



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

**PROTECTION OF REVENUE (IMPOSTS VARIATION) ORDER, 2022**

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

**AND WHEREAS** the Minister of Finance has informed the Governor-General that it is his intention to give notice on the 25<sup>th</sup> day of May, 2022 (in this Order referred to as the “operative day”) to the House of Assembly that he proposes to introduce into that Chamber Bills for Acts to be entitled the Tariff (Amendment) Act, 2022 and the Excise (Amendment) Act, 2022, providing for amendments to the imposts levied by the Tariff Act and the Excise Act, as more particularly appears:

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

**1. Citation.**

This Order may be cited as the Protection of Revenue (Imposts Variation) Order, 2022.

**2. Amends Imposts.**

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

**SCHEDULE**

**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 —
- (i) in TARIFF CODE Headings/Subheadings “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”; “0711.4010”; “0711.4090”; “0711.5100”; “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”;
- (e) in Chapter 11, in TARIFF CODE Headings/Subheadings “1105.1000”; “1105.2000”; “1106.1000”; “1106.2000”; “1106.3000”; “1107.1000”; “1107.2000”; “1108.1100”; “1108.1200”; “1108.1300”; “1108.1400”; “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”,
    - (ii) in TARIFF CODE Headings/Subheadings “1604.1190”; “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”; “1605.5700”; “1605.5800”; “1605.5900”; “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”;

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- (o) in Chapter 66, by the insertion, immediately after the TARIFF CODE Heading/Subheading “66.02”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
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”,

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- (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 Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
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”,
- (v) by the deletion of the TARIFF CODE Heading/Subheading “8443.3290”, and all the particulars related thereto,



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- (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	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8507.60	-- Lithium-ion:					
8507.6010	--- Lithium -ion	Free			EPA	number
8507.6020	---- Lithium phosphate	Free			EPA	number

”

- (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

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- 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”,
- (viii) in TARIFF CODE Headings/Subheadings “8532.2200”; “8532.2300”; “8532.2400”; “8532.2500”; “8532.2900”; “8532.3000”; “8532.9000”; “8536.1000”; “8536.2000”; “8536.3000”; “8536.4100”; “8536.4900”; “8536.5000”; “8536.6100”; “8536.6900”; “8536.7000”; “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 Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.1020**	--- Electric Golf Cars	Free			EPA	number

”

- (ii) in TARIFF CODE Headings/Subheadings “8703.4010”; “8703.4020”; “8703.4030”; “8703.4040”; “8703.4050”; “8703.4060”; “8703.5010”; “8703.5020”; “8703.5030”; “8703.5040”; “8703.5050”; “8703.5060”; “8703.6010”; “8703.6020”; “8703.6030”; “8703.6040”; “8703.6050”; “8703.6060”; “8703.7010”; “8703.7020”; “8703.7030”; “8703.7040”; “8703.7050”; “8703.7060”; “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”,

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(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 Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
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 a value exceeding \$70,000	Free			EPA	number
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 \$70,000 not exceeding 10 years	Free			EPA	number
8704.9003**	--- New hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel) having an electric	Free			EPA	number

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	motor as motors for propulsion of a value not exceeding \$70,000					
8704.9004**	--- 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 not exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9005**	---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 \$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	Free			EPA	number

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	\$70,000					
8704.9009**	--- Used electric vehicles of a value not exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9010**	--- Used electric vehicle of a value exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9090**	---Other	Free			EPA	number

(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 Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.8020	--- Baby Walker	Free			EPA	number

(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

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- (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 —

“

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

”.

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

“

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

”.

**EXCISE (AMENDMENT) BILL, 2022**  
**A BILL FOR AN ACT TO AMEND THE EXCISE ACT**  
**Enacted by the Parliament of The Bahamas**

**1. Short title.**

This Act, which amends the Excise Act (*No. 22 of 2018*) may be cited as the Excise (Amendment) Act, 2022.

**2. Amendment of the First Schedule to the principal Act.**

The First Schedule to the principal Act is amended —

- (a) in TARIFF CODE Headings/Subheadings “2401.1000”; “2401.2000”; “2401.3000”, by the deletion of the figure “10%” in the column “Rate of Tax”, and the substitution therefor of the figure “25%”;
- (b) in the TARIFF CODE Heading/Subheading “2402.1010”, by the deletion of words and figure “\$0.50BSD” and “220%” in the columns “Specific Rate” and “Rate of Tax”, respectively and the substitution therefor of the words and figure “\$3.00BSD per stick”;
- (c) in the TARIFF CODE Heading/Subheading “2402.1020”, by the deletion of words and figure “\$0.50BSD” and “220%” in the columns “Specific Rate” and “Rate of Tax”, respectively and the substitution therefor of the figure “300%”;
- (d) in the TARIFF CODE Heading/Subheading “2402.2000”, by the deletion of word and figure “\$0.15BSD” in the column “Specific Rate”, and the substitution therefor of the words and figure “\$0.25BSD per stick”;
- (e) in TARIFF CODE Headings/Subheadings “8703.4010”; “8703.4030”; “8703.4040”; “8703.5010”; “8703.5030”; “8703.5040”; “8703.6010”; “8703.6030”; “8703.6040”; “8703.7010”; “8703.7030”; “8703.7040”, by the deletion of the figure “65%” in the column “Rate of Tax”, and the substitution therefor of the figure “25%”;
- (f) in TARIFF CODE Headings/Subheadings “8703.4010”; “8703.4020”; “8703.4030”; “8703.4040”; “8703.4050”; “8703.4060”; “8703.5010”; “8703.5020”; “8703.5030”; “8703.5040”; “8703.5050”; “8703.5060”; “8703.6010”; “8703.6020”; “8703.6030”; “8703.6040”; “8703.6050”; “8703.6060”; “8703.7010”; “8703.7020”; “8703.7030”;

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- “8703.7040”, “8703.7050”; “8703.7060”, “8703.8010”;  
 “8703.8020”; “8703.8030”; “8703.8040”; “8703.8050”;  
 “8703.8060”, by the deletion of the figure “\$50,000” in the column  
 “GOODS”, and the substitution therefor of the figure “\$70,000”;
- (g) in TARIFF CODE Headings/Subheadings “8703.8010”;  
 “8703.8030”; “8703.8040”, by the deletion of the figure “65%” in  
 the column “Rate of Tax”, and the substitution therefor of the figure  
 “25%”;
- (h) by the insertion, immediately after the Tariff Code  
 Heading/Subheading “8703.1010”, of the following —

“

TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
8703.1020	--- Electric Golf Cars	10%

”;

- (i) 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 Heading/ Subheading	GOODS	RATE OF TAX
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 a value exceeding \$70,000	25%
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 \$70,000 not exceeding 10 years	25%
8704.9003	--- 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 a value not exceeding \$70,000	10%
8704.9004	--- Used hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel)	10%



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	having an electric motor as motors for propulsion of a value not exceeding \$70,000 exceeding 10 years	
8704.9005	---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 \$70,000 exceeding 10 years	25%
8704.9006	--- New electric vehicles of a value exceeding \$70,000	25%
8704.9007	--- Used electric vehicles of a value exceeding \$70,000 not exceeding 10 years	25%
8704.9008	--- New electric vehicles of a value not exceeding \$70,000	10%
8704.9009	--- Used electric vehicles of a value not exceeding \$70,000 exceeding 10 years	10%
8704.9010	--- Used electric vehicle of a value exceeding \$70,000 exceeding 10 years	25%
8704.9090	---Other	25%

”.

**3. Amendment of the Second Schedule to the principal Act.**

The Second Schedule to the principal Act is amended —

- (a) in TARIFF CODE Headings/Subheadings “9890.0010”; “9890.0020”, by the deletion of the word “vehicles” in the column “GOODS”, and the substitution therefor of the words “work vans, work trucks and hybrid or electric vehicles”;
- (b) in the TARIFF CODE Heading/Subheading 98.9J, by the insertion immediately after the word “System” in the column “GOODS”, of the words “Parts and Accessories”;
- (c) by the insertion, immediately after the TARIFF CODE Heading/Subheading “989J.0000”, of the following —

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“

	Special Classification Provisions	
TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
989J.0010	Parts and Accessories	Free

”

- (d) by the insertion, immediately after the TARIFF CODE Heading/Subheading “989O.0030”, of the following —

“

	Special Classification Provisions	
TARIFF CODE Heading/ Subheading	GOODS	RATE OF TAX
98.9P	Machinery parts and accessories for the sole use in the Manufacturing industry approved by the Minister	
989P.0000	Parts and Accessories	Free

”

Made this 25<sup>th</sup> day of MAY 2022.

  
GOVERNOR-GENERAL

By His Excellency's Command

  
MINISTER OF FINANCE