



# BAHAMAS CUSTOMS & EXCISE DEPARTMENT

# RATES *of* DUTY

**Frequently Imported Items  
Processing, Environmental Levy,  
and VAT Fees**

## DISCLAIMER

*This booklet is provided for information only and is **not** considered a legal document. The authority of all rates of duty and classifications for the purpose of collecting revenue is the Tariff Act.*

*For further information, please visit our Customs website at  
[www.bahamascustoms.gov.bs](http://www.bahamascustoms.gov.bs)*

**JULY 2019**

# How VAT is Calculated?

*VAT - is applicable to Value, Actual Duty, Processing Fees, Storage, Insurance, Freight, Other charges, Local landed charges and Environmental Levy fees*

## C17/C18 - Accompanied & UnAccompanied Baggage Declaration

Example #1 – Passenger declares a TV valued at \$600 and is claiming exemption.

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

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

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

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## C18A - Courier/Parcel List Baggage Declaration

Example #2 – The courier submits a C-18 with a TV valued at \$400;

VAT will be applied as follows:

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

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

# 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 ( <i>value of vehicle</i> )	= \$ 10,000.00
~ \$10,000 ( <i>value</i> ) * 65% ( <i>duty rate</i> )	= \$ 6,500.00
~ \$10,000 ( <i>value</i> ) * 1% ( <i>processing fee</i> )	= \$ 100.00
~ Environment Levy fee for Vehicle	= \$ 250.00
~ Storage Fee (\$50 p/w) ( <i>only when applicable</i> )	= \$ 50.00
~ Freight/INS/Other Charges ( <i>not a standard fee</i> )	= \$ 900.00
~ Landed charges	= \$ 100.00
~ Security Fees ( <i>Vehicles Imported/Exported</i> ) ( <i>20ft Containers Imported &amp; Exported</i> )	= \$ 10.00
~ Total Landed Cost	<u>\$ 17,910.00</u>
~ \$17,910 * 12% ( <i>V.A.T.</i> )	\$ 2,149.20

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

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### Effective as of 1st January, 2015:

Duty of Gas/Diesel	-	\$1.15	per US gallon
LP Gas - Propane	-	\$0.40	per US gallon

VAT HOTLINE: 242.225.7280 - *Frequently Asked Questions*



DEPARTMENT OF  
INLAND REVENUE  
CASA' REVENUE ADQUISITIVA

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# 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 &amp; 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 &amp; 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
<b>Deli Meats</b>		Flatware ( <i>Knife/Fork/Spoon</i> )	25%
- Beef, Ham & Turkey Sliced/Un sliced	FREE	Flooring ( <i>Wood Parquet</i> )	25%
- Other Including Mixtures Sliced/Un sliced	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 &gt;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 — &gt;20lbs</i> )	5%	Prepared <b>Chicken, Turkey,</b>	
Oil ( <i>Body</i> )	45%	<b>- Ham, Beef</b>	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 (Bio-degradable)	5%
Rum	\$15 (per proof gal.)	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 (Marble)	35%
Sausage	FREE	Tiles (Ceramic)	25%
Satellite	45%	Tiles (Roofing)	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: (with/without Collar)	20%
Soup ( <i>Canned</i> )	FREE	UPS System	45%
Spice Buns	20%	Umbrella	45%
Stockings	20%	Vacuum Cleaner	45%
Stove		Vehicles ( <b>New</b> ) 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	Surveillance Security System
Eye Glasses	Tea
Fertilizers	Test Strips ( <i>HIV, Diabetes, Pregnancy, Other Medical</i> )
Flours	Tofu
Fish ( <i>Canned</i> )	Tooth Brush
Fresh Fruits	Toothpaste
Grits	Tomatoes ( <i>Canned</i> )
Hearing Aids	Visual Teaching Aids
Incubators	Various Fruits
Insecticides	Vitamins
Insulin	
IPad	
Inverters for Solar panels	
Juice 100%	
Ketchup	
Kidney Machines and Parts	
LED Lights Fixtures	
Light Bulbs ( <i>Fluorescent Energy Saving</i> )	
Light Bulbs ( <i>LED</i> )	
Oil ( <i>Cooking</i> )	
Pads ( <i>Bed - Disposable</i> )	
Plywood	
Processing Equipments ( <i>Cottage &amp; Light Industry Act</i> )	
Mayonnaise	
Meat ( <i>Cow</i> )	
Meat ( <i>Mutton</i> )	
Medicine	
Needles ( <i>Medicinal</i> )	
Noodles	
Nut ( <i>Spreads</i> )	
Pampers	
Potatoes ( <i>Prepared</i> )	
Pesticides	
Raw materials ( <i>Cottage &amp; Light Industry Act</i> )	
Rice	
Salmon ( <i>Pacific, Atlantic, Sockeye, Other</i> )	
Sanitary Napkins ( <i>Female</i> )	
Sardines ( <i>Canned</i> )	
Solar Panels	
Sausage	
Shrimp Bait	
Solar Panel System ( <i>approval from Minister</i> )	
Soup ( <i>Canned</i> )	
Sugar	
Sunglasses	
Supplements	

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

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

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

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

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

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

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

The Bahamas Customs does not value goods based on:

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

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

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

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

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

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

# Processing Fees

\*A processing fee of one percent (1%) *ad valorem*, subject to a minimum fee of ten dollars (\$10.00) and a maximum fee of five hundred dollars (\$500.00), is collected on cargo imported and exported as per forms below:

<b>Form</b>	<b>Form Description</b>	<b>Fee</b>
<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)**

**Environmental Levies**

<b>TARIFF CODE Heading/ Subheading</b>	<b>ARTICLE DESCRIPTION</b>	<b>LEVY RATE \$</b>	<b>Unit of Measure- ment</b>
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 <b>(including trucks)</b> 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 <b>(24.02 inches)</b>	15.00	No.
4011.9000	Other tyres	2.00	No.
4012.1100	Retreaded car tyres	3.00	No.
4012.1200	Retreaded Bus/Lorries tyres <b>(including trucks)</b>	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 <b>(Including trucks)</b>	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 <b>(Including trucks)</b>	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**

<b>TARIFF CODE Heading/ Subheading</b>	<b>ARTICLE DESCRIPTION</b>	<b>LEVY RATE \$</b>	<b>Unit of Measure- ment</b>
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**

<b>TARIFF CODE Heading/ Subheading</b>	<b>ARTICLE DESCRIPTION</b>	<b>LEVY RATE \$</b>	<b>Unit of Measure- ment</b>
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 <b><u>not exceeding 50 cc</u></b>	50.00	No.
8711.2000	With reciprocating internal combustion; piston engine of a cylinder capacity <b><u>exceeding 50 cc</u></b> but not exceeding 250 cc	50.00	No.
8711.3000	With reciprocating internal combustion; piston engine of a cylinder capacity <b><u>exceeding 250 cc</u></b> but not exceeding 500 cc	50.00	No.
8711.4000	With reciprocating internal combustion; piston engine of a cylinder capacity <b><u>exceeding 500 cc</u></b> but not <b><u>exceeding 800 cc</u></b>	50.00	No.
8711.5000	With reciprocating internal combustion; piston engine of a cylinder capacity <b><u>exceeding 800 cc</u></b>	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.
<b>8703.23</b>	<b>— New Motor Vehicles</b>		
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	— <b>Used Motor vehicles</b> 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**

<b>TARIFF CODE Heading/ Subheading</b>	<b>ARTICLE DESCRIPTION</b>	<b>LEVY RATE \$</b>	<b>Unit of Measurement</b>
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.

# LIST OF CONCESSION IN CHAPTER 98

## Religious Organizations:



The following conditions pertain to use of the classification code (s) in **Heading 98.15**:

(a) The following goods are eligible for the general exemption when imported with the prior approval of the Minister by a religious organization for its exclusive use, and upon presentation of a certificate from the Minister:

- |                                 |                                       |
|---------------------------------|---------------------------------------|
| (1) Organs;                     | (2) Pianos                            |
| (3) Drums;                      | (4) Tambourines;                      |
| (5) Trumpets;                   | (6) Bells;                            |
| (7) Guitars;                    | (8) Saxophones                        |
| (9) Torches                     | (10) Statues;                         |
| (11) Carpet;                    | (12) Altar chairs;                    |
| (13) Altar Candles;             | (14) Chalices;                        |
| (15) Air Condition;             | (16) Tabernacles;                     |
| (16) Ciboria (Wafers)           | (18) Bread Containers;                |
| (19) Holy Water Vessels;        | (20) Communion Glasses;               |
| (21) Other Musical Instruments; | (22) Stained Glass Window;            |
| (23) Communion Wafer;           | (24) Communion Linens;                |
| (25) Wine & Water Clarets;      | (26) Congregational chairs and pew    |
| (27) Crucifixes (Crosses)       | (28) Audio and Audio-visual equipment |

## Church Buses



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

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

**All non-profit and charitable organizations must be –**

(a) Incorporated; and (b) Designated as a non-profit organization by the Registrar General or the Attorney-General.

## Dilapidated Buildings:



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

- Use of this exemption requires prior of the Minister.
- For the renovation, repair or upgrade any dilapidated building not less than 5,000 square feet to be used for commercial, social, or educational purposes only.
- Use of this exemption is available only for the period commencing 1st July, 2016 and ending 30th June, 2020.



MINISTRY OF FINANCE

# VAT-FREE MEDICATION

**Effective August 1, 2018**

The VAT-Free classification of medication is based on the zero-rated tariff list in the VAT Amendment Act, 2018. For consumers, there may be limited exceptions to this list where a specific item is classified under a tariff heading that is not zero-rated.

*If in doubt ask your pharmacist.*

*Anti-Bacterial*

*Anti-Chaffing*

*Anti-Fungal*

*Anti-Itch*

*Anti-Nausea*

*Aspirin*

*Eye, Ear & Nose Medication*

*Cough, Cold & Allergy*

*Fluid Replacements*

*Heartburn & Indigestion*

*Hemorrhoid Medication*

*Pain & Anti Inflammatory*

*Pain & Fever*

*Peroxide*

*Rubbing Alcohol*

*Soaking Salts*

*Stool Softener & Laxatives*

## ***Includes All Prescription Medication***

### **DOES NOT INCLUDE**

*Vitamins & Supplements, First Aid Kits  
and Medical Devices*



Endorsed By:

**Bahamas  
Pharmaceutical  
Association**



MINISTRY OF FINANCE

# VAT-FREE BREADBASKET LIST

*Effective August 1, 2018*

The VAT-Free classification of the breadbasket list is based on the zero-rated tariff list in the VAT Amendment Act, 2018. For consumers, there may be limited exceptions to this list where a specific item is classified under a tariff heading that is not zero-rated.

***Baby Cereal***

***Baby Food***

***Baby Formula***

***Bread***

***Broths & Soups***

***Butter***

***Canned Fish***

***Cheese***

***Condensed Milk***

***Cooking Oil***

***Corned Beef***

***Evaporated Milk***

***Flour***

***Fresh Milk***

***Grits***

***Margarine***

***Mayonnaise***

***Mustard***

***Powdered Detergent***

***Rice***

***Soap***

***Tomato Paste***



# 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**

# 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.





# 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  
**Comptroller: Dr. Geannine R. Moss**

## **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)**

Tel: 242.604.3184/3212/3214/3217  
Email: valuationnassau@bahamas.gov.bs

## **RELEASING UNIT (Arawak Cay)**

Tel: 242.604-3187/3191/3194  
Email: arawakcaydock@bahamas.gov.bs

## **REFUNDS (Headquarters)**

Tel: 242.604.3087/3086/3357  
Email: cust\_refundnassau@bahamas.gov.bs

## **BONDED GOODS (Arawak Cay)**

Tel: 242.604.3219/3160/3149

## **EXAMINATIONS (Arawak Cay)**

Tel: 242.604.3177/3174/3173  
Email: examinationsnassau@bahamas.gov.bs

## **INVESTIGATIONS UNIT**

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

## **TARIFF MATTERS UNIT**

Tel: 242.602.3550/3109  
Email: cust\_tariffmatters@bahamas.gov.bs

## **COMPUTER ROOM & E.D.I**

Tel: 242.604.3011, 3013, 3014  
Email: ecustoms@bahamas.gov.bs

## **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

