operative Societies, Fisheries and Forest Industry Goods.*

(1) The following goods for Floriculturist, Horticulturist, Agricultural Co-operative Societies and farmers registered with the Minister responsible for Agriculture:

- (i) Fertilizers;
- (ii) Insecticides;
- (iii) Acaricides;
- (iv) Rodenticides;
- (v) Fungicides;
- (vi) Molluscicides;
- (vii) Nematocides;
- (viii) Herbicides;
- (ix) Seeds;
- (x) Liners;
- (xi) Commercially prepared animal feeds for horses, poultry, swine, bovines, small ruminants, rabbits and fish;
- (xii) Shade Cloth;
- (xiii) Ground Cover;
- (xiv) Plastic Mulch;
- (xv) Irrigation tubing, equipment and supplies;
- (xvi) Potting Soil, including vermiculite, perlite, coir (coconut fibre), rock wool;
- (xvii) Portable Spray Tanks;
- (xviii) Harvesting equipment;
- (xix) Pumps;
- (xx) Agriculture Sprayers.

(2) 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 of duty on such materials and equipment as the Minister may approve.

(3) Where the goods specified by the Minister under subitems (1) and (2) are purchased in The Bahamas by a

Floriculturist, a Horticulturist and a farmer registered with the Minister responsible for Agriculture from farm stores and farming co-operatives certified by the Minister, the customs duties paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.

(4) The following goods for farmers registered with the Minister for Agriculture for use in the livestock and fish farming industries, upon presentation of a certificate from the Minister of Agriculture:

- i) baby chicks for grow out;
- ii) broodstock
- iii) brooding and heating lamps
- iv) bulk feed tanks
- v) cattle and hog wires
- vi) egg cartons
- vii) feeder and feeding systems
- viii) freezer units and insulation for agricultural produce (to remain on farm premises);
- ix) hatching eggs
- x) laboratory equipment
- xi) livestock
- xii) materials for the construction of green houses and livestock holding facilities
- xiii) post larvae and juvenile stock (which will be imported for the purpose of growing them to a harvestable stage)
- xiv) machetes.

(5) The following goods for fishermen registered with the Minister responsible for Fisheries for use in the commercial fishing and bone fishing industries, upon presentation of a certificate from the Minister of Fisheries:

- i) bait and feed;
- ii) bone fishing vessels and engines;
- iii) engines for fishing vessels;
- iv) fishing vessels;

- v) freezing units and insulation for fishing vessels only (excluding chest freezers and refrigerators)
- vi) major fishing gear;
- vii) materials for fish traps and assembled traps;
- viii) navigational equipment;
- ix) reverse osmosis and ice making machines to be fixed on the vessels only.

2. *Aircraft Parts and Accessories*

- (1) The following aircraft parts and accessories for use of aircraft on scheduled international air services and for use by Bahamasair Holdings Limited:
- (2) Aircraft parts for use of aircraft on scheduled and chartered air services domestically and internationally.
 - (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 service 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 year, 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 12 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 of the returning resident which shall be presented to the Customs Officer for that purpose.

4. *Collector's Pieces And Works Of Art.*

When consigned to and for exhibition in public galleries, museums and other public institutions and not for resale.

5. *Educational, Scientific And Cultural Goods*

- (1) Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes in public or private educational, scientific or cultural institutions, if approved by the Minister.
- (2) Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research, or for use in schools and other educational and cultural institutions, if approved by the Minister.
- (3) Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for

use exclusively in public or private educational, scientific or cultural institutions, societies or broadcasting organizations, if approved by the Minister.

- (4) Specially designed articles or raw materials 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.
- (5) Any other goods not mentioned in sub-items (1) to (4), being goods for use exclusively in or by public or private educational institutions, if approved by the Minister.
- (6) Equipment and materials imported for the research of the Acquired Immune Deficiency Syndrome (AIDS) and for the treatment or assistance of persons infected with AIDS or the Human Immune Deficiency Virus (HIV), if approved by the Minister.
- (7) Specialized equipment, medical supplies and domestic supplies 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.
- (8) Goods recommended by the Minister of Education and approved by the Minister as:-
 - (i) building materials and supplies for the construction, renovation and repair of educational institutions;
 - (ii) furniture for educational institutions.

6. *Trophies*

Cups, shields, medals and similar articles having no other use except as trophies, awarded, or to be awarded, for military, civil or public service or for distinction in literature, art, science or sport.

7. *Raffia Substitutes*

For use in the straw work industry.

8. *Production materials for cottage and light industries.*

- (1) The following raw materials for manufacturers registered with the Minister responsible for Trade and Industry for use in the manufacture of handicraft items or for use in cottage or light industries:
 - i) absorbent;
 - ii) aluminium;

- iii) aluminium paste;
- iv) aluminium plait wire;
- v) ammonia;
- vi) assorted clock parts;
- vii) assorted herbs;
- viii) astracote;
- ix) baking parchment;
- x) barrel cover metal molds;
- xi) beads;
- xii) beeswax;
- xiii) block wax;
- xiv) bottom and top hood extrusion;
- xv) bowstring cording;
- xvi) brass;
- xvii) brass sheets;
- xviii) burlap;
- xix) calcium;
- xx) calcium carbonate;
- xxi) canvas material;
- xxii) carbon fibre;
- xxiii) carburetor kits;
- xxxiv) carmel;
- xxv) cartridge drum;
- xxvi) caustic soda;
- xxvii) ceramic mada;
- xxviii) ceramic paints;
- xxix) cereal binder;
- xxx) chicken wire;

- xxxix) chlorine;
- xxxix) chocolate extract;
- xxxix) citric acid;
- xxxix) citrus;
- xxxix) clay clutch;
- xxxix) clay glomax;
- xxxix) clay slip;
- xxxix) cobalt;
- xxxix) copper;
- xl) copper pipe-tubing photovoltaic panels;
- xli) corrugated sheets;
- xlii) cotton;
- xliii) cotton for knit;
- xliv) curry powder;
- xlv) cutaway interlining;
- xlvi) cyanoacrylate adhesive;
- xlvii) cylinders;
- xlviii) cylinder heads;
- xlix) Dacron plastic;
- l) Deformer;
- li) Dried flowers;
- lii) Drum powder;
- liii) Emulsions;
- liv) Essential oils;
- lv) Ethylene glycol;
- lvi) Extrude faming material;
- lvii) Fabric;
- lviii) Felt;

- lix) Fiberglass cloth;
- lx) Fiberglass mender;
- lxi) Fletching feathers;
- lxii) Floss of embroidery;
- lxiii) Flower oil;
- lxiv) Foam gents;
- lxv) Foam rubber sheet;
- lxvi) Frame mouldings;
- lxvii) Fruit flavours (essence);
- lxviii) Galvanized wire;
- lxix) Gasket rinse;
- lxx) Gel coat;
- lxxi) Glass rods;
- lxxii) Glass tubes;
- lxxiii) Glaze;
- lxxiv) Glitter wax;
- lxxv) Glue;
- lxxvi) Glycerin;
- lxxvii) Gum Arabic;
- lxxviii) Hat wire;
- lxxix) Hardcoat solution;
- lxxx) Headers;
- lxxxii) Housing fiberglass;
- lxxxii) Inks;
- lxxxiii) Jars, lids and caps for processing;
- lxxxiv) Jelling;
- lxxxv) Jerk base;
- lxxxvi) Rolls of plastic;

- lxxxvii) Latex acrylic;
- lxxxviii) Latex vinyl acrylic;
- lxxxix) Leather;
- xc) Lens cleaning spray and solution;
- xc1) Linch glass rods;
- xcii) Linings/materials;
- xciii) Magnetic rollers;
- xciv) Mal board;
- xcv) Moulds (rubber, plastic, glass and metal);
- xcvi) Mould pre-coat solution;
- xcvii) Mould seal;
- xcviii) Monobutyl ether (EB);
- xcix) Paraffin wax (pellets);
- c) Particle-board;
- ci) Pile materials;
- cii) Pine oil;
- ciii) Pine and tubing;
- civ) Pistons;
- cv) Plastic face and clock;
- cvi) Plastic insert and bottom plate;
- cvii) Plastic sheets;
- cviii) Plastic stands;
- cix) Plywood;
- cx) Polyurethane resin;
- cx1) Primary charge rollers;
- cxii) Radiator paint;
- cxiii) Raw arrow shafts;
- cxiv) Rejuvenator;

- cxv) Resin;
- cxvi) Ribbons;
- cxvii) Screws;
- cxviii) Rods;
- cxix) Sail cloth;
- cxx) Sausage casings;
- cxxi) Scored sheets;
- cxxii) Sheet metal;
- cxxiii) Silk screen;
- cxxiv) Slats;
- cxxv) Soap base;
- cxxvi) Soap blocks;
- cxxvii) Sodium benzoate;
- cxxviii) Sodium sulphate;
- cxxix) Spices;
- cxix) Split timber (staves);
- cxixxi) Stainless steel;
- cxixxii) Stainless steel pipe;
- cxixxiii) Steacin;
- cxixxiv) Stearic acid;
- cxixxv) Steering components;
- cxixxvi) Storm bar extrusions upper;
- cxixxvii) Straws (fine, multi-coloured);
- cxixxviii) Stuffing material;
- cxixxix) Surfactant base;
- cxli) Tamol;
- cxli) Texanol;
- cxlii) Throttle trigger assembly;

- cxliii) Titanium oxide;
- cxliv) Toner;
- cxlv) Treatment chemical;
- cxlvi) Trimmed sheets;
- cxlvii) Triton;
- cxlviii) Tubing;
- cxlix) Tubes;
- cl) Tubular steel;
- cli) Urea;
- clii) U-Tracks/side rails;
- cliii) Velcro;
- cliv) Video shells;
- clv) Video taps (pancakes);
- clvi) Wax block pellet form;
- clvii) Welding wire;
- clviii) Wick;
- clix) Wick clips;
- clx) Wire;
- clxi) Wood.

- (2) Processing equipment and garment manufacturing equipment for use in the manufacturing of handicraft items and garments in the cottage industry.
- (3) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries under subitem (2) is used by a manufacturer for any purpose other than that for which the exemption was granted the customs duties which would have been payable shall forthwith therefor become payable.
- (4) The importation of goods and equipment under subitems (1) and (2) shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.

- (5) Cottage or light industries means any petty business, very small business or small business as referred to in section 4 of the Business Licence Act (Ch.329).

9. *Printing Equipment and Raw Materials*

The following goods for commercial printers registered with the Minister responsible for Trade and Industry for use in the commercial printing industry:

- i. Book binding machines;
 - ii. Chemicals for developing and fixing negatives;
 - iii. Commercial staples;
 - iv. Foundation solutions;
 - v. Jumbo roll of printers' paper;
 - vi. Lithographic camera;
 - vii. Lithographic film;
 - viii. Plate maker;
 - ix. Plate material;
 - x. Press;
 - xi. Press blankets and rollers;
 - xii. Printers ink;
 - xiii. Thermographic power;
 - xiv. Toner and etch;
 - xv. Toner cartridges/colour inks.
- 10.** Any business, registered under Item 8 or Item 9 of Part B with the Minister responsible for Trade and Industry, may apply to the Minister for a certificate providing for a reduced rate of duty of 10% on such materials and equipment as the Minister may approve.

11. *Systems Building for Government Housing Projects*

Goods recommended by the Minister responsible for housing and approved by the Minister as constituting materials and components of systems building imported by the Minister responsible for housing or a contractor authorized by him for use in the construction of housing units in any Government housing project.

12. *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.

13. *Permit under Boat Registration Act.*

Any vessel in respect of which there is in existence a permit issued pursuant to Section 4 of the Boat Registration Act.

14. *Promotional Articles For Touristic Purposes*

Promotional Articles for touristic purposes being records, tapes and other recorded media for sound or similarly recorded phenomena imported with the prior approval of the Minister on the recommendation of the Minister of Tourism.

15. *Bahamian Art Work*

Bahamian art works which are produced locally but reproduced abroad by mechanical or photomechanical process and are re-imported into The Bahamas with the approval of the Comptroller.

16. *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.

17. *Feed for birds and animals kept in zoological gardens.*

18. *Import entries in respect of ships of 150 gross tons or more.*

19. *Import entries in respect of Bahamian registered pleasure vessels of less than 150 gross tons and not less than 30 feet in length.*

20. *Ship's reports inwards in respect of pleasure vessels, not carrying cargo, which were imported otherwise than under their own power, or which arrived under their own power, for a period not exceeding twelve months and which-*

(a) are wholly owned by persons not ordinarily resident in The Bahamas; and

(b) are not used during that period for commercial purposes or for hire.

21. Import and export entries in respect of photographic and cinematographic equipment, sound recorders and sound reproducers belonging to the foreign press or to foreign radio, television and motion picture services, the clothes and props belonging to actors and actresses accompanying these services, upon approval by the Minister of a recommendation by the Minister of Tourism.
22. Export entries of Bahamian art work being exported temporarily for exhibition outside and the import entries relating to their re-importation.
23. Import and export entries in respect of musical instruments temporarily imported for use in The Bahamas.
24. Import and export entries in respect of all precious metals imported for the Securities Exchange as referred to in the Securities Industry Act, 1999.

25. *Samples of Merchandise*

Samples, which by reason of importation in small quantities, limited sizes or mutilated condition, have no commercial value, provided also that they cannot be used for the normal purposes of goods of their kind.

26. *Bahamian Records, Cassettes, CDs and DVDs*

Bahamian records, cassettes, CDs and DVDs which are locally produced but printed and pressed abroad and are reimported into The Bahamas, if approved by the Minister.

27. *Religious Goods.*

The following goods imported with the prior approval of the Minister by a religious organization for the exclusive use of the religious organization, and upon presentation of a certificate from the Minister of Finance:

- (i) Organs;
- (ii) Pianos;
- (iii) Drums;
- (iv) Tambourines;
- (v) Trumpets;
- (vi) Saxophones;
- (vii) Guitars;
- (viii) Other musical instruments;
- (ix) Bells;

- (x) Altar Candles;
- (xi) Stained Glass Windows;
- (xii) Communion Wafers;
- (xiii) Wine & Water Clarets;
- (xiv) Torches;
- (xv) Holy water Vessels
- (xvi) Chalices;
- (xvii) Ciboria (Wafers)
- (xviii) Bread Containers;
- (xix) Tabernacles;
- (xx) Crucifixes (Crosses)
- (xxi) Communion Linens;
- (xxii) Communion Glasses;
- (xxiii) Statues;
- (xxv) Altar and Accessories;
- (xxvi) Congregational chairs and pews;
- (xxvii) Altar chairs;
- (xxviii) Carpet;
- (xxix) Audio equipment.

28. *Hackney Carriages*

Hackney carriages as defined in Section 2 of the Cabs Act imported with the prior approval of the Minister.

29. *Potable Water*

Fresh water, imported in bulk for use in Inagua and any other Island specified by the Minister by Order.

- 30.** The Bahamas Electricity Corporation in respect of any of the items specified in the First Schedule of the Electricity Act which are imported for use by the Corporation, for a period of two years commencing on July 1, 2008 and ending on June 30, 2010.

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.

34. Sporting Equipment

Sporting equipment for the use of schools and sporting associations.

35. 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.

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.”

“REDUCTION OF DUTY

Any business, registered under Item 8 of Part B with the Minister of Finance, which has received an exemption for the period of five years, shall apply for a certificate providing for a reduced rate of duty of 10% on such materials, supplies and equipment as the Minister of Finance may approve.