



SUPPLEMENT PART I
OFFICIAL GAZETTE
THE BAHAMAS
PUBLISHED BY AUTHORITY

NASSAU

27th June, 2024

No. 26

EXCISE (AMENDMENT) ACT, 2024

Arrangement of Sections

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No. 21 of 2024

EXCISE (AMENDMENT) ACT, 2024

AN ACT TO AMEND THE EXCISE ACT

[Date of Assent - 26th June, 2024]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Excise (Amendment) Act, 2024.
- (2) This Act shall come into force on the 1st day of July, 2024.

2. Amendment of the Second Schedule to No. 28 of 2023.

The Second Schedule to the Excise Act is amended —

- (a) in Note 3(1), by the insertion, immediately after the word “horticulturist”, of the words “, aquaculturist”;
- (b) in Note 5(1), by the deletion of the words “Minister of Marine Resources” and the substitution therefor of the words “Minister responsible for Marine Resources”;
- (c) in Note 9 —
 - (i) by the deletion of the words “new motor vehicles” wherever the words appear and the substitution therefor of the words “motor vehicle not exceeding five years”,
 - (ii) in item (3), by the deletion of the words “motor vehicles” and the substitution therefor of the words “motor vehicle not exceeding five years”;
- (d) immediately after Note 13, by the insertion of the following —

“14. The conditions that pertains to the use of the classification codes in **Heading 98.93** and **Heading 98.97** relating to the importation of machine parts shall be as specified in Notes 20 and 21 in Part D of the Schedule to the Tariff Act.”.