



CONTACT INFORMATION

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TRAINING UNIT - (Headquarters)

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BAHAMAS CUSTOMS & EXCISE DEPARTMENT

**RATES
of
DUTY**

**Frequently Imported Items
Processing, Environmental Levy,
and 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.bahamascustoms.gov.bs*

AUGUST, 2018

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 \$600 and is claiming exemption.

Duty is calculated on the following: $[\$600 - \$500]$ (*Exemption*) = **\$100**

~ \$100 (<i>Amount after Exemption</i>)	= \$ 100.00
~ \$100 (<i>value</i>) * 35%(<i>duty rate</i>)	= \$ 35.00
~ Environment Levy fee for Television	= \$ 5.00
~ Total Landed Cost	<u>\$140.00</u>
~ \$140 * 12% (<i>VAT</i>)	= <u>\$ 16.80</u>

Total Amount to be Paid = \$35 + \$5 + \$16.80 = **\$56.80**

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 (<i>value of TV</i>)	= \$ 400.00
~ \$400 (<i>value</i>) * 35%(<i>duty rate</i>)	= \$ 140.00
~ \$400 (<i>value</i>) * 1%(<i>processing fee</i>)	= \$ 10.00
~ Environment Levy fee for Television	= \$ 5.00
~ Storage Fees (<i>if applicable</i>)	= \$ 0.00
~ Freight/INS/Other Charges	<u>= \$ 110.00</u>
~ Total Landed Cost	<u>\$655.00</u>
~ \$655 * 12% (<i>VAT</i>)	= <u>\$ 79.80</u>

Total Amount to be Paid = \$140 + \$10 + \$5 + \$79.80 = **\$234.80**

LIST OF CONCESSION IN CHAPTER 98

Taxis or Livery Vehicles



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 license 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

Religious Organizations:



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) Chalices; |
| (15) Air Condition; | (16) Tabernacles; |
| (16) Ciboria (Wafers) | (18) Bread Containers; |
| (19) Holy Water Vessels; | (20) Communion Glasses; |
| (21) Other Musical Instruments; | (22) Stained Glass Window; |
| (23) Communion Wafer; | (24) Communion Linens; |
| (25) Wine & Water Clarets; | (26) Congregational chairs and pew |
| (27) Crucifixes (Crosses) | (28) Audio and Audio-visual equipment |

Church Buses



The following conditions apply to the use of the classification code in **Subheading 98.84:**

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

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.

Dilapidated Buildings:



The following conditions apply to the use of the classification code in **Subheading 98.59 –**

- Use of this exemption requires prior of the Minister.
- 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.
- Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2020.

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	= \$ 250.00
~ Storage Fee (\$50 p/w) (only when applicable)	= \$ 50.00
~ Freight/INS/Other Charges (not a standard fee)	= \$ 900.00
~ Landed charges	= \$ 100.00
~ Security Fees (Vehicles Imported/Exported)	= \$ 10.00
(20ft Containers Imported & Exported)	
~ Total Landed Cost	\$ 17,910.00
~ \$17,910 * 12% (V.A.T.)	\$ 2,149.20

**Total Amount to be Paid = \$6,500 + \$100 + \$250 +
\$50 + \$2,149.20 = \$9,049.20**

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*



Facebook: VAT Bahamas
www.vat.revenue.gov.bs - *Register Today!*
www.vat.bahamas.gov.bs - *For more information*

2018

Frequently Imported Items



Customs Duty rates have been reduced due to the implementation of VAT and is calculated on the Actual Value for price paid or payable and not Duty Liable.

Alarm System	FREE	Baking Powder	5%
Almond Butter	FREE	Barbeque Sauce	5%
Aluminum Foil	30%	Batteries (<i>Primary Cell</i>)	25%
Air Condition	40%	Batteries (<i>Deep Cycle</i>)	10%
Air Condition (<i>Solar</i>)	Free	Batteries (<i>Auto</i>)	60%
Air Fresheners (<i>Canned/Spray</i>)	45%	Backhoe	45%
Amplifier	45%	Bags (<i>School</i>)	FREE
All Animal Food	FREE	Bags (<i>Urinary</i>)	FREE
All Doors	FREE	Bags (<i>Plastic Shopping - Compostable & Degradable</i>)	5%
All Detergent (<i>Washing</i>)	FREE	Bags (<i>Plastic Shopping</i>)	60%
All Coffee	FREE	Bags (<i>Paper</i>)	45%
Android/Apple TV boxes	10%	Bandages	FREE
Amazon Fire Sticks	10%	Bathroom Fixtures (<i>Basins, Tubs</i>)	25%
Amazon Echo	10%	Beadies	220%
Answering Machine	45%	Bed Sheets (<i>Linen</i>)	30%
Anti Freeze	40%	Beers \$10 per imperial gal +	10%
Asphalt (<i>Road Surfacing</i>)	45%	Belts (<i>Leather/Other</i>)	20%
Artwork (<i>Original</i>)	10%	Belt (<i>Transmission/Other</i>)	45%
Auto Parts	60%	Biscuits	20%
Awnings	45%	Bicycle	FREE
Baby Bottle	FREE	Degradable bags	5%
Baby Car Seat	FREE	Black Pepper	5%
Baby Cribs and Baby Playpen	FREE	Bleach	60%
Baby & Toddler Clothing (<size 6)	FREE	Blocks (<i>Concrete</i>)	45%
Baby Stroller	FREE	Blenders	35%
Baby High Chair	FREE	Blinds (<i>Wood</i>)	30%
Baby Pampers	FREE	Blinds (<i>Plastic</i>)	45%
Baby Bottle and Bottle Nipples	FREE	Blood Glucose Test Strip	FREE
Baby Wipes	FREE	Blood Pressure Monitor/Meter	FREE

SECOND SCHEDULE (REGULATION 149)

Environment Levy

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

LIST OF CONCESSION IN CHAPTER 98

Returning Resident:



The following conditions pertain 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 -

- (a) 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
- (b) 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.

SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
8419.1990	Other Water Heaters	20.00	No.
8419.8900	Other, cookers, etc	20.00	No.
8427.1000	Fork-lift trucks: self-propelled trucks powered by an electric motor	200.00	No.
8427.2000	Other self-propelled trucks	200.00	No.
8427.9000	Other trucks	250.00	No.
8429.1100	Bulldozers and angle dozers: Track laying	300.00	No.
8429.1900	Other Bull dozers	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 Mechanical shovels, excavators and shovel loaders	300.00	No.
8470.5020	Point of Sale systems	5.00	No.
8476.2100	Automatic beverage-vending machines; incorporating heating or refrigerating devices	25.00	No.
8476.2900	Other Automatic beverage-vending machines	25.00	No.
8476.8100	Other machines; incorporating heating or refrigerating devices	25.00	No.
8476.8900	Other Automatic beverage-vending machines	25.00	No.
8507.2000	Other lead-acid accumulators	5.00	No.
8507.3000	Nickel-cadmium	5.00	No.
8507.4000	Nickel-iron	5.00	No.
8507.6000	Lithium-ion	5.00	No.
8507.8000	Other accumulators	5.00	No.

Boats (<i>Pleasure/Tug</i>)	10%	Catheters	FREE
Books (<i>Exercise</i>)	FREE	CD (<i>Blank</i>)	10%
Books (<i>Receipt</i>)	45%	CD Players	35%
Books (<i>Coloring</i>)	FREE	CD with Music/Movies	10%
Books (<i>Reading</i>)	FREE	Cereal	FREE
Brake Pads	60%	Cement (<i>Portland</i>)	FREE
Bras	20%	Chafing Pans (<i>Stainless Steel</i>)	45%
Brake Fluid	40%	Cheese	5%
Bread	FREE	Chicken	30%
Business Cards (<i>Blanks</i>)	40%	Christmas Lights	35%
Business Cards (<i>Printed</i>)	60%	Christmas Ornaments	45%
Brochures (<i>Educational</i>)	30%	Christmas Tree (<i>Artificial</i>)	45%
Brochures (<i>Advertising</i>)	40%	Christmas Tree (<i>Fresh</i>)	35%
Broom	45%	Cigars	\$0.50 each + 220%
Cabinets (<i>Wooden</i>)	45%	Cigarettes	\$0.15 per stick
Cakes. Pastries, Biscuits	20%	Cigarillos, etc (<i>Other</i>)	\$0.25 per stick
Calculator	10%	Cigarettes (<i>Electronic</i>)	45%
Calendars	60%	Clock (<i>Time - Payroll & Wall</i>)	45%
Camcorder	FREE	Clothing (<i>Used</i>)	20%
Camera/Camera Video	FREE	Coloring (<i>Food</i>)	45%
Camera (<i>Digital</i>)	FREE	Compressor (<i>Air</i>)	45%
Camera (<i>Surveillance</i>)	FREE	Costumes of Textile	20%
Can Opener (<i>Portable</i>)	25%	Costumes other than Textile	45%
Can Opener (<i>Electric</i>)	45%	Curling Iron	35%
Candies (<i>Soft</i>)	30%	Chocolates	40%
Candies (<i>Hard</i>)	60%	Clothing (<i>Outer Wear</i>)	20%
Candles	45%	Clothing (<i>Underwear</i>)	20%
Caps (<i>Graduation/Nurse</i>)	45%	Coffee Makers	35%
Car Alarm	FREE	Cologne	FREE
Cards (<i>ATM</i>)	45%	Comforters (<i>Bed</i>)	45%
Carpet	45%	Computers	FREE
Cash Register	45%	Computer Accessory	5%
Casket (<i>Metal</i>)	45%	Computer Modem	10%
Commercial Catalogs	40%	Computer Monitor	FREE

Computer Printer	FREE	Electric Motorcycles	10%
Computer Multi-function Printer	5%	Energy Drinks	55%
Computer Router	10%	Engine (Aircraft)	5%
Computer Scanner	5%	Engine (Car)	60%
Computer Software	10%	Engine (Boat)	5%
Condensed Milk	FREE	Envelopes	25%
Condoms	FREE	Exercise Machines	FREE
Contact Lens	FREE	Eye Glasses (Prescription)	FREE
Copy Paper (Multi-purpose)	5%	Fabrics	30%
Corned Beef (Canned)	FREE	Fabric Softener	35%
Cough Drops	FREE	Fans	FREE
Crayons	10%	Fax Machines	5%
Cream	FREE	Fertilizers	FREE
Curtains	30%	Fish Bait	FREE
Defibrillator	FREE	Flashlights	45%
Degreasers	45%	Fountain Pens	FREE
Deli Meats		Flatware (Knife/Fork/Spoon)	25%
- Beef, Ham & Turkey Sliced/Unsliced	FREE	Flooring (Wood Parquet)	25%
- Other Including Mixtures Sliced/Unsliced	FREE	Flowers (Artificial)	45%
Deodorant	FREE	Flowers (Fresh - Cut)	35%
Dishes (Ceramic)	45%	Flowers (Plants)	25%
Drywall	FREE	Flyers (advertising)	40%
Dishes (Porcelain/China)	5%	Freezer (Household type)	5%
Dried Mixed Fruit (Packed)	35%	Fresh Fruits (excluding Pineapple 40%)	FREE
Dried Mixed Fruits (Unpacked >20lb)	5%	Furniture	45%
DVD Players	35%	Fireworks	45%
DVD (with Movies/Music/Blank)	10%	Fire Extinguishers	45%
Disposable Underwear	FREE	Flags of Nation & Other Flags	25%
Dolls	20%	Floss (Dental)	5%
Drapes	30%	Flour (Non-prepared)	FREE
Drones with camera	FREE	Fruit Snacks	30%
Dryer	5%	Fruit Cocktail	FREE
Durock	FREE	Fryer (Non Electric)	5%
E-Book Reader (Kindle/Nook/Sony Reader)	FREE	Game Boy (Video Games)	45%
Earphones	45%	Games (On Disc)	10%



Duty free Concession for School Supplies:

School supplies pertaining to the use of classification code **9813.0020**. Prior approval is required by the Minister of Finance.

Duty Free Concession Clothing & Shoes

Clothing and shoes pertaining to the use of classification codes **9863.0010, 0020, 0030, 0040, 0050**. Prior approval is required by the Minister of Finance.

SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8704.2130	— Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	20% of Landed Cost	No.
8704.2210	— New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	250.00	No.
8704.2220	— Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes and not exceeding 10 yrs.	250.00	No.
8704.2230	— Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes and not exceeding 10 yrs.	20% of Landed Cost	No.
8704.2310	— New vehicles of g.v.w exceeding 20 tonnes	250.00	No.
8704.2320	— Used vehicles of g.v.w exceeding 20 tonnes and not exceeding 10 years	250.00	No.
8704.2330	— Used vehicles of g.v.w exceeding 20 tonnes and exceeding 10 years	20% of Landed Cost	No.
8704.3110	New Vehicles of g.v.w. not exceeding 5 tonnes.	250.00	No.
8704.3120	Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	250.00	No.
8704.3130	Used vehicles of g.v.w. not exceeding 5 tonnes and exceeding 10 years	20% of Landed Cost	No.
8704.3210	— New vehicles of g.v.w. exceeding 5 tonnes	250.00	No.
8704.3220	— Used vehicles of g.v.w. exceeding 5 tonnes and not exceeding 10 years.	250.00	No.
8704.3230	— Used vehicles of g.v.w. exceeding 5 tonnes and exceeding 10 years.	20% of Landed Cost	No.
8704.9010	— New hybrid and electric vehicles of a value exceeding \$50,000	250.00	No.
8704.9020	— New hybrid and electric vehicles of a value not exceeding \$50,000	250.00	No.
8704.9030	— Used hybrid and electric vehicles of a value exceeding \$50,000	20% of Landed Cost	No.

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

SECOND SCHEDULE (REGULATION 149)

Environment Levy

Locks	20%	Paper (<i>Printing/Multipurpose</i>)	5%
Lumber	FREE	Paper (<i>Toilet</i>)	25%
Mattress	60%	Pasta	FREE
Mattress (<i>Air</i>)	45%	Peanut Butter	FREE
Mannequins	45%	Pens (<i>Other</i>)	10%
Malt Beverages	55%	Pencils	10%
Make Up	35%	Perfumes	FREE
Magic Jack	10%	Pesticides	FREE
Microphone	35%	Pillows	45%
Microwave	35%	Pipes (PVC)	35%
Mirrors (<i>Unframed</i>)	45%	Pineapples	40%
Mop	45%	Plastic Bags (<i>Degradable</i>)	5%
Motorcycles	75%	Plastic Wares	45%
MP3 Player	35%	Plywood	Free
Mouthwash	5%	Point Of Sale System	45%
Nails (<i>Building</i>)	FREE	Postcards (<i>Other</i>)	40%
Neck Ties	20%	Postcards (w/ <i>Bahamian Scenes</i>)	25%
Newspapers	5%	Posters	40%
Nicotine Patches	FREE	Pool Table	60%
Noodles	FREE	Potato Chips	FREE
Novelties	45%	- Other Chips	20%
Nuts (<i>Individually Packaged</i>)	25%	Pots & Potting Soil	25%
Nuts (<i>Commercially Packaged — >20lbs</i>)	5%	Prepared Chicken, Turkey, - Ham, Beef	20%
Oil (<i>Body</i>)	45%	Printer Multifunction	5%
Oil (<i>Coconut for cooking</i>)	FREE	Pudding / Jello-Pudding	20%
Oil (<i>Motor</i>)	45%	Radio	35%
Oil (<i>Virgin/Sesame/Soybean</i>)	FREE	Razor Blades	25%
Other Wearing Apparel	20%	Refrigerator (<i>Energy Efficient</i>)	5%
Oven (<i>Electric</i>)	35%	Refrigerator (<i>Regular</i>)	5%
Oven (<i>Gas</i>)	5%	Remote Controls	45%
Pads (<i>Bed</i>)	45%	Rice (non-prepared)	FREE
Padlocks	20%	Rodenticides	FREE
Paint—Artist	25%		
Paint—Other	45%		
Pantyhose	20%		

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8703.2350	— Vintage Vehicles (vehicles 85 years & older)	250.00	No.
8703.2410	— New motor vehicles	250.00	No.
8703.2420	— Used motor vehicles not exceeding 10 years	250.00	No.
8703.2430	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2440	— Antique Vehicles (vehicles between 25-84 years)	250.00	No.
8703.2450	— Vintage Vehicles (vehicles 85 years & older)	250.00	No.
8703.3210	— New motor vehicles	250.00	No.
8703.3220	— Used motor vehicles not exceeding 10 years	250.00	No.
8703.3230	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3240	— Antique Vehicles (vehicles between 25-84 years)	250.00	No.
8703.3250	— Vintage Vehicles (vehicles 85 years & older)	250.00	No.
8703.3310	— New motor vehicles	250.00	No.
8703.3320	— Used motor vehicles not exceeding 10 years	250.00	No.
8703.3330	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3340	— Antique Vehicles (vehicles between 25-84 years)	250.00	No.
8703.3350	— Vintage Vehicles (vehicles 85 years & older)	250.00	No.
8704.1010	— New dumpers designed for off highway use	250.00	No.
8704.1020	— Used dumpers designed for off highway use not exceeding 10 years	250.00	No.
8704.1030	— Used dumpers designed for off highway use exceeding 10 years	20% of Landed Cost	No.
8704.2110	— New vehicles of g.v.w. not exceeding 5 tonnes	250.00	No.
8704.2120	— Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	250.00	No.

SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8609.0010	Shipping containers	500.00 per TEU	No.
8702.1010	— With compression-ignition internal combustion piston engine (diesel or semi-diesel) not exceeding 10 years	250.00	No.
8702.1020	— With compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years.	250.00	No.
8702.1030	— Used with compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years.	20% of Landed Cost	No.
8703.2110	New Motor Vehicles	250.00	No.
8703.2120	— Used motor Vehicles, not exceeding 10 years.	250.00	No.
8703.2130	— Used motor Vehicles, exceeding 10 years.	20% of Landed Cost	No.
8703.2140	— Antique Vehicles (vehicles between 25-84 years)	250.00	No.
8703.2150	— Vintage Vehicles (vehicles between 25-84 years)	250.00	No.
8703.2210	— New Motor vehicles	250.00	No.
8703.2220	— Used motor vehicles not exceeding 10 years	250.00	No
8703.2230	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2240	— Antique Vehicles (vehicles between 25-84 years)	250.00	No.
8703.2250	— Vintage Vehicles (vehicles between 25-84 years)	250.00	No.
8703.2310	— New Motor Vehicles	250.00	No.
8703.2320	— Used Motor vehicles not exceeding 10 years	250.00	No.
8703.2330	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2340	— Antique Vehicles (vehicles between 25-84 years)	250.00	No

Rims (<i>mounted on tires</i>)	60%	Supplements	FREE
Rims (only)	45%	Surveillance Security System	FREE
Rugs	45%	Tableware, Kitchenware (Bio-degradable)	5%
Rulers (<i>School</i>)	10%	Tea	FREE
Rum	\$15 (<i>per proof gal.</i>)	Telephone (<i>Land/Cordless</i>)	10%
Ruler (<i>Other</i>)	45%	Telephones (<i>Cellular</i>)	10%
Salad Dressing	5%	Television	35%
Salmon Fillet	FREE	Tennis	20%
Sandals	20%	Thread	10%
Sanitary (<i>Cups/Plates - Paper/Plastic</i>)	45%	Tires (<i>Auto-Unmounted</i>)	25%
Sanitary Napkins (<i>Female</i>)	FREE	Tiles (<i>Marble</i>)	35%
Sardines (<i>Canned</i>)	FREE	Tiles (<i>Ceramic</i>)	25%
Sausage	FREE	Tiles (<i>Roofing</i>)	35%
Satellite	45%	Toaster	35%
Sewing Machine	5%	Tools (<i>Hand</i>)	25%
Seasonings	5%	Tooth Brush & Tooth Paste	FREE
Shampoo	25%	Towels	30%
Shrimp	FREE	Toys	20%
Shrimp Bait	Free	Transmission Fluids	40%
Sheets (<i>Linen</i>)	30%	Tricycle	FREE
Sheet Rock	FREE	Tuna (<i>Canned</i>)	FREE
Shoes/Slippers	20%	Turkey	5%
Soaps	FREE	Turkey: Deli	FREE
Socks	20%	T-Shirts: (with/without Collar)	20%
Soup (<i>Canned</i>)	FREE	UPS System	45%
Spice Buns	20%	Umbrella	45%
Stockings	20%	Vacuum Cleaner	45%
Stove (<i>Gas</i>)	5%	New Vehicles up to 1.5 liter engine	25%
Stoves (<i>Electric</i>)	35%	Vehicles	65%
Shower Curtain (<i>Plastic</i>)	45%	Vehicles (<i>Hybrids not exceeding 50K</i>)	10%
Shower Curtain (<i>Fabric</i>)	30%	Vehicles (<i>Hybrids exceeding 50K</i>)	65%
Stereo System	35%	Vehicles/Trucks (<i>Cargo Carrying</i>)	65%
Sugars and Syrups	FREE	Vehicles/Trucks (<i>over 20 tons</i>)	85%
Sunglasses (<i>Prescription</i>)	FREE	Video Game Machine	45%
Sunglasses (<i>Other</i>)	FREE	Visual Teaching Aids	FREE

DUTY FREE ITEMS

Vitamins	FREE	Aircrafts (<i>helicopters, aeroplanes</i>)
Walkie-Talkie	45%	All Animal Food
Wallets	FREE	All Doors
Washer (<i>Energy Efficient</i>)	5%	All Detergent (<i>Washing</i>)
Washer (<i>Regular</i>)	5%	All Sugars and Syrups
Watches	FREE	All Coffee
Watches (<i>Pocket</i>)	25%	Baby Bottle
Water Heater (<i>Gas</i>)	25%	Baby Car Seat
Water Heaters (<i>Solar</i>)	5%	Baby Cribs and Baby Playpen
Water Pump (<i>vehicle</i>)	45%	BABY CLOTHING (up to Toddler 6)
Water Pump (<i>Well</i>)	45%	- not knitted (<i>or crocheted</i>)
Wigs	45%	- knitted & crocheted
Windows		Baby Stroller
- Aluminum double glazed or vacuum seal	25%	Baby High Chair
- Vinyl double glazed or vacuum Sealed	5%	Baby Pampers
- Steel Windows (<i>All</i>)	FREE	Baby Bottle and Baby Nipples
- Other (<i>Aluminum</i>)	35%	Baby Wipes
- Wooden Windows	25%	Bags (<i>Urinary</i>)
Wine	50%	Bandages
Yeast	5%	Blood Glucose Meter
Yogurt	FREE	Blood Glucose Test Strip
		Blood Pressure Monitor
		Books (<i>Exercise</i>)
		Camcorder
		Camera (<i>Digital</i>)
		Camera (<i>Surveillance</i>)
		Cereal
		Computers
		Computer Monitor
		Computer Printer (not multi-functional)
		Condensed Milk
		Condoms
		Contact Lens
		Corned Beef (<i>Canned</i>)
		Cough Drops
		Cream
		Defibrillator
		Deli Meats
		• <i>Beef/Ham Sliced/Unsliced</i>
		• <i>Turkey Sliced/Unsliced</i>
		• <i>Other Including Mixtures Sliced/Unsliced</i>
		Deodorant
		Disposable Underwear/Undergarments
		Drones with camera
		E-Book Reader (<i>Kindle/Nook/Sony Reader</i>)

SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8701.1000	Single axle tractors	300.00	No.
8701.2000	Road tractors for semi-trailer	300.00	No.
8701.3000	Track-laying tractors	300.00	No.
8702.9010	Other motor vehicle not exceeding 10 years	250.00	No.
8705.1000	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	250.00	No.
8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	300.00	No.
8711.1000	Motor cycles: with reciprocating internal combustion; piston engine of a cylinder capacity <u>not exceeding 50 cc</u>	50.00	No.
8711.2000	With reciprocating internal combustion; piston engine of a cylinder capacity <u>exceeding 50 cc</u> but not exceeding 250 cc	50.00	No.
8711.3000	With reciprocating internal combustion; piston engine of a cylinder capacity <u>exceeding 250 cc</u> but not exceeding 500 cc	50.00	No.
8711.4000	With reciprocating internal combustion; piston engine of a cylinder capacity <u>exceeding 500 cc</u> but not exceeding 800 cc	50.00	No.
8711.5000	With reciprocating internal combustion; piston engine of a cylinder capacity exceeding 500 cc but <u>exceeding 800 cc</u>	50.00	No.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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 combustion piston engines	20.00	No.



Implementation Date to be announced

DUTY FREE ITEMS

Exercise Equipment	Surveillance Security System
Eye Glasses	Tea
Fertilizers	Test Strips (<i>HIV, Diabetes, Pregnancy, Other Medical</i>)
Flours	Tofu
Fish (<i>Canned</i>)	Tooth Brush
Fresh Fruits	Toothpaste
Grits	Tomatoes (<i>Canned</i>)
Hearing Aids	Visual Teaching Aids
Incubators	Various Fruits
Insecticides	Vitamins
Insulin	
IPad	
Inverters for Solar panels	
Juice 100%	
Ketchup	
Kidney Machines and Parts	
LED Lights Fixtures	
Light Bulbs (<i>Fluorescent Energy Saving</i>)	
Light Bulbs (<i>LED</i>)	
Oil (<i>Cooking</i>)	
Pads (<i>Bed - Disposable</i>)	
Plywood	
Processing Equipments (<i>Cottage & Light Industry Act</i>)	
Mayonnaise	
Meat (<i>Cow</i>)	
Meat (<i>Mutton</i>)	
Medicine	
Needles (<i>Medicinal</i>)	
Noodles	
Nut (<i>Spreads</i>)	
Pampers	
Potatoes (<i>Prepared</i>)	
Pesticides	
Raw materials (<i>Cottage & Light Industry Act</i>)	
Rice	
Salmon (<i>Pacific, Atlantic, Sockeye, Other</i>)	
Sanitary Napkins (<i>Female</i>)	
Sardines (<i>Canned</i>)	
Solar Panels	
Sausage	
Shrimp Bait	
Solar Panel System (<i>approval from Minister</i>)	
Soup (<i>Canned</i>)	
Sugar	
Sunglasses	
Supplements	

- Q.** I am importing a vehicle from Japan. What do I have to do when the vehicle arrives to get it cleared?
- A.** Once you have ordered a vehicle from Japan, The documents will be sent to you Via DHL or UPS. The package will contain all of the necessary documents for the clearance of your vehicle. Upon receipt of the documents, you then proceed to the Shipping Agent, which will be stated in your instructions in the package. You will be responsible for the local landing fees which are not included in the fees paid to the company you have purchased your vehicle. Give the Local Landing Receipt along with the other documents to your broker to be submitted to Customs for the Clearance of the vehicle. Duty is applicable on the Value of the Vehicle. Levy is charged for each vehicle and a processing fee is charged on the Value of the vehicle. The VAT is charged on the Landed Cost which consists of the Cost of the Vehicle, Freight, Excise Duty, Levy and Processing fee. If the VAT was paid on the local landing charges then it does not have to be added to the Customs Entry. A conditional report will be prepared by the Customs Department stating the condition of the vehicle at the time of arrival. This too should be attached to the Customs entry either Digitally or in hard copy.
- Q.** What documents do I need to clear a shipment entering the country as freight?
- A.** Each import requires all relevant invoices, Freight Bill, Freight Invoice and the relevant Customs entry form. If an entry is made digitally, the customs system will prepare all documents once the information is submitted.
- Q.** When coming in as a passenger what exemption am I entitled to?
- A.** Each resident is entitled to \$500 exemption twice a year. Each Visitor is entitled to \$100 each trip.
- Q.** How do you become a broker?
- A.** To become a Broker, one must apply to the Office of the Comptroller and must inform the Comptroller of his/her intention. The exam date, as well as any information on courses or reviews for the exams would then be sent to the requestor as it is available.
- Q.** Can The Customs Officer change the value of the item that I have declared?
- A.** The Bahamas Customs Department values all goods based on the WTO Valuation Agreement. Where Duty is collected on "ad valorem" (*meaning the levying of tax or customs duties in proportion to the estimated value of the goods or transaction concerned*) rates of duty shall be appraised according to the provisions set out below:

Price Actually Paid or Payable (PAPP) - The primary means of valuation is determined by the transactional value or the actual price paid where it can be determined that there is no conditional relationship between the buyer and seller. All costs included which benefit the seller are included in the transactional value. Where it is easily determined that a charge on the invoice is paid to any other freight forwarder or delivery company it may be deducted from the transactional value and included on the calculations for VAT only;

Value of Identical Goods - Where the PAPP cannot be determined, or it is found to be that the sale was conditional or based on a relationship, Customs may find the value of identical goods and use that value for the clearing of that shipment;

SECOND SCHEDULE (REGULATION 149)

(cont'd)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8451.3000	Ironing machines and pressers (including fusing 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.
8422.1110	Household type dishwashing machines with an efficient rating greater than 15.0	15.00	No.
8422.1900	Other dish washer	15.00	No.
8415.1010	Solar units	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.
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.



SECOND SCHEDULE (REGULATION 149)

(cont'd) **Environment Levy**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8418.2100	Compression-type refrigerator with efficient rating greater than 15.0	15.00	No.
8418.2900	Other refrigerators with efficient rating greater than 15.0	15.00	No.
8418.3000	Chest Freezers not exceeding 800 l (28.25 cubic ft) capacity	15.00	No.
8418.4000	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.
7321.1910	Appliances for solid fuel	5.00	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 ovens, cookers, cooking plates, boiling rings, grillers and roasters	5.00	No.
8516.5000	Microwave oven	5.00	No.
8450.1100	Fully automatic washer with an efficient rating greater than 15.0	15.00	No.
8450.1200	Other machines w/built-in centrifugal center	15.00	No.
8450.1900	Other washers	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.
8451.2100	Machines, each of a dry linen capacity exceeding 10kg (22 lb.)	15.00	No.
8451.2900	Other dryer	15.00	No.



Frequently Asked Questions

Value of Similar Goods - Where the Value of Identical Goods is not found, the Customs may determine a value based on the value of similar goods, taking into account difference in size, brands or any other differences;

Deductive Value - Where the value of similar goods cannot be determined, a deductive value may be determined by Customs. This is done by determining the transactional value of individual units which make up the item which is being imported;

Computed Value - Where the Deductive value may not be determinable, Customs may compute the value based on the value of the materials that was required to make the item being imported; and

Residual basis of valuation - Where the computed value is not determinable, Customs may compute the value based on Residual Value, which is any value which may be determined by combining any of the previous valuation methods to derive the true transactional value.

The Bahamas Customs does not value goods based on:

- the selling price within the Bahamas
- The higher of two alternative values
- The price on the domestic market
- Cost of production, other than computed values which are determined above.
- The price of goods for export to a country other than this Customs Territory.
- Minimum Customs values; or
- Arbitrary or fictitious values.

Q. If I have lost or misplaced my invoice, how can I clear my goods?

A. All shipments being entered into The Bahamas require a proper invoice from the supplier. In the absence of the proper invoice, the importer may contact the supplier and have a copy of the invoice sent either by electronic format or in hard copy.

Q. What format of documents does Customs accept for electronic submission of documents.

A. Customs accepts xls, pdf, doc, or csv formats for declarations, however in the submission of support documents, it is a requirement that the documents are submitted in a electronic signature format, such as pdf, tif, jpg. The format for all invoices and supporting documents should be in a format where it cannot be altered when sent to them by the suppliers.

These questions are based on frequent enquires made to the Training Unit daily. Please feel free to call the customs office for any further clarification or any further questions to be answered accurately.

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

SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
4011.5000	Bicycle tyres	1.00	No.
4011.4000	Motorbike tyres	5.00	No.
4011.3000	Aircraft tyres	25.00	No.
4011.1000	New car tyres	5.00	No.
4011.2000	New Bus/Lorries tyres (including trucks) Other having a "herring bone" or similar tread:	5.00	No.
4011.7000	New Agriculture/Forestry tyres	10.00	No.
4011.8000	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.
4011.9000	Other tyres	2.00	No.
4012.1100	Retreaded car tyres	3.00	No.
4012.1200	Retreaded Bus/Lorries tyres (including trucks)	5.00	No.
4012.1300	Retreaded Aircraft tyres	25.00	No.
4012.1900	Retreaded Other tyres	5.00	No.
4012.2010	Used Pneumatic tyres for motor cars	3.00	No.
4012.2020	Used Bus, Lorries tyres (Including trucks)	5.00	No.
4012.2090	Other Used Pneumatic tyres	25.00	No.
4012.9010	Used Cars tyres	3.00	No.
4012.9020	Used Bus, Lorries tyres (Including trucks)	5.00	No.
4012.9090	Other used tyres	5.00	No.
8418.1000	Combined Refrigerator Freezers fitted with separate external doors	15.00	No.
8418.2900	Other refrigerators	15.00	No.