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VALUE ADDED TAX (SCHOOL SUPPLIES TAX HOLIDAY) ORDER, 2020

Arrangement of Orders

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MINISTRY OF FINANCE

S.I. No. 151 of 2020

VALUE ADDED TAX ACT, 2014

(NO. 32 OF 2014)

VALUE ADDED TAX (SCHOOL SUPPLIES TAX HOLIDAY) ORDER, 2020

The Minister, in exercise of powers conferred by section 96A(1) of the Value Added Tax Act, 2014, makes the following Order –

1. Citation.

- (1) This Order may be cited as the Value Added Tax (School Supplies Tax Holiday) Order, 2020.
- (2) This Order shall come into effect on the 31st day of August, 2020 and expire on the 20th day of September, 2020.

2. Amendment of the First Schedule to No. 32 of 2014.

During the continuance in force of this Order, Part I of the First Schedule to the Value Added Tax Act, 2014 is amended by the insertion immediately after item 11 of the following new item –

- “12. The sale within The Bahamas of the following goods by a registrant supplier under such terms as may be determined by the Comptroller —
- (1) all clothing, school uniforms, belts and fabric with a sale price of one hundred dollars or less per unit;
 - (2) underwear and other underclothing with a sale price of sixty dollars or less per unit;

- (3) footwear inclusive of socks and stockings not exceeding two hundred dollars per unit, excluding skis, swim fins, roller blades and skates;
- (4) school bags and beverage holders with a sale price of one hundred and fifty dollars or less per unit, including gym bags, backpacks, lunch bags, lunch boxes, water bottles and thermos, but excluding handbags, briefcases, suitcases, and other garment bags;
- (5) school supplies limited to pens, pencils, erasers, crayons, all books, notebook filler paper, Plain paper, legal pads, binders, white boards, marking boards, construction paper, markers, folders, poster board, poster paper, scissors, cellophane tape, rulers, computer disks, glue or paste, staplers and staples used to secure paper products, protractors, and compasses;
- (6) personal computers with a sale price of three thousand dollars or less per unit, including electronic book readers, laptops, desktop computers, handheld computers, tablets, or tower computers, but excluding cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data;
- (7) personal computer-related accessories with a sale price of one thousand dollars or less per unit, including keyboards, mouse, personal digital assistants, monitors, printers, other peripheral devices, modems, calculators, routers, and non-recreational software regardless of whether the accessories are used in association with a personal computer base unit, but excluding furniture or systems, devices, video games, gaming software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use;
- (8) hair Accessories with a sale price of thirty dollars or less per unit, excluding hair extensions, frontal, wigs, crowns, veils, hats or caps;
- (9) food items limited to –
 - (a) deli and luncheon meats;
 - (b) juices;
 - (c) bottled water;
 - (d) eggs;
 - (e) prepackaged snacks, including chips, cookies, nuts, cheese-based snacks, dried fruits and fruit snacks;
 - (f) fruits;
 - (g) cereals and pop tarts; and
 - (h) yogurts;

- (10) printer ink;
- (11) garbage bags;
- (12) hand sanitizers and disinfectant wipes and sprays;
- (13) paper towels and hand towels; and
- (14) face masks.”.

Made this 27th day of August, 2020.

Signed
KEVIN PETER TURNQUEST
Minister responsible for Finance