

TARIFF (AMENDMENT) BILL, 2022

Ar	Arrangement of Sections							
Sec	etion							
1.	Short title	2						
2.	Amendment of the Schedule to No. 21 of 2018	2						
ОВ	JECTS AND REASONS	15						



TARIFF (AMENDMENT) BILL, 2022

A BILL FOR AN ACT TO AMEND THE TARIFF ACT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Tariff (Amendment) Act, 2022.

2. Amendment of the Schedule to No. 21 of 2018.

- (1) Part C of the Schedule to the Tariff Act is amended
 - (a) in Chapter 2
 - (i) in TARIFF CODE Headings/Subheadings "0203.1100"; "0203.1200"; "0203.1900"; "0203.2100"; "0203.2200"; "0203.2900", by the deletion of the figure "25%" in the column "General Rate", and the substitution therefor of the figure "10%",
 - (ii) in TARIFF CODE Headings/Subheadings "0207.1310"; "0207.1320"; "0207.1330"; "0207.1340"; "0207.1350"; "0207.1390"; "0207.1410"; "0207.1420"; "0207.1430"; "0207.1440"; "0207.1450"; "0207.1490", by the deletion of the figure "30%" in the column "General Rate", and the substitution therefor of the figure "10%",
 - (iii) in TARIFF CODE Headings/Subheadings "0207.4100"; "0207.4200"; "0207.4300"; "0207.4400"; "0207.4500", by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the figure "5%";
 - (b) in Chapter 3, in TARIFF CODE Headings/Subheadings "0307.5100"; "0307.5200"; "0307.5900", by the deletion of the

figure "35%" in the column "General Rate", and the substitution therefor of the word "Free";

(c) in Chapter 4 —

- (i) in TARIFF CODE Headings/Subheadings "0406.1000"; "0406.2000"; "0406.3000"; "0406.4000"; "0406.9000", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",
- (ii) in TARIFF CODE Headings/Subheadings "0407.2100"; "0407.2900"; "0407.9000", by the deletion of the figure "30%" in the column "General Rate", and the substitution therefor of the figure "5%";

(d) in Chapter 7 —

- in TARIFF CODE Headings/Subheadings (i) "0703.1020"; "0703.2000"; "0703.9000"; "0704.1010"; "0704.1020"; "0704.2000"; "0704.9010"; "0704.9090"; "0705.1100"; "0705.1910"; "0705.1990"; "0705.2100"; "0705.2900"; "0706.1010"; "0706.1020"; "0706.9010"; "0706.9020"; "0706.9090"; "0707.0010"; "0707.0020"; "0708.1000"; "0708.2010"; "0708.2020"; "0708.2030"; "0708.2090"; "0708.9010"; "0708.9090"; "0709.2000"; "0709.3000"; "0709.4000"; "0709.5100"; "0709.5900": "0709.6010"; "0709.6020"; "0709.6090"; "0709.7000"; "0709.9100"; "0709.9200"; "0709.9310"; "0709.9320"; "0709.9390"; "0709.9930"; "0709.9940"; "0709.9950"; "0709.9990"; "0713.1000"; "0713.2000"; "0713.3100"; "0713.3200"; "0713.3300"; "0713.3400"; "0713.3500"; "0713.3910"; "0713.3920"; "0713.3990"; "0713.4000"; "0713.5000"; "0713.6000"; "0713.9000"; "0714.1010"; "0714.3010"; "0714.4010"; "0714.5010"; "0714.9010", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",
- (ii) in TARIFF CODE Headings/Subheadings "0711.2000"; "0711.5100"; "0711.4010"; "0711.4090"; "0711.5900"; "0711.9010"; "0711.9020"; "0711.9030"; "0711.9090"; "0712.2000"; "0712.3100"; "0712.3200"; "0712.3300"; "0712.3900"; "0712.9090"; "0714.2020"; "0714.2090"; "0714.3020"; "0714.3090"; "0714.4020"; "0714.4090"; "0714.5020"; "0714.5090"; "0714.9020"; "0714.9090", by the deletion of the figure "25%" in the column "General Rate", and the substitution therefor of the word "Free",
- (iii) in TARIFF CODE Headings/Subheadings "0714.1020"; "0714.1090", by the deletion of the figure "30%" in the

column "General Rate", and the substitution therefor of the word "Free";

- in Chapter 11, in TARIFF CODE Headings/Subheadings (e) "1105.1000"; "1105.2000"; "1106.1000"; "1106.2000"; "1108.1100"; "1106.3000"; "1107.1000"; "1107.2000"; "1108.1400"; "1108.1200"; "1108.1300"; "1108.1900"; "1108.2000"; "1109.0000", by the deletion of the figure "35%" in the column "General Rate", and the substitution therefor of the word "Free":
- (f) in Chapter 12, in TARIFF CODE Headings/Subheadings "1202.4110"; "1202.4210", by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the word "Free";
- (g) in Chapter 16
 - (i) in TARIFF CODE Headings/Subheadings "1602.1020"; "1602.1090"; "1602.2000"; "1602.3110"; "1602.3190"; "1602.4190"; "1602.4200"; "1602.4990"; "1602.5090"; "1602.9090", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free",
 - in TARIFF CODE Headings/Subheadings "1604.1190"; (ii) "1604.1290"; "1604.1390"; "1604.1490"; "1604.1590"; "1604.1690"; "1604.1790"; "1604.1890"; "1604.1990"; "1604.2090"; "1604.3110"; "1604.3190"; "1604.3210"; "1604.3290"; "1605.1000"; "1605.2100"; "1605.2900": "1605.3000"; "1605.4000"; "1605.5100"; "1605.5200": "1605.5300"; "1605.5400"; "1605.5500"; "1605.5600"; "1605.5900"; "1605.5700"; "1605.5800": "1605.6100": "1605.6200"; "1605.6300"; "1605.6900", by the deletion of the figure "40%" in the column "General Rate", and the substitution therefor of the figure "20%",
 - (iii) in the TARIFF CODE Heading/Subheading "1604.2020", by the deletion of the figure "30%" in the column "General Rate", and the substitution therefor of the figure "20%";
- (h) in Chapter 21
 - (i) in TARIFF CODE Headings/Subheadings "2102.1000"; "2102.2000"; "2102.3000", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",
 - (ii) in the TARIFF CODE Heading/Subheading "2106.1000", by the deletion of the figure "40%" in the column "General Rate", and the substitution therefor of the word "Free";

- (i) in Chapter 22, in the TARIFF CODE Heading/Subheading "2202.9960", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free";
- (j) in Chapter 25, in TARIFF CODE Headings/Subheadings "2522.1000"; "2522.2000"; "2522.3000", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free";
- (k) in Chapter 32
 - (i) in the TARIFF CODE Heading/Subheading "3214.1010", by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (ii) in the TARIFF CODE Heading/Subheading "3214.1090", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (iii) in the TARIFF CODE Heading/Subheading "3214.9000", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the figure "5%";
- (l) in Chapter 39
 - (i) in TARIFF CODE Headings/Subheadings "3917.2900"; "3919.1000"; "3925.9090", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (ii) in TARIFF CODE Headings/Subheadings "3917.2100"; "3917.2200"; "3917.2300"; "3917.4000"; "3925.2090", by the deletion of the figure "35%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (iii) in TARIFF CODE Headings/Subheadings "3917.3100"; "3917.3200"; "3917.3300"; "3917.3900"; "3919.9000"; "3925.1000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (iv) in TARIFF CODE Headings/Subheadings "3922.1000"; "3922.2000"; "3922.9090", by the deletion of the figure "25%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (v) in TARIFF CODE Headings/Subheadings "3925.2010"; "3925.9040", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free";

- (m) in Chapter 44, in the TARIFF CODE Heading/Subheading "4418.9910", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free";
- (n) in Chapter 56, in the TARIFF CODE Heading/Subheading "5602.9010", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free";
- (o) in Chapter 66, by the insertion, immediately after the TARIFF CODE Heading/Subheading "66.02", of the following —

TARIFF CODE		UNIT OF MEASURE-				
Heading/ Subheading		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
6602.00	Walking-sticks, seat-sticks, whips, riding-crops, and the likes:					
6602.0010	Walking-sticks	Free			EPA	number
6602.0090	Other	45%			EPA	number

";

- (p) in Chapter 69
 - (i) in the TARIFF CODE Heading/Subheading "6905.1000"; by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free",
 - (ii) in the TARIFF CODE Heading/Subheading "6910.1010"; by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",
 - (iii) in TARIFF CODE Headings/Subheadings "6910.1090"; "6910.9090"; by the deletion of the figure "25%" in the column "General Rate", and the substitution therefor of the word "Free",
 - (iv) in the TARIFF CODE Heading/Subheading "6910.9010"; by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the word "Free";
- (q) in Chapter 71, in TARIFF CODE Headings/Subheadings "7104.1000"; "7104.2000"; "7104.9000"; "7105.1000"; "7105.9000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the word "Free";
- (r) in Chapter 73
 - (i) in TARIFF CODE Headings/Subheadings "7307.1100"; "7309.0000" by the deletion of the figure "20%" in the

- column "General Rate", and the substitution therefor of the figure "5%",
- (ii) in TARIFF CODE Headings/Subheadings "7307.1900"; "7307.2100"; "7307.2200"; "7307.2300"; "7307.2900"; "7307.9100"; "7307.9200"; "7307.9300"; "7307.9900", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%",
- (iii) in TARIFF CODE Headings/Subheadings "7308.9010"; "7318.2900", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free",
- (iv) in the TARIFF CODE Heading/Subheading "7308.2000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the word "Free",
- (v) in the TARIFF CODE Heading/Subheading "7311.0000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "25%",
- (vi) in TARIFF CODE Headings/Subheadings "7318.2100"; "7318.2200"; "7318.2300"; "7318.2400", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the word "Free",
- (vii) in TARIFF CODE Headings/Subheadings "7324.1000"; "7324.2100"; "7324.2900"; "7324.9000", by the deletion of the figure "25%" in the column "General Rate", and the substitution therefor of the figure "5%";
- (s) in Chapter 74
 - (i) in TARIFF CODE Heading/Subheading "7409.1100"; "7409.2100"; "7409.2900"; "7409.3100"; "7409.3900"; "7409.4000"; "7409.9000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (ii) in the TARIFF CODE Heading/Subheading "7409.1900", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free",
 - (iii) in TARIFF CODE Headings/Subheadings "7411.2100"; "7411.2200"; "7411.2900", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%",
 - (iv) in the TARIFF CODE Heading/Subheading "7411.1000", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the figure "5%";

(t) in Chapter 76 —

- (i) in TARIFF CODE Headings/Subheadings "7606.1110"; "7606.1210", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",
- (ii) in TARIFF CODE Headings/Subheadings "7611.0000"; "7612.1000"; "7612.9000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%";

(u) in Chapter 84 —

- (i) in TARIFF CODE Headings/Subheadings "8415.1090"; "8415.9000"; "8418.9900"; "8481.1000"; "8481.3000", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the figure "5%",
- (ii) in TARIFF CODE Headings/Subheadings "8427.1000"; "8427.2000"; "8427.9000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "25%",
- (iii) by the deletion of the TARIFF CODE Heading/Subheading "8433.1100", and all the particulars related thereto; and the substitution therefor of the following —

TARIFF CODE	RATES OF DUTY				UNIT OF MEASURE-	
Heading/ Subheading		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
8433.11	Powered, with the cutting device rotating in a horizontal plane:					
8433.1110	Powered, with the cutting device rotating in a horizontal plane	35%			EPA	number
8433.1120	Electric Powered Lawnmowers	10%			EPA	number

(iv) in TARIFF CODE Headings/Subheadings "8443.3100"; "8443.9910"; "8471.4190"; "8471.4990"; "8471.5000"; "8471.6000"; "8471.7000"; "8471.8000"; "8471.9000"; "8473.3000"; "8473.5000", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word "Free",

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- (v) by the deletion of the TARIFF CODE Heading/Subheading "8443.3290", and all the particulars related thereto,
- (vi) in the TARIFF CODE Heading/Subheading "8443.3900", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the word "Free",
- (vii) in the TARIFF CODE Headings/Subheadings "8481.4000"; "8481.9000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "5%";

(v) in Chapter 85 —

- (i) in TARIFF CODE Headings/Subheadings "8502.1100"; "8502.1200"; "8502.1300"; "8502.2000"; "8502.3100"; "8502.3900", by the deletion of the figure "5%" in the column "General Rate", and the substitution therefor of the word" Free",
- (ii) in TARIFF CODE Headings/Subheadings "8504.2100"; "8532.1000"; "8532.2100"; "8536.9000", by the deletion of the figures "20%", in the column "General Rate", and the substitution therefor of the figure "5%",
- (iii) in TARIFF CODE Headings/Subheadings "8506.1000"; "8506.3000"; "8506.4000"; "8506.5000"; "8506.6000"; "8506.8000"; "8506.9000", by the deletion of figure "25%" in the column "General Rate", and the substitution therefor of the figure "10%",
- (iv) by the deletion of the TARIFF CODE Heading/Subheading "8507.6000", and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	740	UNIT OF MEASURE-			
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
8507.60	Lithium-ion:			7.0		
8507.6010	Lithium -ion	Free			EPA	number
8507.6020	Lithium phosphate	Free			EPA	number

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(v) in the TARIFF CODE Heading/Subheading "8517.6100", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the figure "20%",

- (vi) in TARIFF CODE Headings/Subheadings "8517.6910"; "8517.6920"; "8517.6990"; "8517.7000", by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the word "Free",
- (vii) in the TARIFF CODE Heading/Subheading "8518.3000", by the deletion of the figure "45%" in the column "General Rate", and the substitution therefor of the word "Free",
- "8532.2200"; (viii) in TARIFF CODE Headings/Subheadings "8532.2300"; "8532.2400"; "8532.2500"; "8532.2900": "8532.3000"; "8532.9000"; "8536.1000"; "8536.2000"; "8536.5000"; "8536.3000"; "8536.4100"; "8536.4900"; "8536.6900"; "8536.7000"; "8536.6100"; "8537.1000"; "8537.2000", by the deletion of the figure "45%"; in the column "General Rate", and the substitution therefor of the figure "5%",
- (ix) in TARIFF CODE Headings/Subheadings "8544.2000"; "8544.4200"; "8544.4910"; "8544.4990"; "8544.6000"; "8544.7000", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free";

(w) in Chapter 87 —

(i) by the insertion, immediately after TARIFF CODE Heading/Subheading "8703.1010", of the following —

TARIFF CODE	ARTICLE DESCRIPTION		UNIT OF MEASURE-			
Heading/ Subheading		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
8703.1020**	Electric Golf Cars	Free			EPA	number

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(ii) in TARIFF CODE Headings/Subheadings "8703.4010": "8703.4020"; "8703.4030"; "8703.4040"; "8703.4050"; "8703.4060"; "8703.5010"; "8703.5020"; "8703.5030": "8703.5060"; "8703.5040"; "8703.5050": "8703.6010": "8703.6020"; "8703.6030"; "8703.6040"; "8703.6050"; "8703.6060"; "8703.7010"; "8703.7020"; "8703.7030"; "8703.7050"; "8703.7060", "8703.7040", "8703.8010": "8703.8020"; "8703.8030"; "8703.8040"; "8703.8050"; "8703.8060", by the deletion of the figure "\$50,000" in the column "ARTICLE DESCRIPTION", and the substitution therefor of the figure "\$70,000",

(iii) by the deletion of the TARIFF CODE Heading/Subheading "8704.90", and all the particulars related thereto and the substitution therefor of the following —

TARIFF CODE	ARTICLE DESCRIPTION		UNIT OF MEASURE-			
Heading/ Subheading	DESCRIPTION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASURE- MENT
8704.9001**	New hybrid with either spark- ignition internal combustion or compression- ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of	Free			EPA	number
	a value exceeding \$70,000		1) · ·		
8704.9002**	Used hybrid with either spark- ignition internal combustion or compression- ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value exceeding	Free			EPA	number
	\$70,000 not exceeding 10 years	s na				
8704.9003**	New hybrid with either spark- ignition internal combustion or compression- ignition combustion piston engine (diesel or	Free			EPA	number
N.27	semi-diesel) having an electric motor as motors					

	for propulsion of a value not exceeding \$70,000		33	20 30		7
8704.9004**	Used hybrid with either sparkignition internal combustion or compressionignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value not exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9005**	Used hybrid with either sparkignition internal combustion or compressionignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9006**	New electric vehicles of a value exceeding \$70,000	Free			EPA	number
8704.9007**	Used electric vehicles of a value exceeding \$70,000 not exceeding 10 years	Free			EPA	number
8704.9008**	New electric vehicles of a value not exceeding \$70,000	Free			EPA	number

8704.9009**	Used electric vehicles of a	Free	Facel II		EPA	number
*800 8 v	value not exceeding \$70,000			(i)		
	exceeding 10 years			3) S		
8704.9010**	Used electric vehicle of a value	Free		9	EPA	number
	exceeding \$70,000		P = 3 a	= 7 P		
98	exceeding 10 years		100			
8704.9090**	Other	Free			EPA	number

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- (x) in Chapter 92, in TARIFF CODE Headings/Subheadings "9209.9100"; "9209.9200"; "9209.9400"; "9209.9900", by the deletion of the figure "10%" in the column "General Rate", and the substitution therefor of the word "Free";
- (y) in Chapter 94
 - (i) by the insertion, immediately after the TARIFF CODE Heading/Subheading "9401.8010", of the following —

TARIFF CODE	ARTICLE DESCRIPTION		UNIT OF MEASURE-			
Heading/ Subheading	2 2 2	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
9401.8020	Baby Walker	Free			EPA	number

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- (ii) in the TARIFF CODE Heading/Subheading "9405.4090", by the deletion of the figure "20%" in the column "General Rate", and the substitution therefor of the word "Free",
- (iii) in the TARIFF CODE Heading/Subheading "9405.5090", by the deletion of the figure "35%" in the column "General Rate", and the substitution therefor of the word "Free".
- (2) Part D of the Schedule to the Tariff Act is amended in Chapter 98
 - (a) in Note 3(a)
 - (i) by the deletion of the full stop at the end of item (20), and the substitution therefor of a semi-colon, and
 - (ii) by the insertion, immediately after item (20), of the following as item (21) —

- "(21) Agriculture machinery parts and accessories.";
- (b) in Note 5(a)
 - (i) by the deletion of the full stop at the end of item (9), and the substitution therefor of a semi-colon, and
 - (ii) by the insertion, immediately after item (10), of the following as items (11) and (12)—
 - "(11) Boat engine parts and accessories;
 - (12) Boat parts and accessories.";
- (c) in note 6B, in paragraph (b), by the deletion of the figure "2019"; and the substitution therefor of the figure "2023";
- (d) in the Tariff Code Heading/Subheading "98.62", by the insertion, immediately after the word "System", in the column "ARTICLE DESCRIPTION", of the words "Parts and Accessories";
- (e) by the insertion, immediately after the TARIFF CODE Heading/Subheading "9862.0000", of the following —

ARTICLE RATES OF DUTY **UNIT OF TARIFF** DESCRIPTION **MEASURE-**CODE General Specific Maximum Applicable **MENT** Heading/ Preferential Rate Rate Variable Subheading Rate Rate 9862.0010 Parts and Free Accessories

(f) by the insertion, immediately after the TARIFF CODE Heading/Subheading "9867.0030", of the following —

TARIFF CODE	ARTICLE DESCRIPTION		UNIT OF MEASURE-			
Heading/ Subheading		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MENT
98.68	Machinery parts and accessories for the sole use in the Manufacturing industry approved by the Minister					
9868.0000	Parts and Accessories	Free				

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OBJECTS AND REASONS

This Bill seeks to amend the Tariff Act to, *inter alia*, reduce the duty on walking sticks, telecommunications and computer equipment, forklifts, electric lawnmowers, precious stones, generators, building materials, plumbing and electrical supplies, batteries, and fuel tanks.

Also, this Bill extends the duty concession on goods imported by the National Art Gallery for one year.

Further, this Bill adds boat and engine parts, agriculture machinery parts and accessories to the list of concession items; and separates hybrid trucks from electric trucks, to encourage the importation of non-fossil fuel vehicles.