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# **Special Tax Concessions Guide**

## **For Andros & Southern Islands**

**Revenue Department, Ministry of Finance**  
**Published July 1st, 2021**

These guidelines apply to any resident or prospective resident and business owner on the full range of materials they will need to build or renovate a house or to start or expand a business:

**The exemption applies to local and international purchases of the following:**

- Building Materials
  - Plumbing Fixtures and Materials
  - Electrical Fixtures and Materials
  - Household Furniture, Furnishings & Appliances
  - Hardware Supplies
  - Commercial Equipment and Related Fittings
  - IT Hardware and Software (excluding Cell Phones, Tablets or Personal Digital Assistants)
  - Solar Panels and Related Equipment and Fittings
  - Business Licence and Real Property Tax
- Applicants 18 years and older are eligible to apply for FIDEA - ANDROS & SOUTHERN ISLANDS Exemption if they meet the requirements.

**Nationality**

Bahamians, residents, and prospective residents

**Location**

Business must operate in the qualifying locations (Qualifying islands include: Ragged Island, San Salvador, Rum Cay, Cat Island, Long Island, Mayaguana, Inagua, Crooked Island, Acklins, Long Cay, and Andros.)

Applicants must provide evidence of intended operations or plans within the above islands.

All goods can only be released from Customs within the above islands.

The items being imported should be cleared and remain within the zone. If they are removed all applicable taxes become due.

**Application and Approval Period**

An applicant is allowed exemption within a 1 year period.

If an applicant is approved for exemption within a year, they are not allowed to apply for the same items until the following year. (One-time approval in one year)

## **Supporting Documents**

Individuals must provide the following support documents:

- Valid Passport or voters card
- Copy of National Insurance Card
- Copy of Invoice(s) or Quote
- Government Land approval letter
- Stamp or certification from the Department of Housing
- Architectural plan for verification of supplies
- Copy of location/Site plan - Department of Housing)
- Value of furniture and appliances equal the number of rooms, e.g. 3 bedroom suites, appliances, e.g. 1 stove and fridge per household.

They are subject to inspections and review.

Once approved, the applicant can then present the exemption document (certificate) to the Bahamas Customs Department.

## **Rejection**

If rejected the applicant is required to pay the normal duties stipulated by the Bahamas Customs Department and the Department of Inland Revenue (DIR).

## **Terms and Conditions**

Incomplete applications have up to 30 days after submission to update the system with relevant information.

Providing false or misleading information – or using exemptions for purposes other than applied for – will lead to prosecution, related fines, and criminal penalties.