



# Contact Information

## CUSTOMS HEADQUARTERS

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## CUSTOMS HEADQUARTERS (Freeport)

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## TRAINING

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## ENTRY CHECKING (Arawak Cay)

Tel: 242.302.9900-5 Fax: 242.322.3620

## ENTRY CHECKING (GFT)

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## VALUATIONS (Arawak Cay)

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## RELEASING (Arawak Cay)

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## REFUNDS (HQ)

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## AIDED INDUSTRIES (Arawak Cay)

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## AIDED INDUSTRIES (GFT)

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## EXAMINATIONS (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](http://www.bahamas.gov.bs/customs)*

**1ST JULY, 2015**

## 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**

### **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.

**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 <b>not exceeding 50 cc</b>	50.00	No.
8711..2000	With reciprocating internal combustion; piston engine of a cylinder capacity <b>exceeding 50 cc</b> but not exceeding 250 cc	50.00	No.
8711..3000	With reciprocating internal combustion; piston engine of a cylinder capacity <b>exceeding 250 cc</b> but not exceeding 500 cc	50.00	No.
8711..4000	With reciprocating internal combustion; piston engine of a cylinder capacity <b>exceeding 500 cc</b> but not exceeding 800 cc	50.00	No.
8711..5000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 500 cc but <b>exceeding 800 cc</b>	50.00	No.

**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
~ Total Landed Cost	=	\$ 17,830.00
~ \$17,830 * 7.5% (VAT)	=	\$ 1,337.25

**Total Amount to be Paid = \$6,500 + \$100 + \$200 + \$30 + \$1337.25 = \$8,167.25**

Effective as of 1st January, 2015:

Duty of Gas/Diesel	-	<b>\$1.15</b> per US gallon
LP Gas - Propane	-	<b>\$0.40</b> per US gallon

VAT HOTLINE: 242.225.7280 - *Frequently Asked Questions*



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[www.vat.bahamas.gov.bs](http://www.vat.bahamas.gov.bs) - *For more information*

# 2015



\* 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	Blender	45%
Almond Butter	5%	Blinds (Wood)	30%
Aluminum Foil	30%	Blinds (Plastic)	45%
Air Condition	40%	Blood Glucose Meter	Free
Air Condition (Solar)	Free	Blood Glucose Test Strip	Free
All Hurricane Shutters	5%	Blood Pressure Monitor	Free
Amplifier	45%	Books (Exercise)	Free
<b>All Animal Food</b>	<b>Free</b>	Books (Receipt)	45%
Answering Machine	45%	Books (Coloring)	Free
Anti Freeze	40%	Books (Reading)	Free
Art Supplies	45%	Bread	Free
Auto Parts	60%	Business Cards (Blanks)	40%
Baby Bottle	Free	Business Cards (Printed)	45%
Baby Car Seat	Free	Brake Fluid	40%
Baby Cribs and Baby Playpen	Free	Brochures	40%
Baby Clothing	20%	Calculator	5%
Baby Stroller	Free	Calendars	60%
Baby High Chair	Free	Camcorder	Free
Baby Pampers	Free	Camera/Camera Video	Free
Baby Bottle and Baby Nipples	Free	Camera (Digital)	Free
Baby Wipes	Free	Camera (Surveillance)	Free
Baking Powder	10%	Can Opener	45%
Batteries (Other - Tester/Charger/Booster)	45%	Candies (Soft)	30%
Bed Sheets (Linen)	30%	Candies (Hard)	60%
Beers \$10 per imperial gal +	10%	Candles	45%
Belts (Leather/Other)	35%	Car Alarm	45%
Biscuits	40%	Carpet	45%
Bicycle	Free	Catalogs	40%
Bleach	60%	CD (Blank)	10%

## SECOND SCHEDULE (REGULATION 149)

## ENVIROMENTAL LEVY

### ADDITIONAL AMENDMENTS

cont'd

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
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	20.00	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.

SECOND SCHEDULE (REGULATION 149)

ENVIROMENTAL LEVY

(cont'd)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8504.3300	Transformers having a power handling capacity exceeding 16 k VA but not exceeding 500 k VA	2.00	No.
8504.3400	Transformers having a power handling capacity exceeding 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 exceeding 375 k VA	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-	20.00	No.

CD Players	35%	Curtains	30%
CD with Music/Movies	10%	Dental Instruments	*Duty from 35% to 25%
Ceiling Fans	25%	Denture Cleaners	*Duty from 10% to 5%
Cereal	Free	Deodorant	Free
Cheese	5%	All (Washing) Detergent	Free
Chicken	30%	Dishes (Ceramic)	45%
Christmas Lights	35%	Dishes (Porcelain/China)	7%
Christmas Ornaments	45%	All Doors	5%
Christmas Tree (Artificial)	45%	Dried Mixed Fruit (Packed)	35%
Christmas Tree (Fresh)	35%	Dried Mixed Fruits (Unpacked)	5%
Chocolates	40%	DVD Players	35%
Cigars	\$0.50 each + 220%	DVD (with Movies/Music/Blank)	10%
Cigarettes	\$0.15 per stick	Disposable Underwear	Free
Other (Cigarillos, etc)	\$0.15 per stick	Dolls	45%
Clothing (Outer Wear)	20%	Drapes	30%
Clothing (Underwear)	20%	Dryer	5%
<b>All Coffee</b>	<b>Free</b>	E-Book Reader (Kindle/Nook/Sony Reader)	Free
Cologne	5%	Envelopes	25%
Comforters (Bed)	45%	Exercise Machines	45%
Computers	Free	Eye Glasses (Prescription)	Free
Computer Modem	10%	Fabrics	30%
Computer Monitor	Free	Fan	25%
Computer Printer	Free	Fax Machines	45%
Computer Multi-function Printer	5%	Fertilizers	Free
Computer Router	10%	Flashlights	45%
Computer Scanner	5%	Fountain Pens	Free
Computer Software	Free	Flatware (Knife/Fork/Spoon)	25%
Condensed Milk	Free	Flooring (Plastic / Wood Parquet)	45%
Condoms	Free	Flooring (PVC)	45%
Contact Lens	Free	Flowers (Artificial)	45%
Copy Paper (Multi-purpose)	5%	Flowers (Fresh)	35%
Corned Beef (Canned)	Free	Flyers	40%
Cough Drops	Free	Freezer (Energy Efficient)	5%
Crayons	10%	Freezer (Not Efficient)	35%
Cream	Free	Fresh Fruits (excluding Pineapple 40%)	Free

Kidney Machines and Parts	Free
Lavatory seats and covers & fittings	35%
Furniture	45%
Game Boy (Video Games)	45%
Games (On Disc)	10%
Garbage bags	45%
Generators	5%
Glassware	45%
Glassware (Crystal)	7%
Gloves (Surgical)	10%
Gloves (Plastic, Rubber)	45%
Glue	45%
Hair Dye/Rinse	40%
Hair Conditioner	40%
Hair Preparations	40%
Hair (Artificial/Human)	45%
Handbags	Free
Hand Towels (Paper)	45%
Hats	45%
Hearing Aids	Free
Honey	30%
Ink (Computer)	5%
Insecticides	Free
Insulin	Free
Insulated Steel Panels	25%
I Pad	Free
I Pod	35%
Iron	45%
Inverters for Solar panels	Free
Jams, Jellies, Marmalade etc	5%
Jewelry (Costume)	20%
Jewelry (Gold / Silver / Platinum)	Free
Juice 100% (For Adults)	5%
Juice 100% (For Babies)	Free
Ketchup	Free

Petroleum Oils	45%
Pens (Ball Point)	10%
Lawnmower	35%
LED Lights Fixtures	Free
Light Fixtures	35%
Light Bulbs (Other)	45%
Light Bulbs (Fluorescent Energy Saving)	Free
Light Bulbs (LED)	Free
Linen (Kitchen)	30%
Linen (Table)	10%
Lotion	20%
<b>Deli Meats</b>	
Beef, Ham & Turkey Sliced/Unsliced	Free
Other Including Mixtures Sliced/Unsliced	Free
Magazines	5%
Make-Up (Cosmetics)	35%
Mayonnaise	Free
Meat (Cow)	Free
Meat (Mutton)	Free
Meat (Pork)	25%
Meat (Ham)	Free
Medicine	Free
Microwave	45%
MP3 Player	35%
Mouthwash	5%
Neck Ties	35%
Newspapers	5%
Noodles	Free
Nuts (Individually Packaged)	25%
Nuts (Commercially Packaged)	5%
Pantyhose	35%
Paper (Table Napkins)	45%
Paper (Toilet)	45%
Pasta	5%
Peanut Butter	5%

**SECOND SCHEDULE (REGULATION 149)**

**ENVIROMENTAL LEVY**

*(cont'd)*

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8471.4910	Other personal computer presented in the form of system	5.00	No.
8471.4990	Other personal computer	5.00	No.
8471.5000	Processing units other than those of subheading 8471.41 or 8471.49	5.00	No.
8471.6000	Input or output units	5.00	No.
8471.7000	Storage units	5.00	No.
8471.8000	Other units of automatic data processing machines	5.00	No.
8471.9000	Other machines	5.00	No.
8443.3100	Printers which performs two or more functions of printing, copying, or facsimile transmission	5.00	No.
8443.3210	Printers capable of connecting to an automatic data processing machine or to a network	5.00	No.
8443.3290	Other printer	5.00	No.
8443.3900	Other printer	5.00	No.
3922.1000	Bath tubs/basins/urinals/toilets	5.00	No.
3922.9090	Other sanitary wares	5.00	No.
6910.1090	Other Sanitary wares	5.00	No.
6910.9090	Other Sanitary wares	5.00	No.
87.03	Motor cars and other motor vehicles principally designed for the transport of persons	200.00	No.
87.04	Motor vehicles for the transport of goods	200.00	No.
8504.2100	Transformers not exceeding 650 kVA	20.00	No.
8504.2200	Transformers exceeding 650kVA but not exceeding 10,000 k VA	20.00	No.
8504.2300	Transformers exceeding 10,000 k VA	20.00	No.
8504.3100	Transformers having a power handling capacity not exceeding 1 k VA	2.00	No.
8504.3200	Transformers having a power handling capacity exceeding 1 k VA but not exceeding 16 k VA	2.00	No.

(cont'd)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8415.8290	Other air condition incorporating a refrigerating unit	10.00	No.
8415.8310	Solar air condition not incorporating a refrigerating unit	10.00	No.
8415.8390	Other air condition not incorporating a refrigerating unit	10.00	No.
8528.4100	Monitors cathode-ray tube of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.4900	Other monitor cathode-ray tube	5.00	No.
8528.5100	Other monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.5990	Other monitors	5.00	No.
8528.6100	Projectors monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.6900	Other monitors	5.00	No.
8528.7110	Television - color	5.00	No.
8528.7120	Television black and white or other monochrome	5.00	No.
8528.7200	Television - color	5.00	No.
8528.7300	Television - black and white or other monochrome	5.00	No.
8516.1000	Electric water heaters	20.00	No.
8419.1100	Gas water heater	20.00	No.
8517.1200	Cell phones	5.00	No.
8517.1100	Land phones	5.00	No.
8517.1800	Other phones	5.00	No.
8471.3000	Laptop computers- weighing less than 10 kg (22 lb.)	5.00	No.
8471.4110	Personal computer	5.00	No.
8471.4190	Other computer	5.00	No.

Soaps	5%	Soup (Canned)	Free
Socks	35%	Spice Buns	40%
Pens (Other)	45%	Stockings	35%
Pencils	10%	Stove (Gas)	5%
Perfumes	5%	Stoves (Electric)	45%
Pillows	45%	Shower Curtain (Plastic)	45%
Plastic Bags (Bio-degradable)	5%	Shower Curtain (Fabric)	30%
Plastic Wares	45%	Stereo System	35%
Postcards (Other)	45%	Solar Batteries and Solar Panels	Free
Postcards (w/ Bahamian Scenes)	25%	Sugar	Free
Posters	40%	Sunglasses (Prescription)	Free
Pots & Potting Soil	25%	Sunglasses (Other)	45%
Pudding / Jello-Pudding	40%	Supplements	Free
Radio	35%	Surveillance Security System	Free
Razor Blades	25%	Tableware, Kitchenware (Bio-degradable)	5%
Refrigerator (Energy Efficient)	5%	Tea	Free
Refrigerator (Regular)	5%	Teddy Bears	45%
Remote Controls	45%	Telephone (Land/Cordless)	25%
Rice	Free	Telephones (Cellular)	10%
Rims (Auto-Mounted/UnMounted)	60%	Television	35%
Rugs	45%	Tennis	20%
Rulers (School)	10%	Thread	10%
Ruler (Other)	45%	Tires (Auto-Mounted)	60%
Salad Dressing	5%	Tires (Auto-UnMounted)	45%
Sandals	20%	Tiles	45%
Sanitary (Cups/Plates - Paper/Plastic)	45%	Toaster	45%
Sanitary Napkins (Female)	Free	Tools (Hand)	25%
Sardines (Canned)	Free	Tooth Brush & Tooth Paste	Free
Sausage	Free	Towels	30%
Satellite	45%	Toys	45%
Sewing Machine	5%	Transmission Fluids	40%
Seasonings (Condiments)	5%	Tricycle	Free
Shampoo	40%	Tuna (Canned)	Free
Sheets (Linen)	30%	Turkey	5%
Shoes/Slippers	20%	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%
Yeast	5%
Yogurt	5%

**ADDITIONAL  
IMPORTED ITEMS**

Awnings	45%
Artwork (Original)	10%
Air fresheners (Canned/Spray)	45%
Asphalt (Road Surfacing)	45%
Barbeque Sauce	5%
Batteries (Solar)	Free
Belt (Transmission/Other)	45%
Blocks (Concrete)	45%
Boats (Pleasure/Tug)	10%
Black Pepper	5%
Brake Pads	60%
Bras & Mastectomy Bras	20%
Backhoe	45%
Bags (School)	Free
Bags (Urinary)	Free
Bags (Plastic Shopping - Biodegradable)	5%
Bags (Plastic Shopping)	60%
Bags (Paper)	45%
Bandages	Free
Bathroom Fixtures (Basins, Tubs)	35%
Beers \$10 per imperial gal +	10%
Brochures (Educational)	30%
Broom	45%
Cabinets (Wooden)	45%
Caps (Graduation/Nurse)	45%
Cards (ATM)	45%
Cash Register	45%
Casket (Metal)	45%
Catheters	25%
Cement	35%
Chafing Pans (Stainless Steel)	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	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.



**SECOND SCHEDULE (REGULATION 149)**

**ENVIROMENTAL LEVY**

*(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.

Cigarettes (Electronic)	45%	Heater (Tankless Water)	5%
Clock (Time - Payroll & Wall)	45%	Helmets	10%
Clothing (Used)	25%	HIV Testers	Free
Coloring (Food)	45%	Headphones	45%
Compressor (Air)	45%	Hurricane Shutters (Wood)	5%
Costumes	45%	Humidifiers	45%
Curling Iron	45%	Ice Cream	40%
Degreasers	45%	Ice Cream Machine	45%
Defibrillator	Free	Incubators	Free
Drywall	5%	Jack (Car)	45%
Earphones	45%	Jet Skis	10%
Electric Motorcycles	65%	Karaoke Machine	35%
Energy Drinks	55%	Keyboard	10%
Engine (Aircraft)	5%	Labels (printed)	45%
Engine (Car)	60%	Ladder (Aluminum)	45%
Engine (Boat)	5%	Lawn Mower & Parts	35%
Fabric Softener	45%	Life Jackets	45%
Fireworks	45%	Lumber	Free
Fire Extinguishers	45%	Lime	10%
Flags of Nation & Other Flags	25%	Mattress	60%
Floss (Dental)	5%	Mattress (Air)	45%
Fruit Snacks	30%	Mannequins	45%
Fruit Cocktail	40%	Malt Beverages	55%
Fryer (Non Electric)	5%	Make Up	35%
Garden Hose	45%	Magic Jack	10%
Gatorade	55%	Microphone	45%
Glitter	45%	Mirrors (Unframed)	45%
Golf Carts	30%	Mop	45%
Gowns (Graduation)	20%	Motorcycles	75%
Grits	Free	Nails	5%
Gum incl. Nicotene	30%	Nicotene Patches	Free
Hand Sanitizers	45%	Novelties	45%
Hangers (Plastic)	45%	Oil (Body)	45%
Hangers (Wooden)	35%	Oil (Coconut for cooking)	Free
Heart Monitor	Free	Oil (Motor)	45%

Oil (Virgin/Sesame/Soybean)	Free
Oven (Electric)	45%
Oven (Gas)	5%
Pads (Bed)	Free
Padlocks	45%
Paint	45%
Pipes (PVC)	35%
Pool Table	60%
Printer Multifunction	5%
Pesticides	Free
Plywood	5%
Rodenticides	10%
Rum	\$15 (per proof gal.)
Sheet Rock	5%
T-Shirts: With Collar	20%
T-Shirts: No Collar	20%
Turkey: Deli	Free
UPS System	45%
<b>Windows</b>	
- Aluminum double glazed or vacuum seal	25%
- Vinyl double glazed or vacuum Sealed	5%
Steel (All)	5%
Other (Aluminum)	35%
Wooden	25%
Wine	50%

## DUTY FREE ITEMS

All Animal Food	Free
<b>All (Washing) Detergent</b>	<b>Free</b>
All Coffee	Free
Baby Bottle	Free
Baby Car Seat	Free
Baby Cribs and Baby Playpen	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
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
Computer Printer	Free
Computer Software	Free
Condensed Milk	Free
Condoms	Free
Contact Lens	Free
Corned Beef (Canned)	Free
Cough Drops	Free

## SECOND SCHEDULE (REGULATION 149)

### ENVIROMENTAL LEVY

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
4011.5000	Bicycle tires	1.00	No.
4011.4000	Motorbike tires	5.00	No.
4011.3000	Aircraft tires	25.00	No.
4011.1000	New car tires	5.00	No.
4011.2000	New bus/lorries tires	10.00	No.
4011.6100	New agriculture/forestry tires	10.00	No.
4011.6200	New truck tires not exceeding 2 axles	15.00	No.
4011.6300	New truck tires exceeding 2 axles	25.00	No.
4011.6900	New tractor tires	2.00	No.
4011.9200	New agriculture/forestry tires	10.00	No.
4011.9300	New truck tires not exceeding 2 axles	15.00	No.
4011.9900	New tractor tires	25.00	No.
4012.1100	Retreaded car tires	5.00	No.
4012.1200	Retreaded bus/lorries tires	10.00	No.
4012.1300	Retreaded aircraft tires	25.00	No.
4012.1900	Retreaded other tires	5.00	No.
4012.2010	Used cars tires	5.00	No.
4012.2020	Used bus, lorries tires	10.00	No.
4012.2090	Other used tires	25.00	No.
4012.9010	Used cars tires	5.00	No.
4012.9020	Used bus, lorries tires	10.00	No.
4012.9090	Other used tires	25.00	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
<b>*C13</b>	Home Consumption Entry	<b>1%</b>
<b>*C14</b>	Entry for Goods Imported Conditionally Duty free under the Hawksbill Creek Agreement	<b>\$10</b>
<b>*C16</b>	Warehousing Entry	<b>1%</b>
<b>*C29</b>	Export Entry for Domestic Goods	<b>1%</b>
<b>*C30</b>	Re-Export Entry for Imported Goods not under Drawback	<b>1%</b>
<b>*C35</b>	Transshipment Entry	<b>1%</b>
<b>*C41</b>	Application to Import Goods for a Temporary Use or Purpose	<b>1%</b>
<b>*C46</b>	Export Entry for Drawback Goods including Stores	<b>1%</b>
<b>*C47</b>	Drawback Claim	<b>1%</b>
<b>C2</b>	Reports Inwards of Vessels	<b>\$75</b>
<b>C7</b>	Aircraft General Declaration Inwards and Outwards	<b>\$75</b>
<b>C7A</b>	Inward Declaration and Cruising Permit for Private Aircraft entering The Bahamas	<b>\$50</b>
<b>C19</b>	Application for Release of Perishable or Other Goods Prior to Payment of Duty	<b>\$25</b>
<b>C24</b>	Ex-Warehouse Home Consumption Entry	<b>\$25</b>
<b>C25</b>	Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores	<b>\$25</b>
<b>C26</b>	Ex-Warehouse Removal Entry	<b>\$25</b>
<b>C27</b>	Re-Warehousing Entry	<b>\$25</b>
<b>C28</b>	Entry Outwards of Vessel	<b>\$75</b>
<b>C48</b>	Miscellaneous Refund Claim	<b>\$75</b>
<b>C54</b>	Application for Payment of Proceeds of Sale of Goods	<b>\$75</b>

## DUTY FREE ITEMS cont'd

Cream	Free	Meat (Ham)	Free
Defibrillator	Free	Medicine	Free
<b>Deli Meats</b>		Needles (Medicinal)	Free
- Beef/Ham Sliced/Un sliced	Free	Noodles	Free
- Turkey Sliced/Un sliced	Free	Pampers	Free
Other Including Mixtures Sliced/Un sliced	Free	Rice	Free
Deodorant	Free	Sanitary Napkins (Female)	Free
Disposable Underwear/Undergarments	Free	Sardines (Canned)	Free
E-Book Reader ( <b>Kindle/Nook/Sony Reader</b> )	Free	Solar Panels	Free
Eye Glasses (Prescription)	Free	Sausage	Free
Fertilizers	Free	Soup (Canned)	Free
Fish (Canned)	Free	Sugar	Free
Flour	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
I Pad	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		
Pads (Bed)	Free		
Pesticides	Free		
Mayonnaise	Free		
Meat (Cow)	Free		
Meat (Mutton)	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 Re-port/ Outward Manifest
14. C11 - Application to Proceed to a Sufferance 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
41. C35 - Transshipment Entry

## Frequently Used Bahamas Customs Forms

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