

**NOTICE**  
**TARIFF ACT**  
**DECLARATION OF EXIGENCY (No. 5)**

**WHEREAS** the Minister of Finance on the 1<sup>st</sup> day of December, 2019, pursuant to the provisions of Tariff Code 9817.0000 of Chapter 98 of the First Schedule to the Tariff Act, hereby declares the following to be an Exigency which qualifies for the purposes of Customs Duty exemption permitted under Item 9 of the said Tariff Code, namely the urgent need for goods specified in Schedules A and B which the Minister is satisfied are intended for the relief of persons in the islands specified in Schedule C who have suffered hardship or loss as a result of Hurricane Dorian, and whose claims/application in respect of goods specified in Schedule A and B are certified by the Customs Department and the Ministry of Finance.

**AND WHEREAS** the Minister of Finance further declares that —

- (a) the importation and sale of goods by individuals and by businesses in respect to inventory and stock under the said Item 9 are only permitted for the period commencing on the 1st December, 2019 and ending on the 31<sup>st</sup> day of December, 2019 (both days inclusive)
- (b) the waiver of Departure Tax, Customs Processing Fees, Customs Service Fees, Landing Fees for all flights bringing in relief goods imports in the islands mentioned in Schedule C which are only permitted for the period commencing on the 1<sup>st</sup> day of December, 2019 and ending on the 31<sup>st</sup> day of December, 2019 (both days inclusive) or for such further period as the Minister of Finance may specify by Notice;
- (c) the waiver of Excise Duty, VAT, Customs Processing Fees and any Environmental levy fees for the items specified in Schedules A and B in the islands mentioned in Schedule C.

**SCHEDULE A**

Replacement Motor Vehicles  
Replacement Golf Carts  
Replacement Motor Cycles

**SCHEDULE B**

Unprepared Food items of all types, including packaged and processed items  
Water  
Fruit & Vegetable Juice  
Clothes, Footwear, Hats, Belts, Socks, Stockings, Gloves, Scarves  
Cleaning Supplies  
Beds & Bedding Materials

Hardware Supplies  
Building Materials  
Landscaping Supplies  
Pest Control Supplies  
Electrical fixtures and materials  
Electrical generators  
Farming Equipment & Supplies  
Fishing Equipment & Supplies  
Replacement Boats  
Replacement Boat Engines  
Fuel  
Manufacturing Equipment  
Cots  
Protective & Safety Gear  
Household furniture, furnishings and appliances  
Solar Panels  
Mosquito netting  
Plumbing fixtures and materials  
Office Supplies & Equipment  
Tents  
Air Conditioning Units

#### **SCHEDULE C**

Abaco  
Abaco Cays  
Grand Bahama Island  
Sweetings Cay  
Deep Water Cay  
Water Cay

**The Goods specified in Schedule A are subject to the following rules —**

A vehicle must be a replacement for a vehicle that was damaged due to the effects or after-effects of Hurricane Dorian on the islands in Schedule C.

An applicant must present to Customs proof that the vehicle was damaged by either providing

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- (a) an approved Insurance Motor Claim issued as a result of the effects of Hurricane Dorian; or

- (b) photos of the damaged vehicle, the VIN number and the vehicle's licence disc (the photo can be printed or electronic).

A damaged vehicle must have been licensed within the last twelve (12) months to qualify for replacement.

The applicant must show proof of licensing from the Department of Road Traffic or an Insurance Certificate.

A replacement vehicle —

- (a) up to a maximum Freight on Board (FOB) value of \$40,000.00, is entitled to Excise Duty, VAT, Processing Fees, and Environmental Levy Fee waiver;
- (b) that exceeds the \$40,000.00 FOB value threshold, will be subject to Excise Duty, VAT payment and other fees on the excess amount over the threshold landed value;
- (c) is to be landed in Abaco, Abaco Cays or Grand Bahama, except in the instance noted immediately below.

For persons temporarily displaced, replacement vehicles may be landed directly into New Providence, but must be licensed with the Department of Road traffic under licence plates issued for Abaco, the Abaco Cays or Grand Bahama Island as appropriate.

Persons purchasing from domestic licensed auto dealerships are eligible to obtain the tax and fee concessions provided the conditions detailed above are met. In these instances the dealer may offer an Excise duty and VAT free price, subject to processes established by Customs Department.

The transfer of a vehicle licence to another island will require the full payment of taxes and fees waived under this Exigency Order.

**The Goods specified in Schedule B are subject to the following rules —**

Persons and businesses seeking to remove tax exempted items valued in aggregate over \$500 from within the islands specified in Schedule C to locations outside of those islands or otherwise to export these items outside the country must beforehand report such intended movement of items to the Customs Department and make applicable payment of VAT and other taxes and fees that would otherwise be applicable. Failure to report and make payment as outlined herein will lead upon discovery to the seizure of said goods and the payment of fines as may be applicable.

Customs Duty and VAT exemption will be granted on donations to registered charitable organizations, and on acquisitions by individuals whose loss as a result of Hurricane Dorian has been verified by Comptroller of Customs. All other authorized donations will be deemed a gift to the Government and should be in the name of the authorized Government agency.

Any person who knowingly imports any goods, pursuant to this Declaration, but for a purpose other than as specifically provided for under the Declaration, commits an offence and is liable to penalties and forfeiture of goods in accordance with section 268 and 292, respectively, of the Customs Management Act (*No.30 of 2011*).

**Dated this 1<sup>st</sup> day of December, 2019**

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a cursive 'F'.

**MINISTER OF FINANCE**