

# TARIFF (AMENDMENT) BILL, 2020

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## TARIFF (AMENDMENT) BILL, 2020

### A BILL FOR AN ACT TO AMEND THE TARIFF ACT

#### Enacted by the Parliament of The Bahamas

#### 1. Short title and commencement.

- (1) This Act may be cited as the Tariff (Amendment) Act, 2020.
- (2) This Act shall come into force on the 1<sup>st</sup> day of July, 2020.

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

The First Schedule to the Tariff Act is amended —

- (a) by the deletion of the figures “45%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/Subheadings “2517.1090”; “3205.0000”; “3214.9000”; “3307.4900”; “3505.2000”; “3824.5000”; “3918.9000”; “3919.1000”; “3924.9000”; “3925.9090”; “3926.9090”; “4016.9300”; “4418.9910”; “5701.9000”; “6005.9000”; “6810.1990”; “6901.0000”; “6909.9000”; “7008.0000”; “7013.2890”; “7216.9900”; “7307.1100”; “7308.9010”; “7308.9090”; “7309.0000”; “7313.0000”; “7314.3900”; “7314.5000”; “7318.1400”; “7318.1500”; “7318.1600”; “7318.2900”; “7326.9000”; “7407.2900”; “7409.1900”; “7610.9090”; “8302.4100”; “8305.2000”; “8413.1900”; “8418.9900”; “8421.3990”; “8481.1000”; “8481.3000”; “8483.6000”; “8504.2100”; “8532.1000”; “8535.9000”; “8536.9000”; “8544.6000”; “9026.2000”; “9507.1000”; “9507.2000”; “9507.3000”; “9507.9000”, and the substitution thereof of the figures “20%”;
- (b) by the deletion of the TARIFF CODE Heading/Subheading “3401.3000”, and all the particulars related thereto and the substitution thereof of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3401.30	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap:					
3401.3010	--- Hand sanitizer	Free				pound
3401.3090	--- Other	5%				pound

”;

- (c) by the insertion, immediately after the TARIFF CODE Heading/ Subheading “3824.9910”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3824.9920	--- Industrial grade sanitizer	Free			EPA	pound

”;

- (d) by the deletion of the TARIFF CODE Heading/Subheading “3923.9000” and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
3923.90	- Other:					
3923.9010	--- Trash collecting sea bin (environmental sea trash can)	10%			EPA	pound
3923.9090	--- Other	45%			EPA	pound

”;

- (e) by the deletion of the figures “35%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/Subheadings “3917.2900”; “6802.2100”; “6802.2300”; “6905.1000”; “7411.1000”; “7610.1090”; “8544.2000”; “9405.4090”, and the substitution therefor of the figures “20%”;
- (f) by the deletion of the TARIFF CODE Heading/Subheading “4015.1900” and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4015.19	-- Other:					
4015.1910	--- Medical grade examination gloves	Free			EPA	pound
4015.1990	--- Other	45%			EPA	pound

”;

- (g) by the deletion of the figures “30%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/Subheadings “4401.2100”; “4406.1000”; “4421.9990”, and the substitution therefor of the figures “20%”;
- (h) by the deletion of the figures “25%” appearing in the column “Rates of Duty” corresponding to the TARIFF CODE Heading/Subheading “4409.1010”, and the substitution therefor of the figures “20%”;
- (i) by the deletion of the TARIFF CODE Heading/Subheading “4818.2000” and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
4818.20	- Handkerchiefs, cleansing or facial tissues and towels:					
4818.2010	--- Biodegradable hand towels	Free			EPA	pound
4818.2020	--- Compostable hand towels	Free			EPA	pound
4818.2030	--- Hand towels	Free			EPA	pound

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	of recycled paper					
4818.2040	--- Hand towels of wheat straw	Free			EPA	pound
4818.2090	--- Other	45%			EPA	pound

”;

- (j) by the deletion of TARIFF CODE Headings/Subheadings “6114.2000”; “6114.3000”; “6114.9000”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6114.20	- Of cotton:					
6114.2010	--- Surgical garments	Free			EPA	pound
6114.2090	--- Other	20%			EPA	pound
6114.30	- Of man-made fibres:					
6114.3010	--- Surgical garments	Free			EPA	pound
6114.3090	--- Other	20%			EPA	pound
6114.90	- Of other textile materials:					
6114.9010	--- Surgical garments	Free			EPA	pound
6114.9090	--- Other	20%			EPA	pound

”;

- (k) by the deletion of the TARIFF CODE Heading/Subheading “6211.3900”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6211.39	- Of other textile materials:					
6211.3910	--- Surgical garments	Free			EPA	pound
6211.3990	--- Other	20%			EPA	pound

”;

- (l) by the deletion of the TARIFF CODE Heading/Subheading “6211.4900”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6211.49	-- Of other textile materials:					
6211.4910	--- Surgical garments	Free			EPA	pound
6211.4990	--- Other	20%			EPA	pound

”;

- (m) by the deletion of the TARIFF CODE Heading/Subheading “6216.0000”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6216.00	Gloves, mittens and mitts:					
6216.0010	--- Gardening gloves	10%			EPA	pound
6216.0090	--- Other	20%			EPA	pound

”;

- (n) by the insertion, immediately after the TARIFF CODE Heading/ Subheading “6307.9010”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6307.9020	--- Surgical masks	Free			EPA	pound

”;

- (o) by the insertion, immediately after the TARIFF CODE Heading/ Subheading “6506.1010”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6506.1020	--- Face shield	Free			EPA	pound

”;

- (p) by the deletion of the TARIFF CODE Heading/Subheading “6506.9900”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6506.99	-- Of other materials:					
6506.9910	--- Surgical caps	Free			EPA	pound
6506.9990	--- Other	45%			EPA	pound

”;

- (q) by the insertion, immediately after the TARIFF CODE Heading/ Subheading “7323.9310”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
7323.9320	--- Reusable water bottles	10%			EPA	pound

”;

- (r) by the deletion of the figures “45%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/ Subheadings “7323.9390”, and the substitution therefor of the figures “25%”;
- (s) by the deletion of the TARIFF CODE Heading “76.15” and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
76.15	<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>					
7615.1010	---Table, kitchen or other household articles and parts thereof.	25%			EPA	pound
7615.1090	--- Other	45%			EPA	pound

”;

- (t) by the deletion of the figures “25%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/Subheadings “8201.1000”; “8201.3000”; “8201.4000”; “8201.6000”; “8201.9010”; “8201.9020”, and the substitution therefor of the figures “10%”;
- (u) by the deletion of the figures “40%” appearing in the column “Rates of Duty” corresponding to TARIFF CODE Headings/Subheadings “8415.1090”; “8415.9000”, and the substitution therefor of the figures “20%”;
- (v) by the deletion of the TARIFF CODE Heading/Subheading “8701.2000”, and all the particulars related thereto and the substitution therefor of the following —



“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8701.20	- Road tractors for semi-trailers:					
8701.2010**	--- Road tractors for semi-trailers not exceeding 10 years	Free			EPA	number
8701.2020**	---- Road tractors for semi-trailers exceeding 10 years	Free			EPA	number

”;

- (w) by the deletion of the TARIFF CODE Heading/Subheading “87.11”, and all the particulars related thereto and the substitution thereof of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>					
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :					
8711.1010**	--- Not exceeding 10 years	Free			EPA	number
8711.1020**	--- Exceeding 10 years	Free			EPA	number
8711.20	- With reciprocating internal combustion piston engine of a cylinder					

	capacity exceeding 50 cc but not exceeding 250 cc :					
8711.2010**	--- Not exceeding 125 cc, not exceeding 10 years	Free			EPA	number
8711.2020**	--- Not exceeding 125 cc, exceeding 10 years	Free			EPA	number
	--- Other :					
8711.2091**	---- Not exceeding 10 years	Free			EPA	number
8711.2099**	---- Exceeding 10 years	Free			EPA	number
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :					
8711.3010**	--- Not exceeding 10 years	Free			EPA	number
8711.3020**	--- Exceeding 10 years	Free			EPA	number
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :					
8711.4010**	--- Not exceeding 10 years	Free			EPA	number
8711.4020**	--- Exceeding 10 years	Free			EPA	number
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity					

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	exceeding 800 cc :					
8711.5010**	--- Not exceeding 10 years	Free			EPA	number
8711.5020**	--- Exceeding 10 years	Free			EPA	number
8711.60	- With electric motor for propulsion:					
8711.6010**	--- Electric motorcycles not exceeding 10 years	Free			EPA	number
8711.6020**	--- Electric motorcycles exceeding 10 years	Free			EPA	number
8711.6030	--- Segways, hoverboards and kick-push scooters	20%			EPA	number
	--- Other:					
8711.6091**	---- Not exceeding 10 years	Free			EPA	number
8711.6099**	---- Exceeding 10 years	Free			EPA	number

”;

- (x) by the insertion, immediately after the TARIFF CODE Heading/ Subheading “9401.6910”, the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.6920	--- Wooden work benches	10%			EPA	number

”;

- (y) in Chapter 98, in Note 13(c), by the deletion of the words “commencing 1<sup>st</sup> July, 2016 and ending 30<sup>th</sup> June, 2020”, immediately after the words “for the period, and the substitution thereof of the words “commencing 1<sup>st</sup> July, 2020 and ending 30<sup>th</sup> June, 2022”.

### **OBJECTS AND REASONS**

This Bill seeks to amend the Tariff Act to, *inter alia*, reduce the duty on Examination Gloves (Anti bacterial gloves) and personal protective equipment (PPE), fishing and farming equipments and building supplies, and to extent the duty concession for dilapidated buildings for a further period of two years.