TARIFF (AMENDMENT) ACT, 2019

Arrangement of Sections

	Sections	
Sec	tion	
1.	Short title and commencement	
2.	Amendment to section 2 of the principal Act.	
3.	Amendment of Schedule to the principal Act.	2



No. 10 of 2019

TARIFF (AMENDMENT) ACT, 2019

AN ACT TO AMEND THE TARIFF ACT

[Date of Assent - 28th June, 2019]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Tariff Act, 2018 (No. 21 of 2018) may be cited as the Tariff (Amendment) Act, 2019.
- (2) This Act shall come into force on the 1st day of July, 2019.

2. Amendment to section 2 of the principal Act.

Section 2 of the principal Act is amended by the insertion in the appropriate alphabetical order of the following new definition—

"new vehicle" means a motor vehicle having a mileage of two

hundred miles or less or the equivalent;".

3. Amendment of Schedule to the principal Act.

The Schedule to the principal Act is amended —

- (a) in item 4 of Part B by the deletion of the words "The Bahahmas Tariff Act" and substitution of the words "this Act";
- (b) in Chapter 3 of Part C in TARIFF CODE Heading/Subheading "0304.5900" by the deletion the word and figures "--- Other" in the "ARTICLE DESCRIPTION" column and the substitution of the word and figures "-- Other";
- (c) in Chapter 6 of Part C
 - (i) immediately after TARIFF CODE Heading/Subheading "0602.2035", by the insertion of the following —

TARIFF CODE ARTICLE RATES OF DUTY UNIT OF

figures "40%" in the "General Rate" column and the substitution of the figures "20%";

- (h) in Chapter 20 of Part C
 - in TARIFF CODE Heading/Subheading "2009.1900"
 - (A) by the insertion in the "General Rate" column, of the word "Free"; and
 - (B) by the insertion in the "UNIT OF MEASUREMENT" column, of the word "pound";

(ii) by the insertion immediately after TARIFF CODE Heading/Subheading "2009.1900", of the following —

	ARTICLE		RATES	UNIT OF		
Heading/Subhead ing	DESCRIP	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
	Grapefruit (including pomelo) juice:					

(i) in Chapter 21 of Part C, by the insertion immediately after TARIFF CODE Heading/Subheading "2103.9020", the following —

TARIFF CODE Heading/Subhead ing	ARTICLE DESCRIP TION		RATES	UNIT OF		
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
2103.9030	Cooking wine, cooking cognac and the like	5%			EPA	pound ".

- (j) in Chapter 22 of Part C
 - in TARIFF CODE Heading/Subheading "2202.9900"
 - (A) by the deletion of the figures "2202.9900" and the substitution of the figures "2202.99";
 - (B) by the deletion of the figures "55%" in the "General Rate" column;
 - (C) by the deletion of the figures "300%" in the "Maximum Variable Rate" column; and
 - (D) by the deletion of the word "gallon" in the "UNIT OF MEASUREMENT"; and
 - (ii) in TARIFF CODE Heading/Subheading "2202.9090", by the deletion of the figures "2202.9090" and the substitution of the figures "2202.9990";

Heading/Subhead ing	DESCRIP	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
0602.2039	Other	25%			EPA	number
0602.209	Other:					
0602.2091	 Mangoes	25%			EPA	number
0602.2092	Strawberri es	25%			EPA	number
0602.2099	Other	25%			EPA	number

- (ii) by the deletion of TARIFF CODE Heading/Subheadings "0602.50", "0602.5010", "0602.5020", "0602.5090" and their related particulars;
- (d) in Chapter 8 of Part C -
 - (i) in TARIFF CODE Heading/Subheading "0805.29", by the insertion of a ":" immediately after the the word and figures "-- Other" in the "ARTICLE DESCRIPTION" column";
 - (ii) in TARIFF CODE Heading/Subheading "0805.50", by the deletion the word and figures "-- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifoliam, Citrus latifolia):" in the "ARTICLE DESCRIPTION" column and the substitution of the word and figure "- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifoliam, Citrus latifolia):";
 - (iii) in TARIFF CODE Heading/Subheading "0805.90", by the deletion the word and figures "-- Other" in the "ARTICLE DESCRIPTION" column and the substitution of the word and figure "- Other";
- (e) in Chapter 16 of Part C, in TARIFF CODE Heading/Subheading "1602.2000", by the deletion the word and figures "-- Of liver of any animal" in the "ARTICLE DESCRIPTION" column and the substitution of the word and figure "- Of liver of any animal";
- (f) in Chapter 18 of Part C -
 - (i) in TARIFF CODE Heading/Subheadings "1801.000", "1802.0000", "1803.1000", "1803.2000", "1804.0000", "1804.2000", "1806.2000", "1806.3100", "1806.3200" and "1806.9090", by the deletion of the figures "40%" in the "General Rate" column and the substitution of the figures "30%";
- (g) in Chapter 19 of Part C, in TARIFF CODE Heading/Subheadings "1901.2000", "1901.9090" and "1903.0000", by the deletion of the

- (k) in Chapter 27 of Part C, in TARIFF CODE Heading/Subheading "2711.2900" by the insertion of the word "Free" in the "General Rate" column;
- (l) in Chapter 29 of Part C -
 - in TARIFF CODE Heading/Subheading "2904.3600", by the deletion of the words and figures "--- Perfluorooctane sulphonyl fluoride" in the "ARTICLE DESCRIPTION" column, and the substitution of the figures "--Perfluorooctane sulphonyl fluoride";
 - in TARIFF CODE Heading/Subheading "2904.9900", by the deletion of the words and figures "-Other" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "-- Other";
- (m) in Chapter 30 of Part C
 - (i) by the deletion of item 1 and the substitution of the following
 - "1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).";
 - (ii) by the deletion of item 3 and the substitution of the following

- "3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters."; and
- (iii) by the deletion of item 4 and the substitution of the following
 - "4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;

- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.";

(n) in Chapter 38 of Part C —

- (i) in TARIFF CODE Heading/Subheading "3824.9100", by the deletion of the word and figures "- Mixtures" in the "ARTICLE DESCRIPTION" column and the substitution of the word and figures "-- Mixtures";
- (ii) in TARIFF CODE Heading/Subheading "3824.9990", by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "10%";
- (iii) in TARIFF CODE Heading/Subheading "3826.00", by the deletion of the figures "3826.00" and the substitution of the figures "38.26";

(o) in Chapter 39 of Part C -

- in TARIFF CODE Heading/Subheading "39.17", by the deletion of the word "epoundows" in the "ARTICLE DESCRIPTION" column and the substitution of the word "elbows";
- (ii) in TARIFF CODE Heading/Subheadings "3923.2120", "3923.2130", "3923.2920" and "3923.2930" by the deletion of the figures "5%" in the "General Rate" column and the substitution of the figures "45%";
- (iii) in TARIFF CODE Heading/Subheading "3923.2990", by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "25%";
- (iv) in TARRIF CODE Heading/Subheading "3926.9030", by the insertion, immediately after the words and figures "---

Urinary bags" in the "ARTICLE DESCRIPTION" column, of the words "and the like";

(v) by the insertion immediately after TARIFF CODE Heading/Subheading "3926.9030", of the following new heading/subheadings and all the particulars related thereto—

4		ARTICLE	RATES O	FDUTY	UNIT OF		
	Heading/Subhead ing	TION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
	3926.9040	Baby bottle liners	Free				pound ";

- (p) in Chapter 40 of Part C, in TARIFF CODE Heading/Subheading "40.09", by the deletion of the word "epoundows" in the "ARTICLE DESCRIPTION" column and the substitution of the word "elbows";
- (q) in Chapter 43 of Part C -

(i) by the insertion immediately after TARIFF CODE Heading/Subheading "4303.9000" of the following —

	Heading/Subhead D	CODE ARTICLE /Subhead DESCRIP TION	RATES O	FDUTY	UNIT OF		
			General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
	43.04	Artificial fur and articles thereof.					11.

- (ii) in TARIFF CODE Heading/Subheading "4304.00", remove bold from the words and figures "4304.00" and "Artificial fur and articles thereof: in the "ARTICLE DESCRIPTION" column;
- (r) in Chapter 44 of Part C
 - (i) in TARIFF CODE Heading/Subheading "4401.1000"
 - (A) by the insertion of the figures "30%" in the "General Rate" column;
 - (B) by the insertion of the word "EPA" in the "Applicable Preferential Rate" column;
 - (C) by the insertion of the figures "100 lb." in the "UNIT OF MEASUREMENT" column;
 - (ii) in TARIFF CODE Heading/Subheading "4418.1010", by the deletion of the figures "25%" in the "General Rate" column and the substitution of the figures "20%";

- (iii) in TARIFF CODE Heading/Subheading "4418.1090", by the deletion of the figures "25%" in the "General Rate" column and the substitution of the figures "20%";
- (s) in Chapter 48 of Part C, in TARIFF CODE Heading/Subheading "4802.6900", by the deletion of the figures "20%" in the "General Rate" column and the substitution of the word "Free";
- (t) in Chapter 62 of Part C, in TARIFF CODE Heading/Subheading "6211.4390", by the insertion of the word "pound" in the "Unit of Measurement" column;
- (u) in Chapter 63 of Part C, in TARIFF CODE Heading/Subheadings "6305.1000", "6305.2000", "6305.3300", "6305.3900" and "6305.9000", by the deletion of the figures "30%" in the "General Rate" column and the substitution of the figures "5%";
- (v) in Chapter 68 of Part C, in TARIFF CODE Heading/Subheading "6812.9200" by the deletion of the word "millpoundoard" in the "General Rate" column and the substitution of the word "millboard";
- (w) in Chapter 73 of Part C -
 - in TARIFF CODE Heading/Subheading "7304.2200" and "7304.2400", by the deletion of the word "stell" and the substitution of the word "steel";
 - in TARIFF CODE Heading/Subheading "7304.2300", by the deletion of the word "other" and the substitution of the word "Other";
 - (iii) in TARIFF CODE Heading/Subheading "7321.1100"
 - (A) by the deletion of the figures "7321.1100" and the substitution of the figures "7321.11";
 - (B) by the insertion of a ":" immediately after the word "fuels" in the "ARTICLE DESCRIPTION" column:
 - (C) by the deletion of the figures "5%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
 - (iv) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "7321.11" of the following —

46		ARTICLE DESCRIP	RATES O	FDUTY	UNIT OF		
	Heading/Subhead ing	TION	General	Specific	Maximum	Applicable	MEASUREMENT

		Rate	Rate	Variable Rate	Preferenti al Rate	
7321.1110	Household stoves not exceeding 30 inches in width	Free			EPA	number
7321.1190	Other	5%			EPA	number

- (v) in TARIFF CODE Heading/Subheading "7321.1210"
 - (A) by the deletion of the figures "7321.1210" and the substitution of the figures "7321.121";
 - (B) by the insertion of a ":" immediately after the word "stoves" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "5%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (vi) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "7321.121" of the following —

TARIFF CODE	ARTICLE	RATES O	FDUTY	UNIT OF		
Heading/Subhead ing	DESCRIP TION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
7321.1211	Household stoves not exceeding 30 inches in width	Free			ЕРА	number
7321.1219	Other	5%			EPA	number

- (vii) in TARIFF CODE Heading/Subheading "7321.1290"
 - (A) by the deletion of the figures "7321.1290" and the substitution of the figures "7321.129";
 - (B) by the insertion of a ":" immediately after the word "Other" in the "ARTICLE DESCRIPTION" column;

- (C) by the deletion of the figures "5%" in the "General Rate" column;
- (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
- (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (viii) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "7321.129" of the following new heading/subheadings and all the particulars related thereto—

	ARTICLE	RATES O	FDUTY	UNIT OF		
Heading/Subhead ing	DESCRIP	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
7321.1291	Household stoves not exceeding 30 inches in width	Free			EPA	number
7321.1299	Other	5%			EPA	number ";

- (ix) in TARIFF CODE Heading/Subheading "7321.1910" -
 - (A) by the deletion of the figures "7321.1910" and the substitution of the figures "7321.191";
 - (B) by the insertion of a ":" immediately after the word "fuel" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "5%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (x) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "7321.191" of the following —

"		ARTICLE DESCRIP TION	RATES O	FDUTY	UNIT OF		
			General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
	7321.1911	Household stoves not	Free			EPA	number

	exceeding 30 inches in width			
7321.1919	Other	5%	EPA	number
				";

- (xi) in TARIFF CODE Heading/Subheading "7321.1990"
 - (A) by the deletion of the figures "7321.1990" and the substitution of the figures "7321.199";
 - (B) by the insertion of a ":" immediately after the word "Other" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "5%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (xii) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "7321.199" of the following —

Heading/Subhead	ARTICLE	RATES O	FDUTY			UNIT OF
	DESCRIP TION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
7321.1991	Household stoves not exceeding 30 inches in width	Free			EPA	number
7321.1999	Other	5%			EPA	number

- (xiii) in TARIFF CODE Heading/Subheading "7323.9100", "7323.9200", "7323.9300", "7323.9400" and "7323.9900" by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "25%";
- (x) in Chapter 76 of Part C
 - in TARIFF CODE Heading/Subheading "76.11", by the deletion of the words "hear-insulated" and the substitution of the word "heat-insulated"; and
 - (iv) in TARIFF CODE Heading/Subheading "7611.0000", by the deletion of the word "hear-insulated" and the substitution of the words "heat-insulated";

- (y) in Chapter 82 of Part C
 - (i) in TARIFF CODE Heading "82.09", by the deletion of the words "25%" appearing in the "General Rate" column;
 - (ii) in TARIFF CODE Heading "8214.1000"
 - (A) by the deletion of the figures "8214.1000" and the substitution of the figures "8214.10";
 - (B) by the insertion of a ":" immediately after the word "therefor" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "25%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "pound" in the "UNIT OF MEASUREMENT" column;
 - (iii) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "8214.10" of the following —

TARIFF CODE Heading/Subhead ing	ARTICLE	RATES O	UNIT OF			
	DESCRIP	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
	Pencil sharpeners	Free			EPA	pound
8214.1090	Other	25%			EPA	pound

- (z) in Chapter 84 of Part C
 - in TARIFF CODE Heading/Subheading "8411.99", by deletion of the words and figures "-- Other" and the substitution of the words and figures "-- Other";
 - (ii) in TARIFF CODE Heading "8418.1000"
 - (A) by the deletion of the figures "8214.1000" and the substitution of the figures "8418.10";
 - (B) by the insertion of a ":" immediately after the word "doors" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "5%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and

- (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (iii) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "8418.10" of the following —

	ARTICLE	RATES O	FDUTY	UNIT OF		
Heading/Subhead ing	DESCRIP	General Rate	Specific Rate	Maximum Variable Rate	riable Preferenti	MEASUREMENT
8418.1010	Household refrigerator s of 30 Cubic feet or less	Free			EPA	number
8418.1090	Other	5%			EPA	number

- (iv) in TARIFF CODE Heading/Subheading "8418.4000", by the deletion of the ":" in the "ARTICLE DESCRIPTION" column;
- (v) in TARIFF CODE Heading/Subheading "8419.1100", by the deletion of the figures "25%" in the "General Rate" column and the substitution of the figures "5%";
- (vi) in TARIFF CODE Heading/Subheading "8419.19", by the insertion of a ":", immediately after the word "Other" in the "ARTICLE DESCRIPTION" column;
- (vii) in TARIFF CODE Heading/Subheading "8419.1990", by the deletion of the figures "25%" in the "General Rate" column and the substitution of the figures "10%";
- (viii) in TARIFF CODE Heading/Subheading "8424.1000" by the deletion the figures "45%" in the "General Rate" column and the substitution of the word "Free";
- (aa) in Chapter 85 of Part C -
 - (i) in TARIFF CODE Heading/Subheading "8513.1000", by the deletion the figures "45%" in the "General Rate" column and the substitution of the figures "25%";
 - (ii) by the insertion immediately after TARIFF CODE Heading/Subheading "8513.1000", the following —

**		ARTICLE	RATES O	FDUTY		UNIT OF		
	Heading/Subhead ing	DESCRIP TION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT	
	8513.1090	Other	45%			EPA	number ";	

- (iii) in TARIFF CODE Heading "8516.6000"
 - (A) by the deletion of the figures "8516.6000" and the substitution of the figures "8516.60";
 - (B) by the insertion of a ":" immediately after the word "roasters" in the "ARTICLE DESCRIPTION" column;
 - (C) by the deletion of the figures "35%" in the "General Rate" column;
 - (D) by the deletion of the word "EPA" in the "Applicable Preferential Rate" column; and
 - (E) by the deletion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (iv) by the insertion immediately after the newly renumbered TARIFF CODE Heading/Subheading "8516.60" of the following—

Heading/Subhead		RATES O	UNIT OF			
	DESCRIP TION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferenti al Rate	MEASUREMENT
8516.6010	Household stoves not exceeding 30 inches in width	Free			EPA	number
8516.6090	Other	35%			EPA	number

- (v) in TARIFF CODE Heading/Subheading "8519.2090"
 - (A) by the insertion of the words "45%" in the "General Rate" column;
 - (B) by the insertion of the words "EPA" in the "Applicable Preferential Rate" column; and
 - (C) by the insertion of the word "number" in the "UNIT OF MEASUREMENT" column;
- (vi) in TARIFF CODE Heading/Subheading "8525.5000", by the deletion of figures "45%" in the "General Rate" column and the substitution of the figures "35%";
- (vii) in TARIFF CODE Heading/Subheadings "8528.6200" and "8528.6900", by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "35%";
- (viii) by the deletion of the words and figures "- Receiption apparatus for television, whether or not incorporating radio-

broadcast receivers or sound or video recording or reproducing apparatus" appearing in the row below the row headed "8528.6900" and the substitution of the words and figures "- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:":

- (ix) in TARIFF CODE Heading/Subheading "8528.7100", by the deletion of the colon appearing in the "ARTICLE DESCRIPTION" column:
- (bb) in Chapter 86 of Part C, in TARRIF CODE Heading/Subheading "8609.0010", by the deletion of the word "pound" in the "UNIT OF MEASUREMENT" column and the substitution of the word "number";
- (cc) in Chapter 87 of Part C -
 - (i) in TARIFF CODE Heading/Subheading "8703.2310**" by
 - (A) the deletion of the figures "8703.2310**" and the substitution of the figures "8703.231";
 - (B) the insertion of a ":" immediately after the word "vehicles" in the "ARTICLE DESCRIPTION" column;
 - (C) the deletion of the word "Free" in the "General Rate" column; and
 - (D) the deletion of the word "EPA" in the "Applicable Preferential Rate" column;
 - (E) the deletion of word "number" in the "UNIT MEASUREMENT";
 - (ii) by the insertion immediately after TARIFF CODE Heading/Subheading "8703.2310**" of the following —

TARIFF CODE Heading/Subheading	ARTICLE		RATI	or the 10	UNIT OF	
	Disenti Ho.	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
8703.2311**	New motor vehicles of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc				EPA	number
8703.2319**	Other	Free			EPA	number ":

(iii) in TARIFF CODE Heading/Subheading "8703.4030**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value exceeding \$50,000 not exceeding 10 years";

(iv) in TARIFF CODE Heading/Subheading "8703.4040**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value exceeding \$50,000 exceeding 10 years";

(v) by the insertion immediately after TARIFF CODE Heading/Subheading "8703.4040**" of the following —

TARIFF CODE Heading/Subheading			RAT	ES OF DUTY		UNIT OF
- The state of the		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
8703.4050**	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value not exceeding \$50,000 not exceeding 10 years	Free			EPA	number
8703.4060**	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value not exceeding \$50,000 exceeding 10 years	Free			ЕРА	number

(vi) in TARIFF CODE Heading/Subheading "8703.5030**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "---Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and

- electric motor of a value exceeding \$50,000 not exceeding 10 years";
- (vii) in TARIFF CODE Heading/Subheading "8703.5040**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures, "--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value exceeding \$50,000 exceeding 10 years";

(viii) by the insertion immediatly after in TARIFF CODE Heading/Subheading "8703.5040**" of the following —

TARIFF CODE Heading/Subheading	ARTICLE		RATI	ES OF DUTY		UNIT OF
Treating/Subicating	DESCRIPTION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
8703.5050**	Used hybrid motor vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$50.000 not exceeding 10 years	Free			EPA	number
8703.5060**	Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$50,000 exceeding 10 years	Free			EPA	number

(ix) in TARIFF CODE Heading/Subheading "8703.6030**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value exceeding \$50,000 not exceeding 10 years"; (x) in TARIFF CODE Heading/Subheading "8703.6040**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures, "--- Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value exceeding \$50,000 exceeding 10 years";

(xi) by the insertion immediately after TARIFF CODE
Heading/Subheading "8703 6040**" of the following

TARIFF CODE Heading/Subheading	ARTICLE			ES OF DUTY		llowing — UNIT OF
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
8703.6050**	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value not exceeding \$50,000 not exceeding \$10 years	Free			ЕРА	number
	Used hybrid motor vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor of a value not exceeding \$50,000 exceeding \$50,000 exceeding \$0 years	Free			ЕРА	number

- (xii) in TARIFF CODE Heading/Subheading "8703.7030**", by the deletion of the words and figures "--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures, "--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value exceeding \$50,000 not exceeding 10 years";
- (xiii) in TARIFF CODE Heading/Subheading "8703.7040**", by the deletion of the words and figures"--- Used hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used

hybrid motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value exceeding \$50,000 exceeding 10 years";

(xiv) by the insertion immediately after in TARIFF CODE

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION		R.	ATES OF DU	ΓY	UNIT OF MEASUREM ENT
	DESCRIPTION	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.7050**	Used hybrid motor vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$50,000 not exceeding 10 years	Free			EPA	number
8703.7060**	Used hybrid motor vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor of a value not exceeding \$50,000 exceeding 10 years	Free			EPA	number

- (xv) in TARIFF CODE Heading/Subheading "8703.8030**", by the deletion of the words and figures "--- Used electric motor vehicle sof value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used electric motor vehicles of a value exceeding \$50,000 not exceeding 10 years";
- (xvi) in TARIFF CODE Heading/Subheading "8703.8040**", by the deletion of the words and figures "--- Used electric motor vehicle sof value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used electric motor vehicles of a value exceeding \$50,000 exceeding 10 years";

(xvii) by the insertion immediately after TARIFF CODE Heading/Subheading "8703.8040", of the following —

TARIFF CODE Heading/Subheading DES		UNIT OF		
	General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate

8703.8050**	Used electric motor vehicles of a value not exceeding \$50,000 not exceeding 10 years	Free	EPA	number
8703.8060**	Used electric motor vehicles of a value not exceeding \$50,000 exceeding 10 years	Free	EPA	number

- (xviii)in TARIFF CODE Heading/Subheading "8704.9020**", by the deletion of the words and figures "--- Used hybrid and electric vehicles of a value not exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used hybrid and electric vehicles of a value exceeding \$50,000 not exceeding 10 years";
- (xix) in TARIFF CODE Heading/Subheading "8704.9030**", by the deletion of the words and figures "--- New hybrid and electric vehicles of a value exceeding \$50,000" in the "ARTICLE DESCRIPTION" column and the substitution of the words and figures "--- Used hybrid and electric vehicles of a value exceeding \$50,000 exceeding 10 years";
- (xx) in TARIFF CODE Heading/Subheading "8704.9040**", by the deletion of the word "New" in the "ARTICLE DESCRIPTION" column and the substitution of the word "Used";

(xxi) by the insertion immediately after TARIFF CODE Heading/Subheading "8704.9040**" of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
8704.9050**	Used hybrid and electric vehicles of a value not exceeding \$50,000 not exceeding 10 years	Free			EPA	number
8704.9060**	Used hybrid and electric vehicles of a value not exceeding \$50,000 exceeding 10 years	Free			EPA	number ,,

(dd) in Chapter 90 of Part C —

- (i) in TARIFF CODE Heading/Subheading "9010.6000", by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "35%"; and
- (ii) in TARIFF CODE Heading/Subheading "9017.8010", by the deletion of the figures "10%" in the "General Rate" column and the substitution of the word "Free";
- in Chapter 92 of Part C, in TARIFF CODE Headings/Subheadings "9201.1000", "9201.2000", "9201.9000", "9202.1000", "9202.9000", "9205.1000", "9205.9000", "9206.0000", "9207.1000", "9207.9000", "9208.1000", "9208.9010", "9208.9090", and "9209.3000", by the deletion of the figures "10%" in the "General Rate" column and the substitution of the word "Free";
- (ff) in Chapter 94 of Part C
 - in TARIFF CODE Heading/Subheadings "9401.3000", "9401.4000", "9401.5290", "9401.5390", "9401.5990", "9401.6190", "9401.6990", "9401.7190", "9401.7990". "9403.2090", 9401.8090", "9403.4000", "9403.5090", "9403.6090", "9403.7090", "9403.8200", "9403.8300", "9403.8900", by the deletion of the figures "45%" in the "General Rate" column and the substitution of the figures "25%";

(ii) by the insertion immediately after TARIFF CODE Heading/Subheading "9405.3000" of the following —

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
9405.3010	LED Christmas lights	Free			EPA	pound
9405.3090	Other	35%			EPA	pound ":

- (gg) in Chapter 96 of Part C, in TARIFF CODE Heading/Subheadings "9608.1000" and "9609.1000", by the deletion of the figures "10%" in the "General Rate" column and the substitution of the word "Free";
- (hh) in Chapter 98 of Part D -
 - (i) in note 5
 - (A) in paragraph (a)(9), by the deletion of the full stop and the substitution of a semi-colon; and
 - (B) by the insertion immediately after subparagraph (9) of the following —
 "(10) boat trailers.";

(ii) by the insertion immediately after TARIFF CODE Heading/Subheading "9813.0015" of the following —

TARIFF CODE Heading/Subheadi ng	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMENT
9813.0017	Articles and materials imported for use exclusively for Junkanoo purposes	Free				",

- (iii) in TARIFF CODE Heading "98.49" by the deletion of the word "Apoundary" and by the substitution of the word "Albany" under the "ARTICLE DESCRIPTION" column; and
- (iv) in TARIFF CODE Subheading "9849.0000" by the deletion of the word "Apoundary" and by the substitution of the word "Albany" the "ARTICLE DESCRIPTION" column;
- (v) by the insertion immediately after TARIFF CODE Heading/Subheading "9864.0000" of the following new TARIFF CODE Headings/Subheadings and the particulars related thereto—

CODE	ARTICLE DESCRI- PTION		UNIT OF			
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	MEASUREMEN T
98.65	Goods imported for expedited release					1000
9865.0000	For goods imported for expedited release	Free				
98.66	Economic Empowerment Zone Act, 2018 (No. 18 of 2018)					
9866,0000	Concession is limited to imports that are directly related to the Economic Empowerment Zone Act, 2018 (No. 18 of 2018) and approved by the Minister	Free				