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VALUATIONS (Arawak Cay)

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Produced by the Bahamas Customs & Excise Department



BAHAMAS CUSTOMS & EXCISE DEPARTMENT

RATES OF DUTY

for

Frequently Imported Items Processing & Environmental Levy Fees and the Newly Implemented 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.bahamas.gov.bs/customs

1ST JULY, 2016

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 \$400 and is claiming exemption.

Duty is calculated on the following: [$\$400 - \300 (Exemption)] = **\$100**

~ **\$100** (Amount after Exemption) = \$ 100.00

~ $\$100$ (value) * 35%(duty rate) = \$ 35.00

~ Environment Levy fee for Television = \$ 5.00

~ Total Landed Cost \$ 140.00

~ $\$140 * 7.5%$ (VAT) = \$ 10.50

Total Amount to be Paid = $\$35 + \$5 + \$10.50 = \50.50

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** (value of TV) = \$ 400.00

~ $\$400$ (value) * 35%(duty rate) = \$ 140.00

~ Environment Levy fee for Television = \$ 5.00

~ Storage Fees (if applicable) = \$ 0.00

~ Freight/INS/Other Charges = \$ 110.00

~ Total Landed Cost \$655.00

~ $\$655 * 7.5%$ (VAT) = \$ 49.13

Total Amount to be Paid = $\$140 + \$5 + \$49.13 =$

\$194.13

(c) Not less than \$5,000 in value, for the construction, renovation, repair or upgrade of commercial premises not more than 6,000 sq. feet with the exception of Family Island new commercial construction.

(d) Use of this exemption is available only for the period commencing 1st July, 2015 and ending 30th June, 2017.

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, 2018.

8. 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 licence 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.

LIST OF CONCESSION IN CHAPTER 98 CONT'D

Religious Organization:

7. 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) Chalice; | (16) Air Condition; | |
| (17) Tabernacles; | (18) Ciboria (Wafers) | (19) Bread Containers; | |
| (20) Holy Water Vessels; | (21) Communion Glasses; | | |
| (22) Other Musical Instruments; | (23) Stained Glass Windows; | | |
| (24) Communion Wafers; | (25) Communion Linens; | | |
| (26) Wine & Water Clarets; | (27) Congregational chairs and pews; | | |
| (28) Crucifixes (Crosses) | (29) Audio and Audio-visual equipment; | | |

The following conditions apply to the use of the classification code in **Sub-heading 98.84:**

Buses not more than three years old for the exclusive use of a religious organization once every five years with prior approval of the Minister.

7A. 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.

8A. The following conditions apply to the use of the classification code in **Subheading 98.58:**

(a) Use of this exemption requires prior approval of the Minister.
 (b) Not less than \$3,000 in value, for the construction, renovation, repair or upgrade of residential premises not more than 1,500 sq. feet.

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	= \$ 200.00
~ Storage Fee (\$30 p/w)	= \$ 30.00
~ Freight/INS/Other Charges	= \$ 900.00
~ Landed charges	= \$ 100.00
~ Security Fees (Vehicles Imported/Exported)	= \$ 10.00
(20ft Containers Imported & Exported)	
~ Total Landed Cost	\$ 17,840.00
~ \$17,840 * 7.5% (VAT)	\$ 1,338.00

Total Amount to be Paid = \$6,500 + \$100 + \$200 + \$30 + \$1338.00 = \$8,168.00

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: 242.225.7280 - *Frequently Asked Questions*



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www.vat.bahamas.gov.bs - *For more information*



ADDITIONAL AMENDMENTS

cont'd

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8711.9010	Electric motorcycles	50.00	No.
8711.9090	Other	50.00	No.

* Customs Duty rates have been reduced due to the implementation of VAT and is calculated on the Actual Duty and not Duty Liabile.

Alarm System	FREE	Baby Stroller	Free
Almond Butter	5%	Baby High Chair	Free
Aluminum Foil	30%	Baby Pampers	Free
Air Condition	40%	aby Bottle and Baby Nipples	Free
Air Condition (Solar)	Free	Baby Wipes	Free
Air Fresheners (Canned/Spray)	45%	Baking Powder	10%
All Hurricane Shutters	5%	Barbeque Sauce	5%
Amplifier	45%	Batteries (Solar)	Free
All Animal Food	Free	Batteries (Other - Tester/Charger/Booster)	45%
All Doors	5%	Backhoe	45%
All Detergent (Washing)	Free	Bags (School)	Free
All Flours	Free	Bags (Urinary)	Free
All Sugars and Syrups	Free	Bags (Plastic Shopping - Biodegradable)	5%
All Coffee	Free	Bags (Plastic Shopping)	60%
Android/Apple TV boxes	10%	Bags (Paper)	45%
Amazon Fire Sticks	10%	Bandages	Free
Amazon Echo	10%	Bathroom Fixtures (Basins, Tubs)	25%
Answering Machine	45%	Bed Sheets (Linen)	30%
Anti Freeze	40%	Beers \$10 per imperial gal +	10%
Asphalt (Road Surfacing)	45%	Belts (Leather/Other)	20%
Art Supplies	45%	Belt (Transmission/Other)	45%
Artwork (Original)	10%	Biscuits	30%
Auto Parts	60%	Bicycle	Free
Awnings	45%	Biodegradable bags	Free
Baby Bottle	Free	Black Pepper	5%
Baby Car Seat	Free	Bleach	60%
Baby Cribs and Baby Playpen	Free	Blocks (Concrete)	45%
Baby Clothing	Free	Blenders	35%

LIST OF CONCESSION IN CHAPTER 98

Returning Resident:

6A. The following conditions pertains 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 -

(aa) 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
(bb) 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 The Bahamas, who prior to his departure from The Bahamas on that journey was a citizen or permanent resident of The Bahamas.

ADDITIONAL AMENDMENTS

cont'd

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8701.1000	Pedestrian controlled vehicles	300.00	No.
8701.2000	Road tractors for semi-trailer	300.00	No.
8701.9000	Track-laying tractors	300.00	No.
9702.1000	Motor vehicle for the transport of ten or more persons, including the driver: with compression-ignition internal combustion piston engine (diesel or semi-diesel)	300.00	No.
8702.9000	Other, vehicle for the transport of persons	300.00	No.
9705.100	Crane-lorries	300.00	No.
8705.2000	Mobile drilling derricks	300.00	No.
8705.3000	Fire fighting vehicles	300.00	No.
8705.4000	Concrete-mixer lorries	300.00	No.
8705.9000	Other—Vehicles	300.00	No.
8709.1100	Work trucks, self-propelled (Electric)	300.00	No.
8709.1900	Other work trucks	300.00	No.
8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	300.00	No.
8711.1100	Motor cycles: with reciprocating internal combustion; piston engine of a cylinder capacity not exceeding 50 cc	50.00	No.
8711..2000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	50.00	No.
8711..3000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	50.00	No.
8711..4000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	50.00	No.
8711..5000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 500 cc but exceeding 800 cc	50.00	No.

Blinds (Wood)	30%	Casket (Metal)	45%
Blinds (Plastic)	45%	Catalogs	40%
Blood Glucose Test Strip	Free	Catheters	Free
Blood Pressure Monitor/Meter	Free	CD (Blank)	10%
Boats (Pleasure/Tug)	10%	CD Players	35%
Books (Exercise)	Free	CD with Music/Movies	10%
Books (Receipt)	45%	Ceiling Fans	25%
Books (Coloring)	Free	Cereal	Free
Books (Reading)	Free	Cement	Free
Brake Pads	60%	Chafing Pans (Stainless Steel)	45%
Bras	20%	Cheese	5%
Brake Fluid	40%	Chicken	30%
Bread	Free	Christmas Lights	35%
Business Cards (Blanks)	40%	Christmas Ornaments	45%
Business Cards (Printed)	45%	Christmas Tree (Artificial)	45%
Brochures (Educational)	30%	Christmas Tree (Fresh)	35%
Brochures	40%	Cigars	\$0.50 each + 220%
Broom	45%	Cigarettes	\$0.15 per stick
Cabinets (Wooden)	45%	Cigarillos, etc (Other)	\$0.15 per stick
Cakes, Pastries, Biscuits	30%	Cigarettes (Electronic)	45%
Calculator	5%	Clock (Time - Payroll & Wall)	45%
Calendars	60%	Clothing (Used)	20%
Camcorder	Free	Coloring (Food)	45%
Camera/Camera Video	Free	Compressor (Air)	45%
Camera (Digital)	Free	Costumes	45%
Camera (Surveillance)	Free	Curling Iron	35%
Can Opener	45%	Chocolates	40%
Candies (Soft)	30%	Clothing (Outer Wear)	20%
Candies (Hard)	60%	Clothing (Underwear)	20%
Candles	45%	Coffee Makers	35%
Caps (Graduation/Nurse)	45%	Cologne	Free
Car Alarm	45%	Comforters (Bed)	45%
Cards (ATM)	45%	Computers	Free
Carpet	45%	Computer Modem	10%
Cash Register	45%	Computer Monitor	Free

Computer Printer	Free
Computer Multi-function Printer	5%
Computer Router	10%
Computer Scanner	5%
Computer Software	Free
Condensed Milk	Free
Condoms	Free
Contact Lens	Free
Copy Paper (Multi-purpose)	5%
Corned Beef (Canned)	Free
Cough Drops	Free
Crayons	10%
Cream	Free
Curtains	30%
Defibrillator	Free
Degreasers	45%
Deli Meats	
- Beef, Ham & Turkey Sliced/Un sliced	Free
- Other Including Mixtures Sliced/Un sliced	Free
Dental Instruments	*Duty from 35% to 25%
Denture Cleaners	*Duty from 10% to 5%
Deodorant	Free
Dishes (Ceramic)	45%
Drywall	5%
Dishes (Porcelain/China)	5%
Dried Mixed Fruit (Packed)	35%
Dried Mixed Fruits (Unpacked)	5%
DVD Players	35%
DVD (with Movies/Music/Blank)	10%
Disposable Underwear	Free
Dolls	45%
Drapes	30%
Drones with camera	Free
Dryer	5%
Durock	10%

Earphones	45%
E-Book Reader (Kindle/Nook/Sony Reader)	Free
Electric Motorcycles	65%
Energy Drinks	55%
Engine (Aircraft)	5%
Engine (Car)	60%
Engine (Boat)	5%
Envelopes	25%
Exercise Machines	45%
Eye Glasses (Prescription)	Free
Fabrics	30%
Fan	25%
Fax Machines	45%
Fertilizers	Free
Fish Bait	Free
Flashlights	45%
Fountain Pens	Free
Flatware (Knife/Fork/Spoon)	25%
Flooring (Plastic / Wood Parquet)	35%
Flooring (PVC)	45%
Flowers (Artificial)	45%
Flowers (Fresh)	35%
Flyers	40%
Freezer (Energy Efficient)	5%
Freezer (Not Efficient)	5%
Fresh Fruits (excluding Pineapple 40%)	Free
Furniture	45%
Fabric Softener	45%
Fireworks	45%
Fire Extinguishers	45%
Flags of Nation & Other Flags	25%
Floss (Dental)	5%
Fruit Snacks	20%
Fruit Cocktail	30%
Fryer (Non Electric)	5%
Game Boy (Video Games)	45%

SECOND SCHEDULE (REGULATION 149)

ENVIROMENTAL LEVY

ADDITIONAL AMENDMENTS

cont'd

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8419.1900	Other Water Heater	20.00	No.
8419.8900	Other, cookers, etc	20.00	No.
8427.1000	Fork-lift trucks: self-propelled trucks powdered by an electric motor	200.00	No.
8427.2000	Other self-propelled trucks	200.00	No.
8427.9000	Other trucks	200.00	No.
8429.1100	Bulldozers and angle dozers: Track laying	300.00	No.
8429.1900	Other	300.00	No.
8429.2000	Graders and levelers	300.00	No.
8429.3000	Scrapers	300.00	No.
8429.4000	Tamping machines and road rollers	300.00	No.
8429.5100	Mechanical shovels, excavators and shovel loaders; front-end shovel loaders	300.00	No.
8429.5200	Machinery with a 360 revolving superstructure	300.00	No.
8429.5900	Other	300.00	No.
8470.5020	Point of Sale system	5.00	No.
8476.2100	Automatic beverage-vending machines; incorporating heating or refrigerating devices	25.00	No.
8476.2900	Other	25.00	No.
8476.8100	Other machines; incorporating heating or refrigerating devices	25.00	No.
8476.8900	Other	25.00	No.
8507.2090	Other lead accumulators	5.00	No.
8507.3000	Nickel-cadmium	5.00	No.
8507.4000	Nickel-iron	5.00	No.
8507.6000	Lithium-iron	5.00	No.
8507.8090	Other accumulators	5.00	No.

(cont'd)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8504.3300	Transformers having a power handling capacity ex-	2.00	No.
8504.3400	Transformers having a power handling capacity ex- ceeding 500 k VA	2.00	No.
8507.1000	Lead-acid of a kind used for starting piston engines	5.00	No.
8502.1100	Generator of an output not exceeding 75 k VA	20.00	No.
8502.1200	Generator of an output exceeding 75 k VA but not	20.00	No.
8502.1300	Generator of an output exceeding 375 k VA	20.00	No.
8502.2000	Generating sets with spark-ignition internal combus- tion piston engines	20.00	No.



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

Implementation Date to be announced

Games (On Disc)	10%	Ice & water shield	5%
Garbage bags	45%	Ice Cream Machine	45%
Garden Hose	45%	Incubators	Free
Gatorade	55%	Ink (Computer)	5%
Generators	5%	Insecticides	Free
Glitter	45%	Helmets	10%
Glassware	45%	HIV Testers	Free
Glassware (Crystal)	5%	Headphones	45%
Gloves (Surgical)	10%	Insulin	Free
Gloves (Plastic, Rubber)	45%	Insulated Steel Panels	25%
Glue	45%	iPad	Free
Golf Carts	30%	iPod	35%
Gowns (Graduation)	20%	Iron	35%
Grits	Free	Inverters for Solar panels	Free
Gum incl. Nicotene	30%	Jack (Car)	45%
Hair Dryers	35%	Jams, Jellies, Marmalade etc	5%
Hair Dye/Rinse	40%	Jewelry (Costume)	Free
Hair Conditioner	40%	Jewelry (Gold / Silver / Platinum)	Free
Hair Preparations	40%	Jet Skis	10%
Hair (Artificial/Human)	45%	Juice 100% (For Adults)	5%
Handbags	Free	Juice 100% (For Babies)	Free
Hand Towels (Paper)	45%	Karaoke Machine	35%
Hand Sanitizers	45%	Ketchup	Free
Hangers (Plastic)	45%	Keys & Locks	20%
Hangers (Wooden)	35%	Keyboard	10%
Hats	45%	Kidney Machines and Parts	Free
Hardi Plank/Board	Free	Labels (printed)	45%
Hearing Aids	Free	Ladder (Aluminum)	45%
Heater (Tankless Water)	5%	Lavatory seats and covers & fittings	25%
Heart Monitor	Free	Lawn Mower & Parts	35%
Honey (Natural)	Free	Life Jackets	Free
Hurricane Shutters (Wood)	5%	Lumber	Free
Humidifiers	45%	Lime	5%
Ice Cream	30%	Mattress	60%
Ice cream & popsicles	30%	Mattress (Air)	45%

SECOND SCHEDULE (REGULATION 149)

ENVIROMENTAL LEVY

(cont'd)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8450.1210	Washer with built-in centrifugal drier with an efficient rating greater than 15.0	15.00	No.
8450.1290	Other washer	15.00	No.
8450.1910	Other washer with an efficient rating greater than 15.0	15.00	No.
8450.1990	Other washer	15.00	No.
8450.2000	Machines, each of a dry linen capacity exceeding 10kg (22 lb.)	15.00	No.
8451.1000	Dry cleaning machines	15.00	No.
8451.2110	Machines, each of a dry linen capacity exceeding 10kg (22 lb.) with an efficient rating greater than 15.0	15.00	No.
8451.2190	Other dryer	15.00	No.
8451.2900	Other dryer	15.00	No.
8451.3000	Ironing machines and pressers	15.00	No.
8451.4000	Washing, bleaching or drying machines	15.00	No.
8451.5000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	15.00	No.
8451.8000	Other machinery	15.00	No.
8422.1100	Household type dishwashing machines with an efficient rating greater than 15.0	15.00	No.
8422.1190	Other dishwashing machines	15.00	No.
8422.1900	Other dish washer	15.00	No.
8415.1010	Solar window, wall, split system air conditions	10.00	No.
8415.1090	Other air condition	10.00	No.
8415.8110	Solar air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle (reversible heat pumps)	10.00	No.
8415.8190	Other air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle	10.00	No.
8415.8210	Solar air condition incorporating a refrigerating unit	10.00	No.

Mannequins	45%	Pencils	10%
Malt Beverages	55%	Perfumes	Free
Make Up	35%	Pesticides	Free
Magic Jack	10%	Pillows	45%
Microphone	45%	Pipes (PVC)	35%
Microwave	35%	Plastic Bags (Bio-degradable)	5%
Mirrors (Unframed)	45%	Plastic Wares	45%
Mop	45%	Plywood	Free
Motorcycles	75%	Postcards (Other)	45%
MP3 Player	35%	Postcards (w/ Bahamian Scenes)	25%
Mouthwash	5%	Posters	40%
Nails	Free	Pool Table	60%
Neck Ties	20%	Potato Chips	25%
Newspapers	5%	- Other Chips	30%
Nicotene Patches	Free	Pots & Potting Soil	25%
Noodles	Free	Prepared Chicken, Turkey, - Ham, Beef	20%
Novelties	45%	Printer Multifunction	5%
Nuts (Individually Packaged)	25%	Pudding / Jello-Pudding	20%
Nuts (Commercially Packaged)	5%	Radio	35%
Oil (Body)	45%	Razor Blades	25%
Oil (Coconut for cooking)	Free	Refrigerator (Energy Efficient)	5%
Oil (Motor)	45%	Refrigerator (Regular)	5%
Oil (Virgin/Sesame/Soybean)	Free	Remote Controls	45%
Other Clothes		Rice	Free
Oven (Electric)	35%	Rodenticides	10%
Oven (Gas)	5%	Rims (Auto-Mounted/UnMounted)	60%
Pads (Bed)	Free	Rugs	45%
Padlocks	20%	Rulers (School)	10%
Paint	45%	Rum	\$15 (per proof gal.)
Pantyhose	20%	Soaps	5%
Paper (Table Napkins)	45%	Socks	20%
Paper (Toilet)	45%	Ruler (Other)	45%
Pasta	5%	Salad Dressing	5%
Peanut Butter	5%	Sandals	20%
Pens (Other)	45%		

(cont'd)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8418.1090	Other refrigerators	15.00	No.
8418.2110	Compression-type refrigerator with efficient rating greater than 15.0	15.00	No.
8418.2190	Other refrigerators	15.00	No.
8418.2910	Other refrigerators with efficient rating greater than 15.0	15.00	No.
8418.2990	Other refrigerator	15.00	No.
8418.3010	Chest Freezers with efficient rating greater than 15.0	15.00	No.
8418.3090	Other chest freezers	15.00	No.
8418.4010	Upright Freezers with efficient rating greater than 15.0	15.00	No.
8418.4090	Other upright Freezers	15.00	No.
8418.5000	Other furniture (chests, cabinets, display counter, show-cases) for storage and display, incorporating refrigerating or freezing equipment	15.00	No.
7321.1100	Stoves- gas or fuel	5.00	No.
7321.1290	Other liquid fuel stoves	5.00	No.
7321.1900	Appliances for solid fuel	15.00	No.
7321.8100	Other appliances - gas or fuel	5.00	No.
7321.8200	Appliances for liquid fuel	5.00	No.
7321.8900	Appliances for solid fuel	5.00	No.
8516.6000	Electric stove	5.00	No.
8516.6000	Electric ovens, cookers, cooking plates, boiling rings, grillers and roasters	5.00	No.
8516.5000	Microwave oven	5.00	No.
8450.1110	Fully automatic washer with an efficient rating greater than 15.0	15.00	No.
8450.1190	Other automatic washer	15.00	No.

Sanitary (Cups/Plates - Paper/Plastic)	45%
Sanitary Napkins (Female)	Free
Sardines (Canned)	Free
Sausage	Free
Satellite	45%
Sewing Machine	5%
Seasonings (Condiments)	5%
Shampoo	40%
Shrimp Bait	Free
Sheets (Linen)	30%
Sheet Rock	5%
Shoes/Slippers	20%
Soup (Canned)	Free
Spice Buns	40%
Stockings	20%
Stove (Gas)	5%
Stoves (Electric)	35%
Shower Curtain (Plastic)	45%
Shower Curtain (Fabric)	30%
Stereo System	35%
Solar Batteries and Solar Panels	Free
Sunglasses (Prescription)	Free
Sunglasses (Other)	45%
Supplements	Free
Surveillance Security System	Free
Tableware, Kitchenware (Bio-degradable)	5%
Tea	Free
Teddy Bears	45%
Telephone (Land/Cordless)	10%
Telephones (Cellular)	10%
Television	35%
Tennis	20%
Thread	10%
Tires (Auto-Mounted)	60%
Tires (Auto-UnMounted)	45%

Tiles	35%
Toaster	35%
Tools (Hand)	25%
Tooth Brush & Tooth Paste	Free
Towels	30%
Toys	45%
Transmission Fluids	40%
Tricycle	Free
Tuna (Canned)	Free
Turkey	5%
Turkey: Deli	Free
T-Shirts: With Collar	20%
T-Shirts: No Collar	20%
UPS System	45%
Umbrella	45%
Vacuum Cleaner	45%
Vehicles (up to \$10,000)	65%
Vehicles (\$10,001 to \$40,000)	65%
Vehicles (over \$40,000)	65%
Vehicles (All Hybrids or All Electric)	25%
Vehicles/Trucks (Cargo Carrying)	65%
Vehicles/Trucks (over 20 tons)	85%
Video Game Machine	45%
Visual Teaching Aids	Free
Vitamins	Free
Walkie-Talkie	45%
Wallets	Free
Washer (Energy Efficient)	5%
Washer (Regular)	5%
Watches	Free
Water Heater (Gas)	25%
Water Heaters (Solar)	5%
Water Pump (vehicle)	45%
Water Pump (Well)	45%
Wigs	45%

Windows

- Aluminum double glazed or vacuum seal	25%
- Vinyl double glazed or vacuum Sealed	5%
- Steel Windows (All)	Free
- Other (Aluminum)	35%
- Wooden Windows	25%
Wine	50%
Yeast	5%
Yogurt	5%

DUTY FREE ITEMS

All Animal Food	Free
All Doors	5%
All Detergent (Washing)	Free
All Flours	Free
All Sugars and Syrups	Free
All Coffee	Free
Baby Bottle	Free
Baby Car Seat	Free
Baby Cribs and Baby Playpen	Free
BABY	
- not knitted (or crocheted)	Free
- knitted & crocheted (Baby Clothes)	Free
Baby Stroller	Free
Baby High Chair	Free
Baby Pampers	Free
Baby Bottle and Baby Nipples	Free
Baby Wipes	Free
Batteries (Solar)	Free
Bags (Urinary)	Free
Bandages	Free
Beef: Deli	Free
Biodegradable bags	Free
Blood Glucose Meter	Free
Blood Glucose Test Strip	Free
Blood Pressure Monitor	Free
Books (Exercise)	Free
Camcorder	Free
Camera (Digital)	Free
Camera (Surveillance)	Free
Cereal	Free
Computers	Free
Computer Monitor	Free

SECOND SCHEDULE (REGULATION 149)**ENVIROMENTAL LEVY**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
4011.5000	Bicycle tires	5.00	No.
4011.4000	Motorbike tires	1.00	No.
4011.3000	Aircraft tires	25.00	No.
4011.1000	New car tires	5.00	No.
4011.2000	New Bus/Lorries tires (including trucks) Other having a "herring bone" ir similar tread:	5.00	No.
4011.6100	New Agriculture/Forestry tires	10.00	No.
4011.6200	New tires not exceeding 61cm (24.02 inches)	15.00	No.
4011.6300	New tires exceeding 61cm (24.02 inches)	25.00	No.
4011.9200	New Agriculture/Forestry tires	10.00	No.
4011.9300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm (24.02 inches)	15.00	No.
4011.9900	Other	2.00	No.
4012.1100	Retreaded car tires	3.00	No.
4012.1200	Retreaded Bus/Lorries tires	5.00	No.
4012.1300	Retreaded Aircraft tires	25.00	No.
4012.1900	Retreaded Other tires	3.00	No.
4012.2010	Used Cars tires	3.00	No.
4012.2020	Used Bus, Lorries tires (Including trucks)	5.00	No.
4012.2090	Other Used tires	25.00	No.
4012.9010	Used Cars tires	3.00	No.
4012.9020	Used Bus, Lorries tires (Including trucks)	5.00	No.
4012.9090	Other used tires	2.00	No.
8418.1010	Refrigerator with efficient rating greater than 15.0	15.00	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 five hundred dollars (\$500.00), is collected on cargo imported and exported as per forms below: -

Form	Form Description	Fee
*C13	Home Consumption Entry	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	\$75
C7A	Inward Declaration and Cruising Permit for Private Aircraft entering The Bahamas	\$50
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

Computer Printer	Free	Pads (Bed)	Free
Computer Software	Free	Plywood	Free
Condensed Milk	Free	Mayonnaise	Free
Condoms	Free	Meat (Cow)	Free
Contact Lens	Free	Meat (Mutton)	Free
Corned Beef (Canned)	Free	Meat (Ham)	Free
Cough Drops	Free	Medicine	Free
Cream	Free	Needles (Medicinal)	Free
Defibrillator	Free	Noodles	Free
Deli Meats		Pampers	Free
- Beef/Ham Sliced/Unsliced	Free	Pesticides	Free
- Turkey Sliced/Unsliced	Free	Rice	Free
Other Including Mixtures Sliced/Unsliced	Free	Sanitary Napkins (Female)	Free
Deodorant	Free	Sardines (Canned)	Free
Disposable Underwear/Undergarments	Free	Solar Panels	Free
Drones with camera	Free	Sausage	Free
E-Book Reader (Kindle/Nook/Sony Reader)	Free	Shrimp Bait	Free
Eye Glasses (Prescription)	Free	Soup (Canned)	Free
Fertilizers	Free	Sugar	Free
Fish (Canned)	Free	Sunglasses (Prescription)	Free
Grits	Free	Supplements	Free
HIV Testers	Free	Surveillance Security System	Free
Hearing Aids	Free	Tea	Free
Incubators	Free	Tooth Brush	Free
Insecticides	Free	Toothpaste	Free
Insulin	Free	Tuna (Canned)	Free
iPad	Free	Visual Teaching Aids	Free
Inverters for Solar panels	Free	Various Fruits	Free
Juice 100% (For Babies)	Free	Vitamins	Free
Ketchup	Free		
Kidney Machines and Parts	Free		
LED Lights Fixtures	Free		
Light Bulbs (Fluorescent Energy Saving)	Free		
Light Bulbs (LED)	Free		
Oil (Cooking)	Free		

Frequently Used Bahamas Customs Forms

1. C1- Attendance Request
2. C2 - Report Inward of Vessels
3. C2A - Inward report of Pleasure Vessels
4. C3 - Parcels List
5. C4 - Vessels Passenger List
6. C5 - Declaration of Consumable Stores of Vessels
7. C5A - Declaration of Consumable Stores of Aircraft
8. C6 - Declaration of Dutiable Goods in the Possession of the Crew of an Aircraft or Vessel
9. C7 - Aircraft General Declaration
10. C7A - Inward Declaration and Cruising Permit for Private Aircraft entering The Bahamas
11. C8 - Aircraft Cargo Manifest
12. C9 - Aircraft Passenger Manifest
13. C10 - Application to Amend Inward Report/ Outward Manifest
14. C11 - Application to Proceed to a Suffrance Wharf or Other Unapproved Place
15. C12 - Landing Certificate
16. C13 - Home Consumption Entry for Imported Goods
17. C13P - Home Consumption Entry for Previously Bonded Goods under the Hawksbill Creek (new)
18. C14 - Entry for Goods Imported Conditionally Duty free under the Hawksbill Creek Agreement
19. C14C - Re-Exports of Goods Imported under the Hawksbill Creek Agreement (new)
20. C15 - Bill of Sight (Provisional Entry)
21. C16 - Warehousing Entry
22. C17 - Accompanied Baggage Declaration able or Other Goods prior to payment of Duty
23. C18 - Unaccompanied Baggage Declaration
24. C18A - Courier/Parcel List Baggage Declaration
25. C19 - Application for Release of Perish
26. C20 - Application for the Appointment of a Building to be used as a Bonding Warehouse
27. C21 - Bonded Warehouse Keeper's License
28. C22 - Request to Repack Warehouse Goods
29. C23 - Notice of Transfer of Ownership of Warehouse Goods
30. C24 - Ex-Warehouse Home Consumption Entry
31. C25 - Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores
32. C26 - Ex-Warehouse Removal Entry
33. C27 - Re-Warehousing Entry
34. C28 - Entry Outwards of Vessel
35. C29 - Export Entry for Domestic Goods
36. C30 - Re-Export Entry for Imported Goods (Not under Drawbacks)
37. C31 - Application to Load Prior to Entry
38. C32 - Application to Reload Goods unloaded in Error
39. C33 - Application to Load Duty Paid or Free Stores
40. C34 - Application to Transfer Stores of Aircraft or Vessel

Frequently Used Bahamas Customs Forms

41. C35 - Transshipment Entry
42. C36 - Certificate of Clearance Vessel
43. C37 - Outward Manifest of Vessel
44. C38 - Transire
45. C39 - Temporary Cruising Permit for Pleasure Vessel
46. C40 - Export Certificate for Goods intended for Re-Importation
47. C41- Application to Import Goods for a Temporary Use or Purpose
48. C42 - Temporary Import Permit for Motor Car, Motor Cycle or Pleasure Vessel (Not Imported under own power)
49. C43 - Declaration of Value for Custom purpose
50. C44 - Standing Authority in respect of Signing Declaration of Value
51. C45 - Application to make Simplified Declaration of Value
52. C46 - Export Entry for Drawback Goods including Stores
53. C47 - Drawback Claim
54. C48 - Miscellaneous Refund Claim
55. C49 - Claim for Remission or Refund on Lost, Destroyed or Pillaged Goods (Regulation 100)
56. C50 - Claim for Rebate or Refund on Damaged Goods (Regulation 101)
57. C51- Seizure Notice
58. C52 - Request for Compounding of an Office
59. C53 - Customs Brokers' License
60. C54 - Application for Payment of Proceeds of Sale of Goods
61. CB1 - Bond for Delivery of Perishable or Other Goods Prior to Payment of Duty
62. CB2 - General Bond for a Bonded Warehouse
63. CB3 - Bond for Movement of Goods from the Place of Landing to a Bonded Warehouse or from a Bonded Warehouse to another Bonded Warehouse
64. CB4 - Bond for Shipment of Stores
65. CB5 - Bond for Exportation
66. CB6 - Transshipment Bond
67. CB7 - Bond for Re-exportation of Goods Imported For a Temporary Use of Purpose
68. CB8 - Bond for Custom Brokers
69. CB9 - Bond for Security of Duty of Goods Imported by Aircraft or Vessel
70. CB10 - General Bond for Security of Customs Revenue
71. C.B.5 - Agriculture Manufactories Act
72. C.B.6 - Industries Encouragement Act
73. C.B.9 - Licensee's Bond
73. C.B.10 - Spirits & Beer Manufacturing Act