

**WVO%**  
**GUIDELINES**  
**FOR**  
**TEMPORARY IMPORTATION**  
**TO THE BAHAMAS**

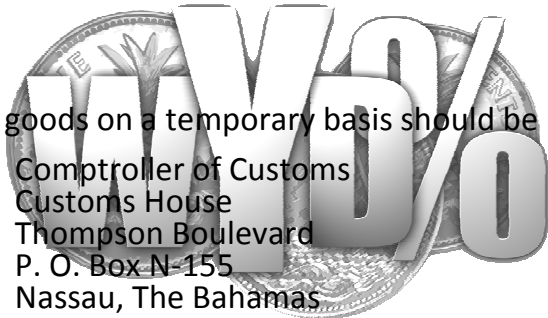
Goods can be imported to The Bahamas for a temporary period (usually 90 days) with the approval of the Minister of Finance or the Comptroller of Customs. The importer may be required to pay customs duty of 10% for every 90-day period and Stamp tax of 4% for the first 90-day period the goods are in the country. The Stamp tax is non-refundable; the Customs duty is refunded if the goods are exported from the country within the specified time.

In the case of goods which do not have customs duty but do attract Excise tax, the importer will be required to place a security bond or a deposit equal to the amount of the excise tax with the Comptroller of Customs for every 90-day period the goods are in The Bahamas. If the goods are exported within the agreed period, the Comptroller would refund the security deposit or cancel the security bond.

There are items that can be imported on a temporary basis *without* payment of Customs duty of 10% and Stamp Tax of 4%; these items are:

- a) fine jewellery approved as such by the Comptroller of Customs;
- b) equipment, materials and supplies for business meetings and conventions;
- c) travelling salesperson's samples (the salesperson must be in possession of a valid Department of Immigration work permit);
- d) motor vehicles, motorcycles and pleasure vessels not arriving under their own power and brought in by visitors for less than six (6) months;
- e) photographic and cinematographic equipment and other paraphernalia used by foreign media and movie production companies. Prior approval must be given by the Minister of Tourism.

Requests to import goods on a temporary basis should be made to:



Comptroller of Customs  
Customs House  
Thompson Boulevard  
P. O. Box N-155  
Nassau, The Bahamas

The letter of application should state the description and value of the goods and the purpose for importing them.