



# CONTACT INFORMATION

## CUSTOMS HEADQUARTERS

Customs House  
University Drive  
P.O. Box N-155  
Tel: 242.604.3124 and 242.604.3125  
Email: customs@bahamas.gov.bs

## CUSTOMS HEADQUARTERS (Freeport)

Tel: 242.602.9400  
Email: customsfreeport@bahamas.gov.bs

## TRAINING UNIT - (Headquarters)

Tel: 242.604.3118/ 3116/ 3114/ 3540  
Email: customtrainingunit@bahamas.gov.bs

## ENTRY CHECKING (Arawak Cay)

Tel: 242.604.3172/3208/3035/3165

## ENTRY CHECKING (GFT)

Tel: 242.604.3321/3319/3313  
Email: entrycheckingnassau@bahamas.gov.bs

## VALUATIONS UNIT (Arawak Cay)

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## RELEASING UNIT (Arawak Cay)

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Email: arawakcaydock@bahamas.gov.bs

## REFUNDS (Headquarters)

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## BONDED GOODS (Arawak Cay)

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## EXAMINATIONS (Arawak Cay)

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Email: examinationsnassau@bahamas.gov.bs

## INVESTIGATIONS UNIT

Tel: 242.604.3050/3363  
Email: investigationsnassau@bahamas.gov.bs

## TARIFF MATTERS UNIT

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## COMPUTER ROOM & E.D.I

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## BESW HELPDESK - (Headquarters)

Tel: 242.604.3168/3005/3306  
Email: besw@bahamas.gov.bs

## GLADSTONE FREIGHT TERMINAL

Tel: 242.604-3310/3307/3309  
Email: cust\_gftnassau@bahamas.gov.bs

## AIR FREIGHT

Tel: 604-3257/3564/3261  
Email: airfreightnassauairport@bahamas.gov.bs

## LYNDEN PINDLING INT'L AIRPORT

Tel: 604-3271/3279/3275/3284  
Email: cust\_lpia@bahamas.gov.bs  
Email: nassauairport@bahamas.gov.bs

## HARBOUR OFFICE

Tel: 242.604.3344/3342/3345  
Email: harbourofficenassau@bahamas.gov.bs

## ABACO

Tel: 242.367.2522/2525 Airport: 367.2026  
Email: marshharbourdock@bahamas.gov.bs

## EXUMA

Tel: 242.336.2072 or 242.345.0071  
Email: exumadock@bahamas.gov.bs



*Produced by the Bahamas Customs & Excise Department*

# THE Bahamas Customs & Excise Department



# RATES of DUTY

Frequently Imported Items  
Processing  
Environmental Levy  
and VAT Fees

## Know Before You Go!

### 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](http://www.bahamascustoms.gov.bs)*

## 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**

~ <b>\$100</b> ( <i>Amount after Exemption</i> )	=	\$ 100.00
~ <b>\$100</b> ( <i>value</i> ) * 35% ( <i>duty rate</i> )	=	\$ 35.00
~ Environment Levy fee for Television	=	\$ 5.00
~ Total Landed Cost		<u>\$140.00</u>
~ <b>\$140 * 10%</b> (VAT)	=	<u>\$ 14.00</u>

**Total Amount to be Paid = \$35 + \$5 + \$14.00 = \$54.00**

### 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> ( <i>value</i> ) * 35% ( <i>duty rate</i> )	=	\$ 140.00
~ <b>\$400</b> ( <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>
~ <b>\$655 * 10%</b> (VAT)	=	<u>\$ 65.50</u>

**Total Amount to be Paid = \$140 + \$10 + \$5 + \$65.50 = \$220.50**

## 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.

### 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.



## 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 –**

- (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.  
 (c) 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) (20ft Containers Imported & Exported)	= \$ 10.00
~ Total Landed Cost	<u>\$ 17,910.00</u>
~ \$17,910 * 10% (V.A.T.)	<u>\$ 1,791.00</u>

**Total Amount to be Paid = \$6,500 + \$100 + \$250 + \$50 + \$1,791.00 = \$8,901.00**

Over 10 Years — 20% Environmental Levy

### 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:  
Frequently Asked



DEPARTMENT OF  
INLAND REVENUE  
Central Revenue Administration

242-225-7280 -  
Questions

Facebook: VAT Bahamas  
[www.vat.revenue.gov.bs](http://www.vat.revenue.gov.bs) - **Register Today!**  
[www.vat.bahamas.gov.bs](http://www.vat.bahamas.gov.bs) - **For more information**



# 2022 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 Liabile.

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

4

**We've  
Changed how  
We do  
business!**



# click2clear

YOUR NEW CUSTOMS ONLINE PORTAL

Click2Clear (formerly the *Bahamas Electronic Single Window*) is a new initiative implemented by The Bahamas Government to facilitate one access point for traders and businesses within The Bahamas that is connected to various government agencies. This new initiative will replace the current EDI system being used to submit and clear declarations. The system will allow certain processes within the Customs Department that normally took two to three hours to complete, to be completed within a few minutes, thus making trade in the Bahamas much easier.

To access the new system one must first register online at:

<https://www.besw.gov.bs/TFBSEW/registration/registrationPage.jsp>.

Click2Clear is a system for the **Import and Export of Cargo Only**. This does **not** include **baggage claim** after returning from vacation or travel abroad. For instance, ordering online either by air or sea for companies like MailBoat, FedEx, ZipX, DHL etc...

The following information is required for registration for companies –

- Certificate of Registration (TIN)
- Compliance certificate
- Current Business License
- Broker License
- Identification

#### List of clientele

1. Click2Clear is now live, encompassing the entire Bahamas.
2. Click2Clear (C2C) is equipped with a robust risk module, which allows C2C to instantaneously check a declaration submitted into it. In an effort to modernize the Department, Our focus will change to post entry checking rather than pre entry checking which is centered around trade facilitation.
3. The Government of the Bahamas with the assistance of the Inter-American Bank (IADB or IDB) is implementing a trade sector support program. The overall objective of the program is to improve the operational efficiency of the Customs

and Excise Department (CED) and to prepare the Government of the Bahamas for accession to the World Trade Organization.

**The program is divided into three components:**


1. **Strengthening the Customs Management** through modernizing the Organizational structure and our human resources capabilities.
2. **Modernizing Customs Operations** – hence the establishment of the Click2Clear interface.
3. **Enhancement of International Trade Institutional Platform** which is being Component 2 the single largest component of the program , contains 4 areas of activity
  - Business Process re-engineering
  - Customs Automated Management System
  - Strengthening border control and security
  - Trade Facilitation

There are stakeholders connected to the C2C; Stakeholders are the persons who have interest or concerns in the business of the Customs Department. This would include all concerned citizens and all businesses within The Commonwealth of The Bahamas. More specifically, our Stakeholders include:

- Shipping Companies
- All Shipping agents
- Couriers
- Intermediary companies
- Airlines
- Airline Agents
- Brokers
- Importers
- Governmental Agencies
- Retail Business owners
- Wholesale Companies
- Exporters
- Agents
- Residents

**Working hard to serve you better!**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8418.1010	Refrigerators of 30 cubic feet or less	15	No.
8418.1090	Refrigerators (Other)	15	No.



**The Bahamas  
Customs and  
Excise  
Department**

**Currency and  
Monetary Instruments**  
FOR THE ENFORCEMENT OF THE CURRENCY  
DECLARATION ACT.

**WARNING: ALL ARRIVING AND DEPARTING  
PASSENGERS TRAVELING WITH**

**\$10,000.00**

**OR MORE IN CASH AND/OR THE EQUIVALENT  
NEGOTIABLE INSTRUMENTS MUST MAKE A  
WRITTEN DECLARATION. FAILURE TO DO SO  
MAY INCUR PENALTIES.**

**COMPTROLLER OF CUSTOMS**

Blood Glucose Test Strip	FREE	Catheters	FREE
Blood Pressure Monitor/ Meter	FREE	CD (Blank)	10%
Boats (Pleasure)	FREE	CD Players	35%
Books (Exercise)	FREE	CD with Music/Movies	10%
Books (Receipt)	45%	Cereal	FREE
Books (Coloring)	FREE	Cement (Portland)	FREE
Books (Reading)	FREE	Chafing Pans (Stainless Steel)	45%
Brake Pads	60%	Cheese	5%
Bras	20%	Chicken (Parts)	10%
Brake Fluid	40%	Chicken (Whole)	30%
Bread	FREE	Christmas Lights	35%
Business Cards (Blanks)	40%	Christmas Ornaments	45%
Business Cards (Printed)	60%	Christmas Lights (LED)	FREE
Butter	FREE	Christmas Tree (Artificial)	45%
Brochures (Educational)	30%	Christmas Tree (Fresh)	35%
Brochures (Advertising)	40%	Cigars	\$3.00 per stick
Broom	45%	Cigarettes	\$0.25 per stick
Cabinets (Wooden)	25%	Cigarillos, etc (Other)	300%
Cabinets (Office)	45%	Cigarettes (Electronic)	45%
Cable (USB Cord)	FREE	Clock (Time - Payroll & Wall)	45%
Cakes, Pastries, Biscuits	20%	Clothing (Used)	20%
Calculator (Electric)	10%	Coloring (Food)	45%
Calculator (Handheld)	5%	Compressor (Air)	45%
Calendars	60%	Costumes of Textile	20%
Camera/Camera Video	FREE	Costumes other than Textile	45%
Camera (Digital)	FREE	Curling Iron	35%
Camera (Surveillance)	FREE	Chocolates	30%
Can Opener (Portable)	25%	Clothing (Outer Wear)	20%
Can Opener (Electric)	45%	Clothing (Underwear)	20%
Candies (Soft)	30%	Coffee Makers	35%
Candies (Hard)	60%	Cologne	FREE
Candles	45%	Comforters (Bed)	45%
Caps (Graduation/Nurse)	45%		
Car Alarm	60%		
Cards (ATM)	45%		
Carpet	45%		
Cash Register	45%		
Casket (Metal)	45%		
Commercial Catalogs	40%		

Computers	FREE	Dryer (Clothes)	45%
Computer Accessory	FREE	Dryer (Less than 22lbs capacity)	5%
Computer Modem	FREE	Durock	FREE
Computer Monitor	FREE	E-Book Reader ( <i>Kindle/Nook/Sony Reader</i> )	FREE
Computer Printer	FREE	Earphones	FREE
Computer Multi-function Printer	FREE	Eaves Drip	5%
Computer Router	FREE	Electric Motorcycles	10%
Computer Scanner	5%	Energy Drinks	55%
Computer Software	FREE	Engine ( <i>Aircraft</i> )	5%
Condensed Milk	FREE	Engine ( <i>Car</i> )	60%
Condoms	FREE	Engine ( <i>Boat</i> )	5%
Contact Lens	FREE	Envelopes	25%
Copy Paper ( <i>Multi-purpose</i> )	5%	Exercise Machines	FREE
Corned Beef ( <i>Canned</i> )	FREE	Eye Glasses ( <i>Prescription</i> )	FREE
Cough Drops	FREE	Eggs	5%
Crayons	FREE	Fabrics	30%
Cream	FREE	Fabric Softener	25%
Curtains	30%	Face Shield	FREE
Defibrillator	FREE	Fans	FREE
Degreasers	45%	Fax Machines	5%
<b>Deli Meats</b>		Felt	FREE
•Beef,	FREE	Fertilizers	FREE
•Ham	FREE	Fire stick	10%
•Turkey Sliced/Un sliced	FREE	Fish Bait	FREE
•Other Including Mixtures Sliced/Un sliced	FREE	Fish Hooks	20%
Deodorant	FREE	Fish Reels	20%
Dishes ( <i>Ceramic</i> )	45%	Fish Rods	20%
Dishes ( <i>Porcelain/China</i> )	5%	Flashing	20%
Doors (Interior or exterior)	FREE	Flashlights	25%
Drywall	FREE	Fountain Pens	FREE
Dried Mixed Fruit ( <i>Packed</i> )	35%	Flatware ( <i>Knife/Fork/Spoon</i> )	25%
Dried Mixed Fruits ( <i>Unpacked &gt;20lb</i> )	5%	Flooring ( <i>Wood Parquet</i> )	25%
Disposable Underwear	FREE	Flour	FREE
Dolls	20%		
Drapes	30%		
Drones with camera	FREE		

**SECOND SCHEDULE (REGULATION 149)**

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8711.2091	With reciprocating internal combustion Less than 10 years; piston engine of a cylinder capacity <b>exceeding 50 cc</b> but not exceeding 250 cc	50	No.
8716.1000	Trailers and semi-trailers of the caravan type, for housing or camping	500	No.
8716.2000	Self-loading or self-unloading trailers and semi-trailers for agriculture purposes	500	No.
8716.3100	Tanker trailers and semi-trailers	500	No.
8716.3900	Other	25	No.
8716.4000	Other trailers and semi-trailers	25	No.
8716.8000	Other vehicles	25	No.
8904.0010	Tugs and pusher craft of 150 gross ton or more	500	No.
8904.0090	Other	500	No.
7321.1110	Stoves not exceeding 30 inches in width	5	No.
7321.1190	Stoves (Other)	5	No.
7321.1211	Stoves not exceeding 30 inches in width (kerosene)	5	No.
7321.1219	Stoves (Other)	5	No.
7321.1291	Stoves not exceeding 30 inches in width	5	No.
7321.1299	Stoves (Other)	5	No.
7321.1911	Stoves not exceeding 30 inches in width	5	No.
7321.1919	Stoves (Other)	5	No.
7321.1991	Stoves not exceeding 30 inches in width	5	No.
7321.1999	Stoves (Other)	5	No.
7321.8100	Other appliances - gas or fuel	5	No.
7321.8200	Appliances for liquid fuel	5	No.
7321.8900	Appliances for solid fuel	5	No.

SECOND SCHEDULE (REGULATION 149)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Meas- urement
8711.2010	Motor cycles Less than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity <b>not exceeding 125 cc</b>	50	No.
8711.2020	Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity <b>not exceeding 125 cc</b>	20% of Landed Cost	No.
8711.2020	Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity <b>not exceeding 125 cc</b>	20% of Landed Cost	No.
8711.2099	With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity <b>exceeding 50 cc</b> but not exceeding 250 cc	20% of Landed Cost	No.
8711.3010	With reciprocating internal combustion Less than 10 years; piston engine of a cylinder capacity <b>exceeding 250 cc</b> but not exceeding 500 cc	50	No.
8711.3020	With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity <b>exceeding 250 cc</b> but not exceeding 500 cc	20% of Landed Cost	No.
8711.4010	With reciprocating internal combustion Less than 10 years; piston engine of a cylinder capacity <b>exceeding 500 cc</b> but not exceeding 800 cc	50	No.
8711.4020	With reciprocating internal combustion More than 10 years; piston engine of a cylinder capacity <b>exceeding 500 cc</b> but not exceeding 800 cc	20% of Landed Cost	No.
8711.5010	With reciprocating internal combustion less than 10 years; piston engine of a cylinder capacity <b>exceeding 800 cc</b>	50	No.
8711.5020	With reciprocating internal combustion more than 10 years; piston engine of a cylinder capacity <b>exceeding 800 cc</b>	20% of Landed Cost	No.
8711.6010	Electric motorcycles not exceeding 10 years	50	No.
8711.6020	Electric motorcycles exceeding 10 years	20% of landed cost	No.
8711.9000	Other motorcycles	50	No.

Flowers ( <i>Artificial</i> )	45%	Hair Conditioner	25%
Flowers ( <i>Fresh - Cut</i> )	35%	Hair Preparations	25%
Flowers ( <i>Plants</i> )	25%	Hair ( <i>Artificial/Human</i> )	45%
Flyers ( <i>advertising</i> )	40%	Handbags	FREE
Freezer ( <i>Household type</i> )	5%	Hand Towels ( <i>Paper</i> )	45%
Fresh Fruits ( <i>excluding Pineapple 40%</i> )	FREE	Hand Sanitizers	FREE
Furniture ( <i>Household</i> )	25%	Hangers ( <i>Plastic</i> )	45%
Furniture ( <i>Other</i> )	45%	Hangers ( <i>Wooden</i> )	35%
Fireworks	45%	Hats	45%
Fire Extinguishers	FREE	Hardi Plank/Board	FREE
Flags of Nation & Other Flags	25%	Headphones	FREE
Floss ( <i>Dental</i> )	5%	Hearing Aids	FREE
Flour ( <i>Non-prepared</i> )	FREE	Heater ( <i>Tankless Water</i> )	5%
Fruit Snacks	30%	Heart Monitor	FREE
Fruit Cocktail	FREE	Hedge Shears	10%
Fryer ( <i>Non Electric</i> )	5%	Honey ( <i>Natural</i> )	FREE
Games ( <i>On Disc</i> )	10%	Hurricane Shutters ( <i>Wood</i> )	5%
Garbage bags ( <i>Environmental Friendly</i> )	FREE	Humidifiers	45%
Garden Hose	45%	Helmets	10%
Gatorade	30%	HIV Test Strips	FREE
Generators	FREE	Hoes	10%
Glitter	45%	Hover Boards	20%
Glassware	45%	Ice Cream	20%
Glassware ( <i>Crystal</i> )	5%	Ice cream & popsicles	20%
Gloves ( <i>Gardening</i> )	10%	Ice & Water Shield	FREE
Gloves ( <i>Surgical</i> )	10%	Ice Cream Machine	45%
Gloves ( <i>Plastic</i> )	20%	Incubators	FREE
Gloves ( <i>Rubber</i> )	45%	Industrial Sanitizer	FREE
Glue	20%	Ink ( <i>Computer</i> )	5%
Golf Carts	30%	Insecticides	FREE
Electric	10%	Insulin	FREE
Gowns ( <i>Graduation</i> )	20%	Insulated Steel Panels	25%
Grits	FREE		
Gum ( <i>chewing</i> )	30%		
Gum ( <i>including Nicotene</i> )	20%		
Hair Dryers	35%		
Hair Dye/Rinse	25%		



IPad	FREE	Mask (Cloth)	25%
Iron (electric)	35%	Microphone	35%
Inverters for Solar panels	FREE	Microwave	35%
Jack (Car)	45%	Milk	FREE
Jams, Jellies, Marmalade etc	FREE	Mirrors (Unframed)	45%
Jewelry (Costume)	FREE	Mop	45%
Jewelry (Gold / Silver / Platinum)	FREE	Mopeds	75%
Jet Skis	10%	Motorcycles	75%
Juice 100%	FREE	Motorcycles—Electric	5%
Karaoke Machine	35%	Mouthwash	5%
Ketchup	FREE	Nails (Building)	FREE
Keyboard (Musical instrument)	FREE	Neck Ties	20%
Keys	20%	Newspapers	5%
Kidney Machines and Parts	FREE	Nicotine Patches	FREE
Labels (printed)	45%	Noodles	FREE
Ladder (Aluminum)	45%	Novelties	45%
Lavatory seats and covers		Nuts (Individually Packaged)	25%
& fittings (of Steel)	25%	Nuts (Commercially Packaged — >20lbs)	5%
Of plastic	5%	Oil (Body)	45%
Lawn Mower & Parts	35%	Oil (Coconut for cooking)	FREE
Life Jackets	FREE	Oil (Motor)	45%
Lime	5%	Oil (Virgin/Sesame/Soybean)	FREE
Locks	20%	Other Wearing Apparel	20%
Lumber	FREE	Oven (Electric)	35%
Machetes	10%	Oven (Gas)	5%
Mask Cloth	25%	Pans & Pots	25%
Matlocks	10%	Pads (Bed)	45%
Mattress	60%	Padlocks	20%
Mattress (Air)	45%	Paint - Artist	25%
Mannequins	45%	Paint - Other	45%
Malt Beverages	55%	Pantyhose	20%
Make Up	35%	Paper (Printing/Multipurpose)	5%
		Paper (Toilet)	25%
		Pasta	FREE
		Peanut Butter	FREE

## SECOND SCHEDULE (REGULATION 149)

### Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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	No.
8704.3220	—Used vehicles of g.v.w. exceeding 5 tonnes and not exceeding 10 years.	250	No.
8704.3230	— Used vehicles of g.v.w. exceeding 5 tonnes and exceeding 10 years.	20% of Landed Cost	No.
8704.9001	— New hybrid of a value exceeding \$70,000	250	No.
8704.9002	— Used hybrid vehicles of a value exceeding \$70,000 not exceeding 10 years	250	No.
8704.9003	— New hybrid vehicles of a value not exceeding \$70,000	250	No.
8704.9004	— Used hybrid and vehicles of value not exceeding \$70,000 exceeding 10 years	250	No.
8704.9005	— Used hybrid and electric vehicles of a value exceeding \$70,000 exceeding 10 years	250	No.
8704.9006	— New electric vehicles of a value exceeding \$70,000	250	No.
8704.9007	Used electric vehicles of a value exceeding \$70,000 not exceeding 10 years	250	No.
8704.9008	New electric vehicles of a value not exceeding \$70,000 exceeding 10 years	250	No.
8704.9001	Used electric vehicles of a value not exceeding \$70,000 exceeding 10 years	250	No.
8704.9010	Used electric vehicles of value exceeding \$70,000 exceeding 10 years	250	No.
8704.9090	Other	250	No.
8711.1010	Motor cycles Less than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity <b>not exceeding 50 cc</b>	50	No.
8711.1020	Motor cycles More than 10 yrs: with reciprocating internal combustion; piston engine of a cylinder capacity <b>not exceeding 50 cc</b>	20% of Landed Cost	No.



SECOND SCHEDULE (REGULATION 149)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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	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	No.
8704.1020	— Used dumpers designed for off highway use not exceeding 10 years	250	No.
8704.1030	— Used dumpers designed for off highway use	20% of Landed Cost	No.
8704.1030	exceeding 10 years	20% of Landed Cost	No.
8704.2110	— New vehicles of g.v.w. not exceeding 5 tonnes	250	No.
8704.2120	— Used vehicles of g.v.w. not exceeding 5 tonnes and not exceeding 10 years	250	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	250	No.
8704.2220	— Used vehicles of g.v.w. exceeding 5 tonnes but	250	No.
8704.2230	— Used vehicles of g.v.w. exceeding 5 tonnes but	20% of Landed Cost	No.
8704.2310	—New vehicles of g.v.w exceeding 20 tonnes	250	No.
8704.2320	—Used vehicles of g.v.w exceeding 20 tonnes and not exceeding 10 years	250	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	No.
8704.3120	Used vehicles of g.v.w. not exceeding 5 tonnes and	250	No.

Pens	FREE	Rims ( <i>only</i> )	60%
Pencils	FREE	Rugs	45%
Perfumes	FREE	Rulers ( <i>School</i> )	FREE
Pesticides	FREE	Rum	\$15 (per proof gal.)
Picks	10%	Ruler ( <i>Other</i> )	45%
Pillows	45%	Salad Dressing	5%
Pipes (PVC)	5%	Salmon Fillet	FREE
Pineapples	40%	Sandals	20%
Pitch Forks	10%	Sanitary Napkins ( <i>Female</i> )	FREE
Plastic Wares	20%	Sardines ( <i>Canned</i> )	FREE
Plumbing		Sausage	FREE
-Bath Tubs	5%	Satellite	45%
-Sinks	5%	Scooters	75%
-fixtures	5%	Scooters (Kick Push)	20%
Plywood	FREE	Sewing Machine	5%
Point Of Sale System	FREE	Seasonings	5%
Postcards ( <i>Other</i> )	40%	Segways	20%
Postcards ( <i>w/ Bahamian Scenes</i> )	25%	Shampoo	25%
Posters	40%	Shears	10%
Potato Chips	FREE	Shrimp	FREE
- Other Chips	20%	Shrimp Bait	Free
Potting Soil	25%	Sheets ( <i>Linen</i> )	30%
Printer Multifunction	FREE	Sheet Rock	FREE
Pudding / Jello-Pudding	20%	Shoes/Slippers	20%
Rakes	10%	Shower Curtain ( <i>Plastic</i> )	20%
Radio	35%	Shower Curtain ( <i>Fabric</i> )	30%
Razor Blades	25%	Soaps	FREE
Refrigerator ( <i>Household 30 cubic feet &amp; under</i> )	FREE	Socks	20%
Refrigerator ( <i>Household over 30 cubic feet</i> )	5%	Soup ( <i>Canned</i> )	FREE
Remote Controls	45%	Speakers ( <i>Bluetooth</i> )	FREE
Rice ( <i>non-prepared</i> )	FREE	Spice Buns	20%
Rodenticides	FREE	Stereo System	35%
Rims ( <i>mounted on tires</i> )	60%	Stockings	20%

Stove (Less than 30")	FREE	Vacuum Cleaner	45%
Stove (wider than 30")	5%	Vehicles ( <b>New</b> ) 1.5 - 2.0 liter engine	45%
(Household 30 cubic feet & under gas or electric)	FREE	Vehicles (Electric exceeding 70k)	25%
(Household over 30 cubic feet gas or electric)	5%	Vehicles	25%
Sugars and Syrups	FREE	Vehicles ( <i>Hybrids not exceeding 70K</i> )	10%
Sunglasses ( <i>Prescription</i> )	FREE	Vehicles ( <i>Hybrids exceeding 70K</i> )	65%
Sunglasses ( <i>Other</i> )	FREE	Vehicles (Electric not exceeding 70k)	10%
Supplements	FREE	Vehicles/Trucks ( <i>Cargo Carrying</i> )	65%
Surge Protectors	5%	Vehicles/Trucks ( <i>over 20 tons</i> )	85%
Surgical Masks	FREE	Video Game Machine	45%
Surveillance Security System	FREE	Virtual Reality Headsets	45%
Tableware, Kitchenware (Bio-degradable)	5%	Visual Teaching Aids	FREE
Tea	FREE	Vitamins	FREE
Telephone ( <i>Land/Cordless</i> )	10%	Walking Sticks	FREE
Telephones ( <i>Cellular</i> )	10%	Walkie-Talkie	35%
Television	35%	Wallets	FREE
Tennis	20%	Washing machine	5%
Thread	10%	Watches	FREE
Tires ( <i>Auto-Unmounted</i> )	25%	Watches (Smart)	FREE
Tiles (Marble)	35%	Watches (Pocket)	25%
Tiles (Ceramic)	25%	Water Heater ( <i>Gas</i> )	25%
Tiles (Roofing)	20%	Water Heaters ( <i>Solar</i> )	5%
Toaster	35%	Water Pump ( <i>vehicle</i> )	45%
Tools ( <i>Hand</i> )	25%	Water Pump ( <i>Well</i> )	45%
Tooth Brush & Tooth Paste	FREE	Wigs	45%
Towels	30%	Windows	
Toys	20%	- Aluminum double glazed or vacuum seal	25%
Transmission Fluids	40%	- Vinyl double glazed or vacuum Sealed	FREE
Tricycle	FREE	- Other ( <i>Aluminum</i> )	20%
Tuna ( <i>Canned</i> )	FREE	Wine	50%
Turkey	5%	Yeast	5%
T-Shirts: (with/without Collar)	20%	Yogurt	FREE
UPS System	45%		
Umbrella	45%		

SECOND SCHEDULE (REGULATION 149)

Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
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	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	No.
8703.5040	— Used Hybrid motor vehicles of value exceeding \$50,000 exceeding 10 years	20% of Landed Cost	No.
8703.5050	— Used Hybrid motor vehicles of a value not exceeding \$50,000 not exceeding 10 years	250	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	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	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	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	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	No.

SECOND SCHEDULE (REGULATION 149)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8703.2311	— New Motor Vehicles of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	250	No.
8703.2319	— Other New Motor Vehicles	250	No.
8703.2320	— <b>Used Motor vehicles</b> not exceeding 10 years	250	No.
8703.2330	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2340	— Antique Vehicles (vehicles 25-84 years)	250	No.
8703.2350	— Vintage Vehicles (vehicles 85 years & older)	250	No.
8703.2410	— New motor vehicles	250	No.
8703.2420	— Used motor vehicles not exceeding 10 years	250	No.
8703.2430	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2440	— Antique Vehicles (vehicles 25-84 years)	250	No.
8703.2450	— Vintage Vehicles (vehicles 85 years & older)	250	No.
8703.3210	— New motor vehicles	250	No.
8703.3220	— Used motor vehicles not exceeding 10 years	250	No.
8703.3230	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3240	— Antique Vehicles (vehicles 25-84 years)	250	No.
8703.3250	— Vintage Vehicles (vehicles 85 years & older)	250	No.
8703.3310	— New motor vehicles	250	No.
8703.3320	— Used motor vehicles not exceeding 10 years	250	No.
8703.3330	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.3340	— Antique Vehicles (vehicles between 25-84 years)	250	No.
8703.3350	— Vintage Vehicles (vehicles 85 years & older)	250	No.
8703.4030	— Used Hybrid motor vehicle of value exceeding	250	No.

**DUTY FREE ITEMS**

Aircrafts ( <i>helicopters, aeroplanes</i> )	Face Shields
All Animal Food	Fertilizers
All Doors	Flours
All Detergent ( <i>Washing</i> )	Fish ( <i>Canned</i> )
All Sugars and Syrups	Fresh Fruits
All Coffee	Hand Sanitizer/Industrial
Baby Bottle	Hazmat Suits
Baby Car Seat	Grits
Baby Cribs and Baby Playpen	Hearing Aids
<b>BABY CLOTHING (up to Toddler 6)</b>	Incubators
• <i>not knitted (or crocheted)</i>	Insecticides
• <i>knitted &amp; crocheted</i>	Insulin
Baby Stroller	IPad
Baby High Chair	Inverters for Solar panels
Baby Pampers	Juice 100%
Baby Bottle and Baby Nipples	Ketchup
Baby Wipes	Kidney Machines and Parts
Bags ( <i>Urinary</i> )	LED Lights Fixtures
Bandages	Light Bulbs ( <i>Fluorescent Energy Saving</i> )
Blood Glucose Meter	Light Bulbs ( <i>LED</i> )
Blood Glucose Test Strip	Oil ( <i>Cooking</i> )
Blood Pressure Monitor	Pads ( <i>Bed - Disposable</i> )
Books ( <i>Exercise</i> )	Plywood
Camcorder	Processing Equipments ( <i>Cottage &amp; Light Industry Act</i> )
Camera ( <i>Digital</i> )	Mayonnaise
Camera ( <i>Surveillance</i> )	Meat ( <i>Cow</i> )
Cereal	Meat ( <i>Mutton</i> )
Computers	Medical Garments
Computer Monitor	Medical Grade Examination Gloves
Computer Printer (not multi-functional)	Medicine
Condensed Milk	Needles ( <i>Medicinal</i> )
Condoms	Noodles
Contact Lens	Nut ( <i>Spreads</i> )
Corned Beef ( <i>Canned</i> )	Pampers
Cough Drops	Potatoes ( <i>Prepared</i> )
Cream	Pesticides
Defibrillator	Raw materials ( <i>Cottage &amp; Light Industry Act</i> )
<b>Deli Meats</b>	Refrigerators (Household)
• <i>Beef/Ham Sliced/Un sliced</i>	Rice
• <i>Turkey Sliced/Un sliced</i>	Salmon ( <i>Pacific, Atlantic, Sockeye, Other</i> )
• <i>Other Including Mixtures Sliced/Un sliced</i>	Sanitary Napkins ( <i>Female</i> )
Deodorant	Sardines ( <i>Canned</i> )
Disposable Underwear/Undergarments	Solar Panels
Drones with camera	Sausage
E-Book Reader ( <i>Kindle/Nook/Sony Reader</i> )	Shrimp Bait
Exercise Equipment	Solar Panel System ( <i>approval from Minister</i> )
Eye Glasses	

## DUTY FREE ITEMS

Stoves (Household)  
 Soup (Canned)  
 Sugar  
 Sunglasses  
 Supplements  
 Surgical Caps  
 Surgical Garments  
 Surgical Mask  
 Surveillance Security System

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

## 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 of The Bahamas, who prior to their departure from The Bahamas on that journey was a citizen or permanent resident of The Bahamas.



## SECOND SCHEDULE (REGULATION 149)

## Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
8507.3000	Nickel-cadmium	5	No.
8507.4000	Nickel-iron	5	No.
8507.6000	Lithium-ion	5	No.
8507.8000	Other accumulators	5	No.
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	No.
8702.1020	— With compression-ignition internal combustion piston engine (diesel or semi-diesel), exceeding 10 years.	250	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	No.
8703.2120	— Used motor Vehicles, not exceeding 10 years.	250	No.
8703.2130	— Used motor Vehicles, exceeding 10 years.	20% of Landed Cost	No.
8703.2140	— Antique Vehicles (vehicles 25-84 years)	250	No.
8703.2150	— Vintage Vehicles (vehicles 85 years and older)	250	No.
8703.2210	— New Motor vehicles	250	No.
8703.2220	— Used motor vehicles not exceeding 10 years	250	No.
8703.2230	— Used motor vehicles exceeding 10 years	20% of Landed Cost	No.
8703.2240	— Antique Vehicles (vehicles 25-84 years)	250	No.
8703.2250	— Vintage Vehicles (vehicles 85 years and older)	250	No.
<b>8703.2300</b>	<b>— New Motor Vehicles</b>		



## Environmental Levies

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	300	No.
8419.1990	Other Water Heaters	20	No.
8419.8900	Other, cookers, etc	20	No.
8427.1000	Fork-lift trucks: self-propelled trucks powered by an electric motor	200	No.
8427.2000	Other self-propelled trucks	200	No.
8427.9000	Other trucks	250	No.
8429.1100	Bulldozers and angle dozers: Track laying	300	No.
8429.1900	Other Bull dozers	300	No.
8429.2000	Graders and levelers	300	No.
8429.3000	Scrapers	300	No.
8429.4000	Tamping machines and road rollers	300	No.
8429.5100	Mechanical shovels, excavators and shovel loaders; front-end shovel loaders	300	No.
8429.5200	Machinery with a 360° revolving superstructure	300	No.
8429.5900	Other Mechanical shovels, excavators and shovel loaders	300	No.
8470.5020	Point of Sale systems	5	No.
8476.2100	Automatic beverage-vending machines; incorporating heating or refrigerating devices	25	No.
8476.2900	Other Automatic beverage-vending machines	25	No.
8476.8100	Other machines; incorporating heating or refrigerating devices	25	No.
8476.8900	Other Automatic beverage-vending machines	25	No.
8507.2000	Other lead-acid accumulators	5	No.



- 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;

**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.*

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
8504.3300	Transformers having a power handling capacity exceeding 16 k VA but not exceeding 500 k VA	2	No.
8504.3400	Transformers having a power handling capacity exceeding 500 k VA	2	No.
8507.1000	Lead-acid of a kind used for starting piston engines	5	No.
8516.5000	Microwave oven	5	No.
8516.6010	Stoves not exceeding 30 inches in width	5	No.
8516.6090	Stoves (Other)	5	No.
8517.1100	Line telephone sets with cordless handsets	5	No.
8517.1200	Telephones for cellular networks or for other wireless networks.	5	No.
8517.1800	Other Phones	5	No.
8528.7200	Television	5	No.
8701.1000	Single axle tractors	300	No.
8701.2010	Road tractors for semi-trailer 10 years or less	300	No.
8701.2090	Road tractors for semi-trailer more than 10 years	20% of Landed Cost	No.
8701.3000	Track-laying tractors	300	No.
8702.9010	Other motor vehicle not exceeding 10 years	250	No.
8705.1000	Crane-lorries	500	No.
8705.2000	Mobile drilling derricks	500	No.
8705.3000	Fire fighting vehicles	300	No.
8705.4000	Concrete-mixer lorries	500	No.
8705.9000	Other - Vehicles	500	No.
8709.1100	Work trucks, self-propelled (Electric)	300	No.
8709.1900	Other work trucks	250	No.

SECOND SCHEDULE (REGULATION 149)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
8418.5000	Other furniture (chests, cabinets, display counter, show-cases) for storage and display, incorporating refrigerating or freezing equipment	15	No.
8422.1110	Household type dishwashing machines with an efficient rating greater than 15.0	15	No.
8422.1900	Other dish washer	15	No.
8450.1100	Fully automatic washer with an efficient rating greater than 15.0	15	No.
8450.1200	Other machines w/built-in centrifugal center	15	No.
8450.1900	Other washers	15	No.
8450.2000	Machines, each of a dry linen capacity exceeding 10kg (22 lb.)	15	No.
8451.1000	Dry cleaning machines	15	No.
8451.2100	Machines, each of a dry linen capacity exceeding 10kg (22 lb.)	15	No.
8451.2900	Other Dryer	15	No.
8451.3000	Ironing machines and pressers (including fusing pressers)	15	No.
8451.4000	Washing, bleaching or drying machines	15	No.
8451.5000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	15	No.
8451.8000	Other machinery	15	No.
8471.4110	Personal Computers	5	No.
8502.1100	Generator of an output not exceeding 75 k VA	20	No.
8502.1200	Generator of an output exceeding 75 k VA but not exceeding 375 k VA	20	No.
8502.1300	Generator of an output exceeding 375 k VA	20	No.
8502.2000	Generating sets with spark-ignition internal combustion piston engines	20	No.

**Processing Fees**

\*A processing fee of one percent (1%) *ad valorem*, subject to a minimum fee of ten dollars (\$10.00) and a maximum fee of seven hundred and fifty dollars (\$750.00), is collected on cargo imported and exported as per forms below:

Form	Form Description	Fee
*C13	Home Consumption Entry (Now the Single Administrative Document)	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)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
4011.1000	New car tyres	5	No.
4011.2000	New Bus/Lorries tyres (including trucks) Other having a "herring bone" or similar tread:	5	No.
4011.3000	Aircraft tyres	25	No.
4011.4000	Motorbike tyres	5	No.
4011.5000	Bicycle tyres	1	No.
4011.7000	New Agriculture/Forestry tyres	10	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	No.
4011.9000	Other tyres	2	No.
4012.1100	Retreaded car tyres	5	No.
4012.1200	Retreaded Bus/Lorries tyres (including trucks)	5	No.
4012.1300	Retreaded Aircraft tyres	25	No.
4012.1900	Retreaded Other tyres	5	No.
4012.2010	Used Pneumatic tyres for motor cars	5	No.
4012.2020	Used Bus, Lorries tyres (Including trucks)	5	No.
4012.2090	Other Used Pneumatic tyres	25	No.
4012.9010	Used Cars tyres	5	No.
4012.9020	Used Bus, Lorries tyres (Including trucks)	5	No.
4012.9090	Other used tyres	5	No.
7321.1110	Stoves not exceeding 30 inches in width	5	No.
7321.1190	Stoves (Other)	5	No.
7321.1211	Stoves not exceeding 30 inches in width (kerosene)	5	No.
7321.1219	Stoves (Other)	5	No.

SECOND SCHEDULE (REGULATION 149)

**Environmental Levies**

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measure- ment
7321.1291	Stoves not exceeding 30 inches in width	5	No.
7321.1299	Stoves (Other)	5	No.
7321.1911	Stoves not exceeding 30 inches in width	5	No.
7321.1919	Stoves (Other)	5	No.
7321.1991	Stoves not exceeding 30 inches in width	5	No.
7321.1999	Stoves (Other)	5	No.
7321.8100	Other appliances - gas or fuel	5	No.
7321.8200	Appliances for liquid fuel	5	No.
7321.8900	Appliances for solid fuel	5	No.
8418.1000	Combined Refrigerator Freezers fitted with separate external doors	15	No.
8418.1010	Refrigerators of 30 cubic feet or less	15	No.
8418.1090	Refrigerators (Other)	15	No.
8418.2100	Compression-type refrigerator with efficient rating greater than 15.0	15	No.
8418.2900	Other refrigerators	15	No.
8415.1010	Solar units	10	No.
8415.1090	Other Air-Condition Unit	10	No.
8415.8110	Solar air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle (reversible heat pumps)	10	No.
8415.8190	Other air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle	10	No.
8415.8210	Solar air condition incorporating a refrigerating unit	10	No.
8418.3000	Chest Freezers not exceeding (28.25 cubic ft) capacity	15	No.
8418.4000	Other upright Freezers	15	No.