



EXTRAORDINARY
OFFICIAL GAZETTE
THE BAHAMAS
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1st July, 2022

EXCISE (AMENDMENT) ACT, 2022

Arrangement of Sections

Section

1.	Short title.....	2
2.	Amendment of the First Schedule to the principal Act.....	2
3.	Amendment of the Second Schedule to the principal Act.....	4



No. 31 of 2022

EXCISE (AMENDMENT) ACT, 2022

AN ACT TO AMEND THE EXCISE ACT

Enacted by the Parliament of The Bahamas

1. Short title.

This Act, which amends the Excise Act (*No. 22 of 2018*), may be cited as the Excise (Amendment) Act, 2022.

2. Amendment of the First Schedule to the principal Act.

The First Schedule to the principal Act is amended —

- (a) in TARIFF CODE Headings/Subheadings “2401.1000”; “2401.2000”; “2401.3000”, by the deletion of the figure “10%” in the column “Rate of Tax”, and the substitution therefor of the figure “25%”;
- (b) in the TARIFF CODE Heading/Subheading “2402.1010”, by the deletion of the words and figures “\$0.50BSD” and “220%” in the columns “Specific Rate” and “Rate of Tax”, respectively and the substitution therefor of the words and figure “\$3.00BSD per stick”;
- (c) in the TARIFF CODE Heading/Subheading “2402.1020”, by the deletion of the words and figures “\$0.50BSD” and “220%” in the columns “Specific Rate” and “Rate of Tax”, respectively and the substitution therefor of the figure “300%”;
- (d) in the TARIFF CODE Heading/Subheading “2402.2000”, by the deletion of the word and figure “\$0.15BSD” in the column “Specific Rate”, and the substitution therefor of the words and figure “\$0.25BSD per stick”;
- (e) in TARIFF CODE Headings/Subheadings “8703.4010”; “8703.4030”; “8703.4040”; “8703.5010”; “8703.5030”;