



# CONTACT INFORMATION

## CUSTOMS HEADQUARTERS

Thompson Boulevard, P.O. Box N-155  
Tel: 242.326.4401-6 or 242.326.6550-6  
E: [customs@bahamas.gov.bs](mailto:customs@bahamas.gov.bs)

## CUSTOMS HEADQUARTERS (Freeport)

Tel: 242.602.9400  
E: [customsfreeport@bahamas.gov.bs](mailto:customsfreeport@bahamas.gov.bs)

## TRAINING

Tel: 242.604.3118 or 242.604.3116/3114  
E: [trainingnassau@bahamas.gov.bs](mailto:trainingnassau@bahamas.gov.bs)

## ENTRY CHECKING (Arawak Cay)

Tel: 242.302.9900-5 Fax: 242.302.9900

## ENTRY CHECKING (GFT)

Tel: 242.302.9938-9940 Fax: 242.361.7199  
E: [entrycheckingnassau@bahamas.gov.bs](mailto:entrycheckingnassau@bahamas.gov.bs)

## VALUATIONS (Arawak Cay)

Tel: 242.302.9914 / 9921 or 242.302.3625  
E: [valuationnassau@bahamas.gov.bs](mailto:valuationnassau@bahamas.gov.bs)

## RELEASING (Arawak Cay)

Tel: 242.302.9922-9927 or 242.322.3580  
E: [arawakcaydock@bahamas.gov.bs](mailto:arawakcaydock@bahamas.gov.bs)

## REFUNDS (HQ)

Tel: 242.604.3087 or 242.604.3087  
E: [cust\\_refundsnassau@bahamas.gov.bs](mailto:cust_refundsnassau@bahamas.gov.bs)

## AIDED INDUSTRIES (Arawak Cay)

Tel: 242.302.9900-5 Fax: 242.322.3620

## AIDED INDUSTRIES (GFT)

Tel: 242.302.9938-9940 Fax: 242.361.7199  
E: [cust\\_aidedindustry@bahamas.gov.bs](mailto:cust_aidedindustry@bahamas.gov.bs)

## EXAMINATIONS (Arawak Cay)

Tel: 242.302.3405 or 242.302.3406  
E: [examinationsnassau@bahamas.gov.bs](mailto:examinationsnassau@bahamas.gov.bs)



## INVESTIGATIONS

Tel: 242.302.3330 or 242.604.3124  
E: [investigationnassau@bahamas.gov.bs](mailto:investigationnassau@bahamas.gov.bs)

## TARIFF MATTERS

Tel: 242.604.3109  
E: [cust\\_tariffmatters@bahamas.gov.bs](mailto:cust_tariffmatters@bahamas.gov.bs)

## COMPUTER ROOM & (EDI)

Tel: 242.302.3567/3361 or 242.604.3011  
E: [customshelpdesk@bahamas.gov.bs](mailto:customshelpdesk@bahamas.gov.bs)  
E: [edicultoms@bahamas.gov.bs](mailto:edicultoms@bahamas.gov.bs)

## GLADSTONE FREIGHT TERMINAL

Tel: 242.302.9943 or 242.302.9949  
E: [cust\\_gftnassau@bahamas.gov.bs](mailto:cust_gftnassau@bahamas.gov.bs)

## AIR FREIGHT

Tel: 242.377.1723 or 242.377.1734  
E: [airfreightnassauairport@bahamas.gov.bs](mailto:airfreightnassauairport@bahamas.gov.bs)

## LYNDEN PINDLING INT'L AIRPORT

Tel: 242.377.7030 or 242.377.6110 or  
242.377.0192  
E: [cust\\_lpia@bahamas.gov.bs](mailto:cust_lpia@bahamas.gov.bs)  
E: [nassauairport@bahamas.gov.bs](mailto:nassauairport@bahamas.gov.bs)

## HARBOUR OFFICE

Tel: 242.302.3405 or 242.302.3406  
E: [harbourofficenassau@bahamas.gov.bs](mailto:harbourofficenassau@bahamas.gov.bs)

## ABACO

Tel: 242.367.2522 or 242.367.2525  
E: [marshharbourdock@bahamas.gov.bs](mailto:marshharbourdock@bahamas.gov.bs)

## EXUMA

Tel: 242.367.2522 or 242.367.2525  
E: [exumadock@bahamas.gov.bs](mailto:exumadock@bahamas.gov.bs)

*Produced by the Bahamas Customs & Excise Department*



# BAHAMAS CUSTOMS & EXCISE DEPARTMENT

# RATES *of* DUTY

**Frequently Imported Items  
Processing & Environmental Levy Fees and  
the 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)*

**JULY, 2017**

## 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**

~ <b>\$100</b> ( <i>Amount after Exemption</i> )	= \$ 100.00
~ <b>\$100</b> (value) * 35% ( <i>duty rate</i> )	= \$ 35.00
~ Environment Levy fee for Television	= \$ 5.00
~ Total Landed Cost	<u>\$ 140.00</u>
~ <b>\$140</b> * 7.5% (VAT)	<u>= \$ 10.50</u>

**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:

~ <b>\$400</b> ( <i>value of TV</i> )	= \$ 400.00
~ <b>\$400</b> (value) * 35% ( <i>duty rate</i> )	= \$ 140.00
~ Environment Levy fee for Television	= \$ 5.00
~ Storage Fees ( <i>if applicable</i> )	= \$ 0.00
~ Freight/INS/Other Charges	= \$ 110.00
~ Total Landed Cost	<u>\$655.00</u>
~ <b>\$655</b> * 7.5% (VAT)	<u>= \$ 49.13</u>

**Total Amount to be Paid = \$140 + \$5 + \$49.13 = \$194.13**

## LIST OF CONCESSION IN CHAPTER 98

(c) Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2018.

### Taxis or Livery Vehicles



The following conditions apply to the use of the classification code(s) in **Sub-heading 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

### Religious Organization:

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 Windows;            | (23) Communion Wafer       |
| (24) Communion Linens;                 | (25) Wine & Water Clarets; |
| (26) Congregational chairs and pews;   | (27) Crucifixes (Crosses)  |
| (28) Audio and Audio-visual equipment; |                            |

### Church Busses

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

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 –**

- (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.

## 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.**

~ <b>\$10,000</b> ( <i>value of vehicle</i> )	= \$ <b>10,000.00</b>
~ <b>\$10,000</b> ( <i>value</i> ) * 65% ( <i>duty rate</i> )	= \$ <b>6,500.00</b>
~ <b>\$10,000</b> ( <i>value</i> ) * 1% ( <i>processing fee</i> )	= \$ <b>100.00</b>
~ <b>Environment Levy fee for Vehicle</b>	= \$ <b>200.00</b>
~ <b>Storage Fee</b> (\$30 p/m)	= \$ <b>30.00</b>
~ <b>Freight/INS/Other Charges</b>	= \$ <b>900.00</b>
~ <b>Landed charges</b>	= \$ <b>100.00</b>
~ <b>Security Fees</b> ( <i>Vehicles Imported/Exported</i> ) ( <i>20ft Containers Imported &amp; Exported</i> )	= \$ <b>10.00</b>
~ <b>Total Landed Cost</b>	= \$ <b><u>17,840.00</u></b>
~ <b>\$17,840 * 7.5% (V.A.T.)</b>	= \$ <b>1,338.00</b>

**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	-	<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*



DEPARTMENT OF  
INLAND REVENUE  
*Central Revenue Administration*

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# 2017

## Frequently Imported Items



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

Alarm System	FREE	Baby Bottle and Bottle Nipples	FREE
Almond Butter	FREE	Baby Wipes	FREE
Aluminum Foil	30%	Baking Powder	5%
Air Condition	40%	Barbeque Sauce	5%
Air Condition (Solar)	Free	Batteries (Primary Cell)	25%
Air Fresheners (Canned/Spray)	45%	Batteries (Deep Cycle)	35%
Amplifier	45%	Batteries (Lead Acid or Auto)	60%
All Animal Food	FREE	Backhoe	45%
All Doors	FREE	Bags (School)	FREE
All Detergent (Washing)	FREE	Bags (Urinary)	FREE
All Flours	FREE	Bags (Plastic Shopping - Degradable)	5%
All Sugars and Syrups	FREE	Bags (Plastic Shopping)	60%
All Coffee	FREE	Bags (Paper)	45%
Android/Apple TV boxes	10%	Bandages	FREE
Amazon Fire Sticks	10%	Bathroom Fixtures (Basins, Tubs)	25%
Amazon Echo	10%	Beadies	200%
Answering Machine	45%	Bed Sheets (Linen)	30%
Anti Freeze	40%	Beers \$10 per imperial gal +	10%
Asphalt (Road Surfacing)	45%	Belts (Leather/Other)	20%
Artwork (Original)	10%	Belt (Transmission/Other)	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 (Concrete)	45%
Baby Stroller	FREE	Blenders	35%
Baby High Chair	FREE	Blinds (Wood)	30%
Baby Pampers	FREE	Blinds (Plastic)	45%

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

**LIST OF CONCESSION IN CHAPTER 98**

### Returning Resident:



The following conditions pertain to the use of the classification code(s) in **Sub-heading 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.

SECOND SCHEDULE (REGULATION 149)



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.

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

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

SECOND SCHEDULE (REGULATION 149)



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8704.3120	Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	200.00	No.
8704.3130	Used vehicles of g.v.w. not exceeding 5 tonnes and exceeding 10 years	20% of Landed Cost	No.
8704.3140	—New hybrid vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.3150	—Used hybrid vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.3210	— New vehicles of g.v.w. exceeding 5 tonnes	200.00	No.
8704.3220	—Used vehicles of g.v.w. exceeding 5 tonnes and not exceeding 10 years.	200.00	No.
8704.3230	— Used vehicles of g.v.w. exceeding 5 tonnes and exceeding 10 years.	20% of Landed Cost	No.
8704.3240	—New hybrid vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.3250	—Used hybrid vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.9010	— New vehicle	200.00	No.
8704.9020	—Used vehicle not exceeding 10 years.	200.00	No.
8704.9030	— Used vehicle exceeding 10 years.	20% of Landed Cost	No.

SECOND SCHEDULE (REGULATION 149)



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8704.2110	—New vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.2120	—Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	200.00	No.
8704.2130	—Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	200.00	No.
8704.2140	—New hybrid vehicles of g.v.w. not exceeding 5 tonnes	200.00	No.
8704.2150	—Used hybrid vehicles of g.v.w. exceeding 5 tonnes and not exceeding 10 years	200.00	No.
8704.2210	— New vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	200.00	No.
8704.2220	—Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes and not exceeding 10 years.	200.00	No.
8704.2230	— Used vehicles of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes and not exceeding 10 years.	20% of Landed Cost	No.
8704.2240	— New hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.	200.00	No.
8704.2250	— Used hybrid vehicle of g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.	200.00	No.
8704.2310	—New vehicles of g.v.w exceeding 20 tonnes	200.00	No.
8704.2320	—Used vehicles of g.v.w exceeding 20 tonnes and not exceeding 10 years	200.00	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.	200.00	No.
8704.3120	Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	200.00	No.

**Color code of words in this booklet:**

**Rate introduced or amended July 2017 budget.**

**Rate existed prior to July 2017 Budget**

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

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

SECOND SCHEDULE (REGULATION 149)



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
8703.2350	— Used hybrid motor Vehicles	200.00	No.
8703.2410	— New motor vehicles	200.00	No.
8703.2420	—Used motor vehicles not exceeding 10 years	200.00	No.
8703.2430	—Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2440	— New Hybrid motor vehicles	200.00	No.
8703.2450	— Used hybrid motor Vehicles	200.00	No.
8703.3210	— New motor vehicles	200.00	No.
8703.3220	—Used motor vehicles not exceeding 10 years	200.00	No.
8703.3230	—Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3240	— New Hybrid motor vehicles	200.00	No.
8703.3250	— Used hybrid motor Vehicles	200.00	No.
8703.3310	— New motor vehicles	200.00	No.
8703.3320	—Used motor vehicles not exceeding 10 years	200.00	No.
8703.3330	—Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3340	— New Hybrid motor vehicles	200.00	No.
8703.3350	— Used hybrid motor Vehicles	200.00	No.
8703.9010	— New Electric motor vehicles	200.00	No.
8703.9020	—Used Electric motor vehicles	200.00	No.
8704.1010	— New dumpers designed for off highway use	200.00	No.
8704.1020	— Used dumpers designed for off highway use not exceeding 10 years	200.00	No.
8704.1030	— Used dumpers designed for off highway use exceeding 10 years	20% of Landed Cost	No.



SECOND SCHEDULE (REGULATION 149)



TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8609.0010	Shipping containers	500.00 per TEU	No.
8702.1010	— New with compression-ignition internal combustion piston engine (diesel or semi-diesel)	200.00	NO.
8702.1020	— Used with compression-ignition internal combustion piston engine (diesel or semi-diesel), not exceeding 10 years.	200.00	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	200.00	No.
8703.2120	— Used motor Vehicles, not exceeding 10 years.	200.00	No.
8703.2130	— Used motor Vehicles, exceeding 10 years.	20% of Landed Cost	No.
8703.2140	— New Hybrid motor vehicles	200.00	No.
8703.2150	— Used hybrid motor vehicles	200.00	No.
8703.2210	— New Motor vehicles	200.00	No.
8703.2220	— Used motor vehicles not exceeding 10 years	200.00	No
8703.2230	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2240	— New hybrid Motor Vehicles	200.00	No.
8703.2250	— Used hybrid Motor Vehicles	200.00	No.
8703.2310	— New Motor Vehicles	200.00	No.
8703.2320	— New hybrid Motor Vehicles not exceeding 10 years	200.00	No.
8703.2330	—Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2340	— New hybrid motor Vehicles	200.00	No

Rims (Auto)	60%	Surveillance Security System	FREE
Rugs	45%	Tableware, Kitchenware (Bio-degradable)	5%
Rulers (School)	10%	Tea	FREE
Rum	\$15 (per proof gal.)	Telephone (Land/Cordless)	10%
Ruler (Other)	45%	Telephones (Cellular)	10%
Salad Dressing	5%	Television	35%
Salmon Fillet	FREE	Tennis	20%
Sandals	20%	Thread	10%
Sanitary (Cups/Plates - Paper/Plastic)	45%	Tires (Auto-Mounted)	60%
Sanitary Napkins (Female)	FREE	Tires (Auto-Unmounted)	25%
Sardines (Canned)	FREE	Tiles	35%
Sausage	FREE	Toaster	35%
Satellite	45%	Tools (Hand)	25%
Sewing Machine	5%	Tooth Brush & Tooth Paste	FREE
Seasonings (Condiments)	5%	Towels	30%
Shampoo	20%	Toys	20%
Shrimp	FREE	Transmission Fluids	40%
Shrimp Bait	Free	Tricycle	FREE
Sheets (Linen)	30%	Tuna (Canned)	FREE
Sheet Rock	FREE	Turkey	5%
Shoes/Slippers	20%	Turkey: Deli	FREE
Soaps	FREE	T-Shirts: With Collar	20%
Socks	20%	T-Shirts: No Collar	20%
Soup (Canned)	FREE	UPS System	45%
Spice Buns	20%	Umbrella	45%
Stockings	20%	Vacuum Cleaner	45%
Stove (Gas)	5%	Vehicles (up to \$10,000)	65%
Stoves (Electric)	35%	Vehicles (\$10,001 to \$40,000)	65%
Shower Curtain (Plastic)	45%	Vehicles (over \$40,000)	65%
Shower Curtain (Fabric)	30%	Vehicles (All Hybrids or All Electric)	25%
Stereo System	35%	Vehicles/Trucks (Cargo Carrying)	65%
Sunglasses (Prescription)	FREE	Vehicles/Trucks (over 20 tons)	85%
Sunglasses (Other)	FREE	Video Game Machine	45%
Supplements	FREE	Visual Teaching Aids	FREE

## DUTY FREE ITEMS

Vitamins	FREE
Walkie-Talkie	45%
Wallets	FREE
Washer ( <i>Energy Efficient</i> )	5%
Washer ( <i>Regular</i> )	5%
Watches	FREE
Water Heater ( <i>Gas</i> )	25%
Water Heaters ( <i>Solar</i> )	5%
Water Pump ( <i>vehicle</i> )	45%
Water Pump ( <i>Well</i> )	45%
Wigs	45%
Windows	
- Aluminum double glazed or vacuum seal	25%
- Vinyl double glazed or vacuum Sealed	5%
- Steel Windows ( <i>All</i> )	FREE
- Other ( <i>Aluminum</i> )	35%
- Wooden Windows	25%
Wine	50%
Yeast	5%
Yogurt	FREE



- All Animal Food
- All Doors
- All Detergent (*Washing*)
- All Flours
- All Sugars and Syrups
- All Coffee
- Baby Bottle
- Baby Car Seat
- Baby Cribs and Baby Playpen

### BABY CLOTHING

- not knitted (*or crocheted*)
- knitted & crocheted

- Baby Stroller
- Baby High Chair
- Baby Pampers
- Baby Bottle and Baby Nipples

- Baby Wipes
- Batteries (*Solar*)
- Bags (*Urinary*)

- Bandages
- Beef: Deli
- Degradable bags
- Blood Glucose Meter
- Blood Glucose Test Strip
- Blood Pressure Monitor
- Books (*Exercise*)
- Camcorder
- Camera (*Digital*)
- Camera (*Surveillance*)
- Cereal
- Computers
- Computer Monitor

## SECOND SCHEDULE (REGULATION 149)

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
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.
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)	25.00	No.
8709.1900	Other work trucks	25.00	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.

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 combustion piston engines	20.00	No.



**Implementation Date to be announced**

**DUTY FREE ITEMS**

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

**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 is 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 to 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 \$300 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 them 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. A.The Bahamas Customs Department values all goods based on the WTO Valuation Agreement. Where Duty is collected on ad valorem 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, the customs may find the value of identical goods and use that value for the clearing of that shipment;

**Value of Similar Goods**—Where the Value of Identical Goods is not found, the Customs

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.

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.

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
<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>

## SECOND SCHEDULE (REGULATION 149)

Environment Levy

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
4011.5000	Bicycle tires	5.00	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 (including trucks) Other having a "herring bone" or 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.