

2019

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>)	45%
All Detergent (<i>Washing</i>)	FREE	Bags (<i>Plastic Shopping</i>)	60%
All Coffee	FREE	Bags (<i>Paper</i>)	45%
Android/Apple TV boxes	45%	Bandages	FREE
Amazon Fire Sticks	45%	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	45%
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

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 Lights (LED)	FREE
Brochures (<i>Advertising</i>)	40%	Christmas Tree (<i>Artificial</i>)	45%
Broom	45%	Christmas Tree (<i>Fresh</i>)	35%
Cabinets (<i>Wooden</i>)	45%	Cigars	\$0.50 each + 220%
Cabinets (<i>Office</i>)	55%	Cigarettes	\$0.15 per stick
Cakes, Pastries, Biscuits	20%	Cigarillos, etc (<i>Other</i>)	\$0.25 per stick
Calculator (<i>Electric</i>)	10%	Cigarettes (<i>Electronic</i>)	45%
Calculator (<i>Handheld</i>)	5%	Clock (<i>Time - Payroll & Wall</i>)	45%
Calendars	60%	Clothing (<i>Used</i>)	20%
Camcorder	FREE	Coloring (<i>Food</i>)	45%
Camera/Camera Video	FREE	Compressor (<i>Air</i>)	45%
Camera (<i>Digital</i>)	FREE	Costumes of Textile	20%
Camera (<i>Surveillance</i>)	FREE	Costumes other than Textile	45%
Can Opener (<i>Portable</i>)	25%	Curling Iron	35%
Can Opener (<i>Electric</i>)	45%	Chocolates	30%
Candies (<i>Soft</i>)	30%	Clothing (<i>Outer Wear</i>)	20%
Candies (<i>Hard</i>)	60%	Clothing (<i>Underwear</i>)	20%
Candles	45%	Coffee Makers	35%
Caps (<i>Graduation/Nurse</i>)	45%	Cologne	FREE
Car Alarm	FREE	Comforters (<i>Bed</i>)	45%
Cards (<i>ATM</i>)	45%	Computers	FREE
Carpet	45%	Computer Accessory	5%
Cash Register	45%	Computer Modem	10%
Casket (<i>Metal</i>)	45%		
Commercial Catalogs	40%		

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

Garbage bags	25%	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 (<i>Computer</i>)	5%
Glassware (<i>Crystal</i>)	5%	Insecticides	FREE
Gloves (<i>Surgical</i>)	10%	Helmets	10%
Gloves (<i>Plastic</i>)	20%	HIV Test Strips	FREE
Gloves (<i>Rubber</i>)	45%	Headphones	45%
Glue	45%	Insulin	FREE
Golf Carts	30%	Insulated Steel Panels	25%
Gowns (<i>Graduation</i>)	20%	iPad	FREE
Grits	FREE	iPod	35%
Gum (<i>chewing</i>)	30%	Iron (electric)	35%
Gum (<i>including Nicotene</i>)	20%	Inverters for Solar panels	FREE
Hair Dryers	35%	Jack (<i>Car</i>)	45%
Hair Dye/Rinse	25%	Jams, Jellies, Marmalade etc	FREE
Hair Conditioner	25%	Jewelry (<i>Costume</i>)	FREE
Hair Preparations	25%	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>)	45%	Karaoke Machine	35%
Hand Sanitizers	10%	Ketchup	FREE
Hangers (<i>Plastic</i>)	45%	Key Combination	20%
Hangers (<i>Wooden</i>)	35%	Keyboard (Musical instrument)	FREE
Hats	45%	Keys	45%
Hardi Plank/Board	FREE	Kidney Machines and Parts	FREE
Hearing Aids	FREE	Labels (<i>printed</i>)	45%
Heater (<i>Tankless Water</i>)	5%	Ladder (<i>Aluminum</i>)	45%
Heart Monitor	FREE	Lavatory seats and covers & fittings	25%
Honey (<i>Natural</i>)	FREE	Lawn Mower & Parts	35%
Hurricane Shutters (<i>Wood</i>)	5%	Life Jackets	FREE
Humidifiers	45%	Lime	5%

Locks	20%	Pantyhose	20%
Lumber	FREE	Paper (<i>Printing/Multipurpose</i>)	5%
Mattress	60%	Paper (<i>Toilet</i>)	25%
Mattress (<i>Air</i>)	45%	Pasta	FREE
Mannequins	45%	Peanut Butter	FREE
Malt Beverages	55%	Pens	FREE
Make Up	35%	Pencils	FREE
Magic Jack	10%	Perfumes	FREE
Microphone	35%	Pesticides	FREE
Microwave	35%	Pillows	45%
Mirrors (<i>Unframed</i>)	45%	Pipes (PVC)	35%
Mop	45%	Pineapples	40%
Mopeds	75%	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 (<i>w/ 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%	Potting Soil	25%
Nuts (<i>Commercially Packaged — >20lbs</i>)	5%	Prepared Chicken, Turkey,	
Oil (<i>Body</i>)	45%	- Ham, Beef	20%
Oil (<i>Coconut for cooking</i>)	FREE	Printer Multifunction	5%
Oil (<i>Motor</i>)	45%	Pudding / Jello-Pudding	20%
Oil (<i>Virgin/Sesame/Soybean</i>)	FREE	Radio	35%
Other Wearing Apparel	20%	Razor Blades	25%
Oven (<i>Electric</i>)	35%	Refrigerator (Household 30 cubic feet & under)	FREE
Oven (<i>Gas</i>)	5%	Refrigerator (Household over 30 cubic feet)	5%
Pans & Pots	25%	Remote Controls	45%
Pads (<i>Bed</i>)	45%	Rice (non-prepared)	FREE
Padlocks	20%	Rodenticides	FREE
Paint - Artist	25%		
Paint - Other	45%		

Rims (<i>mounted on tires</i>)	60%	Sunglasses (<i>Other</i>)	FREE
Rims (<i>only</i>)	45%	Supplements	FREE
Rugs	45%	Surveillance Security System	FREE
Rulers (<i>School</i>)	FREE	Tableware, Kitchenware (<i>Bio-degradable</i>)	5%
Rum	\$15 (<i>per proof gal.</i>)	Tea	FREE
Ruler (<i>Other</i>)	45%	Telephone (<i>Land/Cordless</i>)	10%
Salad Dressing	5%	Telephones (<i>Cellular</i>)	10%
Salmon Fillet	FREE	Television	35%
Sandals	20%	Tennis	20%
Sanitary (<i>Cups/Plates - Paper/Plastic</i>)	45%	Thread	10%
Sanitary Napkins (<i>Female</i>)	FREE	Tires (<i>Auto-Unmounted</i>)	25%
Sardines (<i>Canned</i>)	FREE	Tiles (<i>Marble</i>)	35%
Sausage	FREE	Tiles (<i>Ceramic</i>)	25%
Satellite	45%	Tiles (<i>Roofing</i>)	35%
Scooters	75%	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: (<i>with/without Collar</i>)	20%
Soup (<i>Canned</i>)	FREE	UPS System	45%
Spice Buns	20%	Umbrella	45%
Stockings	20%	Vacuum Cleaner	45%
Stove		Vehicles (New) 1.5 - 2.0 liter engine	45%
(Household 30 cubic feet & under gas or electric)	FREE	Vehicles	65%
(Household over 30 cubic feet gas or electric)	5%	Vehicles (<i>Hybrids not exceeding 50K</i>)	10%
Shower Curtain (<i>Plastic</i>)	45%	Vehicles (<i>Hybrids exceeding 50K</i>)	65%
Shower Curtain (<i>Fabric</i>)	30%	Vehicles/Trucks (<i>Cargo Carrying</i>)	65%
Stereo System	35%	Vehicles/Trucks (<i>over 20 tons</i>)	85%
Sugars and Syrups	FREE	Video Game Machine	45%
Sunglasses (<i>Prescription</i>)	FREE		

Virtual Reality Headsets		
	(with headset)	35%
	(without headset)	45%
Visual Teaching Aids		FREE
Vitamins		FREE
Walkie-Talkie		35%
Wallets		FREE
Washer (<i>Energy Efficient</i>)		5%
Washer (<i>Regular</i>)		5%
Watches		FREE
Watches (Pocket)		25%
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		20%
Wine		50%
Yeast		5%
Yogurt		FREE

DUTY FREE ITEMS

Aircrafts (*helicopters, aeroplanes*)

All Animal Food

All Doors

All Detergent (*Washing*)

All Sugars and Syrups

All Coffee

Baby Bottle

Baby Car Seat

Baby Cribs and Baby Playpen

BABY CLOTHING (up to Toddler 6)

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

Baby Stroller

Baby High Chair

Baby Pampers

Baby Bottle and Baby Nipples

Baby Wipes

Bags (*Urinary*)

Bandages

Blood Glucose Meter

Blood Glucose Test Strip

Blood Pressure Monitor

Books (*Exercise*)

Camcorder

Camera (*Digital*)

Camera (*Surveillance*)

Cereal

Computers

Computer Monitor

Computer Printer (not multi-functional)

Condensed Milk

Condoms

Contact Lens

Corned Beef (*Canned*)

Cough Drops

Cream

Defibrillator

Deli Meats

- *Beef/Ham Sliced/Un sliced*
- *Turkey Sliced/Un sliced*
- *Other Including Mixtures Sliced/Un sliced*

Deodorant

Disposable Underwear/Undergarments

Drones with camera

E-Book Reader (*Kindle/Nook/Sony Reader*)

DUTY FREE ITEMS

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

Surveillance Security System
Tea
Test Strips (*HIV, Diabetes, Pregnancy, Other Medical*)
Tofu
Tooth Brush
Toothpaste
Tomatoes (*Canned*)
Visual Teaching Aids
Various Fruits
Vitamins

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

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 (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.
7321.1110	Stoves not exceeding 30 inches in width	5.00	No.
7321.1190	Stoves (Other)	5.00	No.
7321.1211	Stoves not exceeding 30 inches in width (kerosene)	5.00	No.
7321.1219	Stoves (Other)	5.00	No.
7321.1291	Stoves not exceeding 30 inches in width	5.00	No.
7321.1299	Stoves (Other)	5.00	No.
7321.1911	Stoves not exceeding 30 inches in width	5.00	No.
7321.1919	Stoves (Other)	5.00	No.
7321.1991	Stoves not exceeding 30 inches in width	5.00	No.
7321.1999	Stoves (Other)	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.
8418.1010	Refrigerators of 30 cubic feet or less	15.00	No.
8418.1090	Refrigerators (Other)	15.00	No.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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.
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 Unit	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.
8502.1100	Generator of an output not exceeding 75 k VA	20.00	No.

SECOND SCHEDULE (REGULATION 149)**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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.
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.
8516.5000	Microwave oven	5.00	No.
8516.6010	Stoves not exceeding 30 inches in width	5.00	No.
8516.6090	Stoves (Other)	5.00	No.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
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 <u>exceeding 800 cc</u>	50.00	No.
8711.5000	With reciprocating internal combustion; piston engine of a cylinder capacity <u>exceeding 800 cc</u>	50.00	No.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

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 under 1000 cc	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 25-84 years)	250.00	No.
8703.2150	— Vintage Vehicles (vehicles 85 years and older)	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 25-84 years)	250.00	No.
8703.2250	— Vintage Vehicles (vehicles 85 years and older)	250.00	No.
8703.23	— New Motor Vehicles		
8703.2311	— New Motor Vehicles of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	250.00	No.
8703.2319	— Other 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 25-84 years)	250.00	No.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

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 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 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.
8703.4030	— Used Hybrid motor vehicle of value exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.4040	— Used Hybrid motor vehicle of value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.4050	— Used Hybrid motor vehicle of value not exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.4060	— Used Hybrid motor vehicle of value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.5030	— Used Hybrid motor vehicles of a value exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.5040	— Used Hybrid motor vehicles of value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Meas- urement
8703.5050	— Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.5060	— Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.6030	— Used Hybrid motor vehicles exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.6040	— Used Hybrid motor vehicles of a value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.6050	— Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.6060	— Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.7030	— Used Hybrid motor vehicles of a value exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.7040	— Used Hybrid motor vehicles of a value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.7050	— Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.7060	— Used Hybrid motor vehicles of a value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.8030	— Used Electric motor vehicles of a value exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.8040	— Used Electric motor vehicles of a value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.8050	— Used Electric motor vehicles of a value exceeding \$50,000 not exceeding 10 years	250.00	No.
8703.8060	— Used Electric motor vehicles of a value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	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.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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.
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 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.

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8704.9020	— Used hybrid and electric vehicles of a value exceeding \$50,000 not exceeding 10 years	250.00	No.
8704.9030	— Used hybrid and electric vehicles of a value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8704.9040	— Used hybrid and electric vehicles of value not exceeding \$50,000	250.00	No.
8704.9050	— Used hybrid and electric vehicles of a value not exceeding \$50,000 not exceeding 10 years	250.00	No.
8704.9060	— Used hybrid and electric vehicles of a value not exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.



Government Concessions

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)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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.

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8711.6010	Electric motorcycles	50.00	No.
8711.9000	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.