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**PUBLIC FINANCE MANAGEMENT
(ENVIRONMENTAL HEALTH SERVICES LEVY)
(SPECIAL FUND) ACT, 2025**

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No. 40 of 2025

PUBLIC FINANCE MANAGEMENT (ENVIRONMENTAL HEALTH SERVICES LEVY) (SPECIAL FUND) ACT, 2025

AN ACT TO ESTABLISH A FUND FOR THE DEPOSIT OF REVENUE DERIVED FROM ENVIRONMENTAL HEALTH SERVICES FEES LEVIES AND FOR CONNECTED PURPOSES.

[Date of Assent 27th June, 2025]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Public Finance Management (Environmental Health Services Levy) (Special Fund) Act, 2025.
- (2) This Act shall come into force on the 1st day of July, 2025.

2. Interpretation.

In this Act —

“**Fund**” means the Environmental Health Services Levy Fund established under section 3;

“**Fund Administrator**” means the Administrator of the Fund identified under section 5;

“**Minister**” means the Minister of Finance.

3. Establishment of Fund.

- (1) There shall be established a fund to be known as the Environmental Health Services Levy Fund.

- (2) The purpose of the Fund shall be to meet costs associated with —
 - (a) the upkeep, maintenance, operation, development, or rehabilitation of sanitary waste management infrastructure and facilities, including dumpsites, transfer stations, treatment and recycling facilities, and related equipment on Family Islands;
 - (b) the implementation of environmental health programmes and services, including public education and training for the community on sanitation and waste management initiatives;
 - (c) capital investments by the Government for sanitary waste management infrastructure and facilities, including dumpsites, transfer stations, treatment and recycling facilities.

4. Resources of the Fund.

- (1) The Fund shall consist of revenue derived from levies paid under the Environmental Health Services Act(Ch. 232) from the payment of waste disposal charges.
- (2) There shall be paid out of the Fund —
 - (a) all costs and expenses properly incurred to meet the purpose of the Fund under section 3(2)(a) and (b), including administration and operating costs;
 - (b) such sums as may be identified by the Minister to meet capital investment costs of the Government or retiring debt which funded capital investment.
- (3) Notwithstanding anything in this Act, the Fund shall not be used to settle any claim related to the personal emoluments of any public officer or any contract officer.

5. Administrator of Fund.

- (1) The Financial Secretary shall be the Administrator of the Fund and shall be responsible for the accounting, management, monitoring and reporting of the Fund.
- (2) The Fund Administrator shall exercise the care, diligence and skill in the administration of the Fund that a person of ordinary prudence would exercise in dealing with the property of another.

6. Advisory Committee.

There shall be an Advisory Committee to the Fund Administrator consisting of-

- (a) the Permanent Secretary of the Ministry responsible for Environmental Health Services;
- (b) the Permanent Secretary of the Ministry of Health;
- (c) the Permanent Secretary of the Ministry responsible for Local Government; and
- (d) the Director of the Department of Environmental Health Services.

7. Actuarial Review and Report.

- (1) The Fund Administrator, with the assistance of the Chief Executive Officer of the company responsible for the operation and management of the Waste Management Facility in New Providence, shall conduct an annual audit and shall submit a report to the Minister on or before 30 June in each year on the financial condition of the Fund and the adequacy of payments into the Fund to support its purpose.
- (2) The Minister shall lay or cause to be laid a copy of every annual report submitted by the Fund Administrator on the table of both Houses of Parliament.
- (3) Nothing in this Act shall prevent the Auditor-General from carrying out any functions of auditing or reporting on the accounts of the Fund at the request of the Minister and for that purpose the Auditor-General shall be entitled to have access to all books, records, returns and reports relating to such accounts.

8. Regulations.

The Minister may make Regulations as appear to be necessary and expedient for the proper carrying out of the intent of this Act.