

# CUSTOMS TARIFF ACT 1970

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## SECOND SCHEDULE

(Section 3)

### EXPORT DUTIES

This Schedule shall not be applicable to goods landed in Bermuda from a vessel in distress and reexported subsequently in the same vessel.

#### TABLE OF EXPORT DUTIES

<b>Description</b>	Goods taken out of bond and exported in packages intended to accompany persons departing Bermuda.
<b>CPC</b>	3001
<b>Duty Rate</b>	25¢ per <i>l</i> or part of a <i>l</i> , per package
<b>Applicable Commodities</b>	Alcohol; arrack; brandy; cordials; gin; pepper-mint water; whisky; wine; rum or other potable spirits

<b>Description</b>	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3001.
<b>CPC</b>	3002
<b>Duty Rate</b>	12¢ per <i>l</i>
<b>Applicable Commodities</b>	Alcohol; arrack; brandy; cordials; gin; malt liquor, cider and perry in containers having a capacity of 5 litres or less; pepper-mint water; rum; whisky; other potable spirits; or, wine

<b>Description</b>	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3001.
<b>CPC</b>	3003
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	Rum or any other alcoholic beverages produced or blended in Bermuda

<b>Description</b>	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3018.
<b>CPC</b>	3004
<b>Duty Rate</b>	10%
<b>Applicable Commodities</b>	Tobacco, cigars or cigarettes

## CUSTOMS TARIFF ACT 1970

---

<b>Description</b>	Goods transhipped as ships' stores or otherwise transhipped.
<b>CPC</b>	3005
<b>Duty Rate</b>	12¢ per <i>l</i>
<b>Applicable Commodities</b>	Alcohol; arrack; brandy; cordials; gin; malt liquor; pepper-mint water; rum; whisky; or, wine

<b>Description</b>	Goods transhipped as ships' stores or otherwise transhipped.
<b>CPC</b>	3006
<b>Duty Rate</b>	10%
<b>Applicable Commodities</b>	Tobacco, cigars or cigarettes

<b>Description</b>	Goods manufactured in, or the product of, Bermuda.
<b>CPC</b>	3008
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods which, having been imported into Bermuda solely for the purpose of transshipment, are exported therefrom in circumstances where no person in, or ordinarily resident in, Bermuda other than – <ol style="list-style-type: none"><li>1. any bona fide owner of the goods who is themselves in transit through Bermuda; or</li><li>2. the carrier of the goods or any agent of such carrier, has any financial interest in the goods.</li></ol>
<b>CPC</b>	3009
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods which, having been permitted, by virtue of any provision of the Revenue Act, to be imported into Bermuda under bond that they would be exported within a certain time are duly exported therefrom; excepting – <ul style="list-style-type: none"><li>• goods mentioned in CPC 3001 through CPC 3006 inclusive.</li></ul>
<b>CPC</b>	3010
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods for ships' stores or fuel, or aircraft stores' or fuel; excepting – <ul style="list-style-type: none"><li>• goods mentioned in CPC 3001 through CPC 3006 inclusive.</li></ul>
<b>CPC</b>	3011
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

## CUSTOMS TARIFF ACT 1970

---

<b>Description</b>	Goods which, having been imported into Bermuda, are found to be defective or unsatisfactory , are exported for the purpose of being returned to the original consignor or manufacturer of the goods.
<b>CPC</b>	3012
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods which, having been landed in Bermuda in error, are exported.
<b>CPC</b>	3013
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods which, having been landed in Bermuda in emergency, are exported
<b>CPC</b>	3014
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	All goods

<b>Description</b>	Goods having been used bona fide in connection with the importation of goods into Bermuda, are exported.
<b>CPC</b>	3015
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	Empty containers, empty barrels, external packaging and external coverings

<b>Description</b>	Goods which have been posted in Bermuda and are not accompanied by anything other than correspondence.
<b>CPC</b>	3016
<b>Duty Rate</b>	0%
<b>Applicable Commodities</b>	Letters and postcards

<b>Description</b>	Goods taken out of bond and exported in packages intended to accompany persons departing Bermuda.
<b>CPC</b>	3018
<b>Duty Rate</b>	0% on first 1000 cigarettes or less; 10% on value of cigarettes over initial 1000 cigarettes
<b>Applicable Commodities</b>	Cigarettes

**THIRD SCHEDULE**

(Section 4(1))

**GOODS NOT SUBJECT TO REFUND OR DRAWBACK OF DUTY**

Cinematograph films (excluding undeveloped films and films to which section 8 of Films (Control of Exhibition) Act 1959, applies).

Coal (except coal supplied to Her Majesty's ships or to ships having commission from any foreign government).

Gasoline (except gasoline supplied to Her Majesty's ships or aircraft having commission from any foreign government, or to establishments under the authority of section 36 of the Revenue Act 1898).

Oil, bunker, fuel and diesel except for –

- (a) oil supplied to Her Majesty's ships or aircraft;
- (b) ships or aircraft having commission from any foreign government; and
- (c) ex-bonded fuels provided to commercial customers but then returned as unsatisfactory and subsequently exported.

Tobacco, unmanufactured, unstemmed.

**FOURTH SCHEDULE**

(Section 4(2))

**DRAWBACK IN RELATION TO IMPORTED GOODS INCORPORATED IN GOODS  
MANUFACTURED IN BERMUDA**

1. An exporter of goods manufactured in these Islands of a description specified in column 1 of paragraph 3 (hereinafter referred to as “manufactured goods”) shall, subject as hereinafter provided, be entitled to a refund of a percentage of the import duty paid on imported goods or part of imported goods (hereinafter referred to as “imported goods”) incorporated in manufactured goods upon the export thereof and such percentage shall be that specified in column 2 of paragraph 3 respectively for imported goods incorporated in manufactured goods of a description specified in column I of that paragraph.
2. An exporter of manufactured goods claiming refund under section 75 of the Revenue Act 1898 as read with this Schedule, must satisfy the Collector of Customs, or other proper officer, by production of such certificates, receipts or other documents as he may require, that-
  - (a) the imported goods have not since importation been used otherwise than by incorporation in the manufactured goods;
  - (b) the imported goods have not ceased, otherwise than by undergoing some process changing their form or character, to be in the same state as they were in upon importation;
  - (c) the import duty on the imported goods incorporated in manufactured goods and exported at one and the same time by one and the same person amounted to not less than \$100; and
  - (d) that the claim is made within two years of the payment of duty on the imported goods and within thirty days of the exportation of the manufactured goods.

## CUSTOMS TARIFF ACT 1970

---

3.

<b>Column 1</b> <i>Goods manufactured in Bermuda</i>	<b>Column 2</b> <i>Percentage of drawback on imported goods incorporated</i>
Boats	100
Bolts of locally screen-printed textile material	100
Carbonated beverages	100
Condiments	100
Furniture	100
Garments	100
Jeweller's findings (being parts of jewellery, jewellery materials and jewellery components)	100
Paint	100
Plastics	100
Printed material	100
Saddlery and saddlery fittings, including driving harnesses	100
Sails	100
Sculpture and fine artwork executed by a person ordinarily resident in Bermuda and sold after exhibition in Bermuda or abroad	100
Shutters, rigid vinyl	100
Rum Cakes	100
Pre-mixed cocktails	100

**FIFTH SCHEDULE**

(Section 5(1))

**END-USE RELIEFS**

**GENERAL PROVISIONS**

**Authorization**

1. (1) A person within the description of an eligible beneficiary in the Table of End-Use Reliefs with respect to any specific end-use relief may apply for authorization to import goods or take goods out of a bonded warehouse which qualify for that end-use relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific end-use to which the goods will be put.

(2) An application for authorization may be made either at the time of importation of the goods or their removal from a bonded warehouse or within twelve months after such importation or removal.

(3) The Collector of Customs may grant such application and issue an authorization or he may refuse it.

(4) The Collector of Customs shall not issue an authorization unless he is satisfied that the applicant—

(a) can and will satisfy the applicable conditions of end-use set out in the Table of End-Use Reliefs;

(b) can and will observe the applicable restrictions of end-use set out in the Table of End-Use Reliefs;

(c) can and will observe the applicable specific controls and diversion provisions set out in the Table of End-Use Reliefs; and

(d) has shown that the importation of the goods does not involve duty avoidance arrangements within the meaning of section 5.

(5) For the avoidance of doubt, an end-use does not include a use to which goods are put before they have been duly landed in Bermuda.

**Conditions of authorization**

2. (1) It shall be a condition of every authorization issued under paragraph 1(3) that—

(a) the goods shall be put to the prescribed end-use relief claimed;

(b) the holder of the authorization, if required to do so by the Collector of Customs, shall provide him with sufficient information to demonstrate that the goods are or, as the case may be, were, put to the prescribed end-use claimed;

(c) the holder shall comply with the conditions and observe the restrictions of the applicable end-use relief set out in the Table of End-Use Reliefs; and

(d) the holder shall comply with the applicable specific controls and diversion provisions set out in the Table of End-Use Reliefs.

(2) The Collector of Customs in issuing an authorization may make it subject to such other conditions as he considers appropriate for protecting the revenue, and may in particular impose conditions requiring the holder to take such measures—

(a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);

(b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are actually put to the prescribed end-use claimed.

(3) Every breach of a condition of a prescribed end-use relief shall be deemed to be an unauthorized disposal within the meaning of section 13(4).

## CUSTOMS TARIFF ACT 1970

---

### Transfers between authorized holders of goods of same item permitted

3. (1) Notwithstanding section 13 (obligation to pay duty upon diversion), the rate of duty shall not apply to any transfer of goods between eligible beneficiaries of the same end-use relief where such transfer is approved by the Collector of Customs.

(2) The holder of an authorization or an intended transferee may apply to the Collector of Customs for approval of a transfer.

(3) The Collector of Customs may approve such an application or may refuse it.

(4) The transferee shall become the holder of the authorisation and it shall be a condition of every approval of a transfer that the transferee shall be bound by all the conditions of the prescribed end-use relief specified by or under paragraph 2.

(5) The Collector of Customs in granting his approval for a transfer may make it subject to such other conditions as he considers appropriate for protecting the revenue.

### Interpretation

4. The descriptions of goods in the Table of End-Use Reliefs are included for reference purposes only and do not have the force of law.

### TABLE OF END-USE RELIEFS

<b>Description</b>	Aircraft lubricants
<b>CPC</b>	4106
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Aviation industry
<b>Qualifying Goods</b>	Aircraft lubricants
<b>End-Use Conditions / Restrictions</b>	Relief limited to goods that are used in aircraft employed in commercial service to and from Bermuda, or calling to and from Bermuda, or employed in international experimental flight.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Books and blank forms for use in connection with freight and passenger business
<b>CPC</b>	4108
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Aviation industry and shipping lines
<b>Qualifying Goods</b>	Books and forms in blank.
<b>End-Use Conditions / Restrictions</b>	Books and forms in blank for use only in connection with the freight and passenger business of airlines and shipping lines trading regularly to Bermuda.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Equipment used in operating and maintaining ports, airports and inland clearance warehouses
<b>CPC</b>	4109
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Navigational, radar, radio or communication equipment; meteorological equipment; runway sweepers and runway lighting equipment; generators; security screening equipment; accident response equipment; and any other specialised tools, spares or other equipment.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be used in the operation or maintenance of:— <ol style="list-style-type: none"> <li>(a) ports;</li> <li>(b) airports; or</li> <li>(c) inland clearance warehouses authorised under the Revenue Act 1898.</li> </ol> </li> <li>2. The importation must be approved by the Minister responsible for Transport.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for educational institutions
<b>CPC</b>	4110
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved institution notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for educational, developmental or training purposes by an approved institution.</li> <li>2. In this CPC “approved institution” means a not for profit society or organization founded for an educational, developmental or training purpose and approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Hospital equipment
<b>CPC</b>	4111
<b>Duty rate</b>	0%
<b>Eligible Beneficiary</b>	Bermuda Hospitals Board
<b>Qualifying Goods</b>	Hospital equipment, accessories and spare parts thereof, other than consumable goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. To qualify for the relief, the imported goods must               <ol style="list-style-type: none"> <li>(a) be goods purchased by the Bermuda Hospital Board (or its agent) for use solely for the purposes of the hospitals; or</li> <li>(b) be goods that have been given, bequeathed or purchased for the hospitals, where at least 60 per cent of the value of each article is provided by the Endowment and Donation Fund of the Board.</li> </ol> </li> <li>2. Goods must be approved by the Chief Medical Officer</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Preventive Dental Programme
<b>CPC</b>	4118
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	The Department of Health
<b>Qualifying Goods</b>	Pharmaceutical supplies
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods are for use only in the Preventive Dental Programme; and,</li> <li>2. Goods must be approved by the Chief Medical Officer.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Vessels (articles and parts)
<b>CPC</b>	4119
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of headings 89.01 through 89.08 inclusive, and articles and parts thereof
<b>End-Use Conditions / Restrictions</b>	<p>The goods must be—</p> <ol style="list-style-type: none"> <li>(a) owned or leased by the Government; or</li> <li>(b) for commercial fishing or scientific research (or for hire or reward for these uses) to the satisfaction of the Director of the Department of Environment and Natural Resources</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Navigational markers
<b>CPC</b>	4120
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Government
<b>Qualifying Goods</b>	Sea buoys, beacons and lighting equipment for same, batteries and ships' chains
<b>End-Use Conditions / Restrictions</b>	Goods must be imported by a Government Department for use in marking navigational channels.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Parts for water filtering or purifying machinery and apparatus
<b>CPC</b>	4122
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Parts for goods of Tariff Code 8421.210.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be used only with goods of Tariff Code 8421.210.</li> <li>2. The Permanent Secretary responsible for Works and Engineering shall certify that the parts are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Apparatus and equipment for waste treatment
<b>CPC</b>	4123
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Apparatus and mechanical equipment including specially designed parts
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods to be used solely in the separation, treatment or disposal of waste; the collection or utilization of heat derived from waste; the collection or utilization of energy derived from waste heat; and,</li> <li>2. Goods must be certified by the Permanent Secretary responsible for works and engineering.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Bermuda Tourism Authority (prizes)
<b>CPC</b>	4124
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Bermuda Tourism Authority
<b>Qualifying Goods</b>	Prizes
<b>End-Use Conditions / Restrictions</b>	Goods must be certified by the Chief Executive Officer of the Bermuda Tourism Authority as prizes appropriated for sports and other events under the auspices of the Bermuda Tourism Authority.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the use of the Governor
<b>CPC</b>	4125
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	The Governor
<b>Qualifying Goods</b>	All items (including consumables)
<b>End-Use Conditions / Restrictions</b>	Goods to be imported or taken from bond by or for the use of the Governor or the Governor's family.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the use of the Deputy Governor
<b>CPC</b>	4126
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	The Deputy Governor
<b>Qualifying Goods</b>	Consumable goods
<b>End-Use Conditions / Restrictions</b>	Consumable goods to be imported or taken from bond by or for the use of a person performing the functions of the office of Governor by virtue of Section 18 or Section 19 of the Constitution for use by him during the period that he is performing those functions provided that any such goods which are not expended at the time he ceases to perform those functions shall be at the rate of duty then applicable.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Documents, exhibits and equipment relating to arbitration proceedings in Bermuda
<b>CPC</b>	4128
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Documents; exhibits; or equipment
<b>End-Use Conditions / Restrictions</b>	Goods must be used exclusively in the conduct of particular arbitration proceedings in Bermuda or any appeal or other court proceedings in Bermuda in relation to any such arbitration hearings.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Electric generating equipment
<b>CPC</b>	4130
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	<ol style="list-style-type: none"> <li>1. Electric generating and waste heat recovery equipment and parts; and</li> <li>2. Air quality monitoring instruments and associated equipment</li> <li>3. Utility scale battery energy storage systems and parts.</li> </ol>
<b>End-Use Conditions / Restrictions</b>	<p>Goods must be imported and used to construct, repair or maintain electric generating systems that—</p> <ol style="list-style-type: none"> <li>(a) are powered only by compression-ignition internal combustion engines; and</li> <li>(b) have an output exceeding 2 megawatts.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for sewage systems
<b>CPC</b>	4131
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	The goods must be imported and used to construct, repair or maintain the sewage systems operated by the Corporation of Hamilton, the Corporation of St. George's or the West End Development Corporation.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

---

<b>Description</b>	Matrices for printing purposes
<b>CPC</b>	4134
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Matrices if made of nonmetallic material and illustrations thereof
<b>End-Use Conditions / Restrictions</b>	Matrices must be used for printing purposes.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for youth organizations
<b>CPC</b>	4140
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Articles of uniform and equipment.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"><li>1. Goods must be imported and used for the purposes of an approved organization</li><li>2. In this CPC, "approved organization" means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li></ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Community service vehicle
<b>CPC</b>	4141
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of heading 87.02
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only to provide a free-of-charge community transportation service.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

---

<b>Description</b>	Goods for emergency services
<b>CPC</b>	4142
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	1. Fire engines, fire fighting equipment and fire fighting supplies; 2. Police vehicles and accessories; and 3. Ambulances and ambulance equipment.
<b>End-Use Conditions / Restrictions</b>	The goods must be imported and used for the work of the relevant emergency service.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Stained glass windows
<b>CPC</b>	4143
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Churches or schools
<b>Qualifying Goods</b>	Stained glass windows
<b>End-Use Conditions / Restrictions</b>	Goods must be for use in churches or schools.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Musical organs, parts and accessories
<b>CPC</b>	4144
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	1. Organs of Heading 92.05 or of Heading 92.07; and 2. Organ parts and accessories of Heading 92.09.
<b>End-Use Conditions / Restrictions</b>	The goods must be used only in churches or schools.
<b>Specific Controls / Diversion</b>	Musical organs, parts and accessories
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Church bells and envelopes for tithes
<b>CPC</b>	4145
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Churches
<b>Qualifying Goods</b>	Bells, whether electric or not and printed envelopes for the collection of tithes
<b>End-Use Conditions / Restrictions</b>	Goods must be for use in churches.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Media for public broadcasting
<b>CPC</b>	4149
<b>Duty Rate</b>	5%
<b>Eligible Beneficiary</b>	Public broadcasting services licensed under the Telecommunications Act 1986
<b>Qualifying Goods</b>	Pre-recorded video tapes, films and audio tapes
<b>End-Use Conditions / Restrictions</b>	Goods must be used exclusively for public broadcast by public broadcasting services.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods used by the printing industry
<b>CPC</b>	4150
<b>Duty Rate</b>	15%
<b>Eligible Beneficiary</b>	Commercial printers
<b>Qualifying Goods</b>	Printing dampening equipment solution, graphic arts film and graphic arts proofing material, graphic arts photographic chemistry fixers and developers, plate finisher and developer, blanket and roller wash and other chemicals
<b>End-Use Conditions / Restrictions</b>	Goods must be used exclusively by the local printing industry.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Plastic articles for the conveyance or packing of local products or manufactures
<b>CPC</b>	4151
<b>Duty Rate</b>	15%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of heading 39.23
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for the conveyance or packing of animal or vegetable products produced locally for human consumption, or locally manufactured goods.</li> <li>2. In this CPC— <ol style="list-style-type: none"> <li>(a) “animal or vegetable products” means—</li> <li>(b) fresh meat and meat offal;</li> <li>(c) fresh fish and crustaceans, molluscs and other aquatic invertebrates;</li> <li>(d) dairy produce, birds’ eggs, natural honey, and other products of animal origin;</li> <li>(e) fresh vegetables, roots and tubers; or</li> <li>(f) fresh fruits and nuts;</li> </ol> </li> </ol> <p>“manufacture” means the process of converting raw materials, components, or parts into finished goods for use or sale, and includes the preparation of foodstuffs and beverages;</p> <p>“production” includes fishing, production by natural processes, and production by mechanical means.</p>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Paper for use in the printing industry
<b>CPC</b>	4152
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Commercial printers
<b>Qualifying Goods</b>	<ol style="list-style-type: none"> <li>1. Paper, excluding newsprint of Heading 48.01</li> <li>2. Envelopes of tariff code 4817.100</li> </ol>
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used exclusively by the local commercial printing industry for printing purposes.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Paper packing containers for the conveyance or packing of local products or manufactures
<b>CPC</b>	4153
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of heading 48.19
<b>End-Use Conditions / Restrictions</b>	<p>1. Goods must be imported and used only for the conveyance or packing of animal or vegetable products produced locally for human consumption, or locally manufactured goods.</p> <p>2. In this CPC—</p> <p>(a) “animal or vegetable products” means—</p> <p>(b) fresh meat and meat offal;</p> <p>(c) fresh fish and crustaceans, molluscs and other aquatic invertebrates;</p> <p>(d) dairy produce, birds’ eggs, natural honey, and other products of animal origin;</p> <p>(e) fresh vegetables, roots and tubers; or</p> <p>(f) fresh fruits and nuts;</p> <p>“manufacture” means the process of converting raw materials, components, or parts into finished goods for use or sale, and includes the preparation of foodstuffs and beverages;</p> <p>“production” includes fishing, production by natural processes, and production by mechanical means.</p>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Articles to facilitate the loading and discharging of cargo and passengers
<b>CPC</b>	4155
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Apparatus, mechanical plant and aircraft catering equipment, including material for repairs thereto
<b>End-Use Conditions / Restrictions</b>	Goods must be used to facilitate the loading and discharging of cargo and passengers on or from aircraft or ships within a customs area or other place approved by the Collector of Customs.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Portable computers, parts and accessories
<b>CPC</b>	4156
<b>Duty Rate</b>	5%
<b>Eligible Beneficiary</b>	Schools with programs certified by the Commissioner of Education
<b>Qualifying Goods</b>	Portable computers, parts and accessories
<b>End-Use Conditions / Restrictions</b>	Goods must be used exclusively by registered full-time students under school programs certified by the Commissioner of Education.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Specialised equipment for the physically disabled
<b>CPC</b>	4157
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Specialized equipment designed to permit physically disabled persons to be transported by or operate motor vehicles
<b>End-Use Conditions / Restrictions</b>	Equipment must be used exclusively to permit physically disabled persons to be transported by, or to operate motor vehicles.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Horse-drawn carriages
<b>CPC</b>	4159
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Horse-drawn carriages for the transport of passengers.
<b>End-Use Conditions / Restrictions</b>	Carriages must be registered as public carriages with the Transport Control Department
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Commercial tour boats
<b>CPC</b>	4160
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Vessels
<b>End-Use Conditions / Restrictions</b>	Vessels must be— (a) licensed under section 4 of the Marine Board (Island Boats) Regulations 1965; and (b) used exclusively for commercial tours or commercial sport diving purposes.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Aircraft tools, instructional films
<b>CPC</b>	4164
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Owners of aircraft
<b>Qualifying Goods</b>	Tools, equipment and instructional films
<b>End-Use Conditions / Restrictions</b>	Goods must be used exclusively for the mechanical servicing of aircraft which regularly trade to Bermuda.
<b>Specific Controls / Diversion</b>	Security must be given to the satisfaction of the Collector of Customs that in the event of local sale or disposal the duty ordinarily payable will be paid thereon.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Bullion, for investment
<b>CPC</b>	4165
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Gold or silver bullion, gold, silver or platinum bars, ingots or coins and any other precious metal
<b>End-Use Conditions / Restrictions</b>	Goods must be imported for investment purposes provided they are held by a Bank licensed under the Banks and Deposit Companies Act 1999.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Rubber plates, sheets or strips
<b>CPC</b>	4166
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Natural or synthetic rubber in plates, sheets or strip, of Chapter 40 of the First Schedule to the Customs Tariff Act
<b>End-Use Conditions / Restrictions</b>	Goods must be used in the repair of footwear.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Telecommunications equipment
<b>CPC</b>	4167
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet)
<b>Qualifying Goods</b>	Telecommunications equipment, apparatus and machinery
<b>End-Use Conditions / Restrictions</b>	<p>All telecommunications equipment, apparatus and machinery required for use by GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet) in the renewal, provision, operation, repair or extension of their tele-communications installations, subject to the following proviso —</p> <p>No exemption is granted in the case of any item to be installed on premises not owned by GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet) (unless a waiver is granted by the Minister of Finance in consultation with the Minister responsible for telecommunications).</p>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Medical equipment and supplies
<b>CPC</b>	4169
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	<ol style="list-style-type: none"> <li>1. Mechano-therapy braces; walking canes; seat canes; and cane tips</li> <li>2. Oxygen cylinders and regulators; oxygen concentrators; oxygen masks and cannulas; oxygen-conserving devices; oxygen resuscitation bags; and other similar appliances, specifically designed for oxygen, respiratory or aerosol therapy including peak flow meters</li> <li>3. Apnea monitors and positive airway pressure (PAP) machines</li> <li>4. Ostomy supplies</li> <li>5. Equipment designed to compensate for decreased vision or hearing</li> <li>6. Diabetic equipment and supplies</li> <li>7. Lymphedema sleeves and equipment</li> <li>8. Equipment designed to compensate for speech impediment</li> <li>9. Renal dialysis equipment</li> <li>10. Other equipment which assists disabled people with severe handicap to their limbs</li> <li>11. Food supplements</li> <li>12. Assistive technology devices or equipment that compensate for physical, mental or learning disabilities</li> <li>13. Diagnostic imaging equipment and supplies</li> <li>14. Radiation therapy equipment and supplies</li> <li>15. Parts of and accessories of qualifying goods</li> </ol>
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be used to compensate for a physical, mental or learning disability, or to diagnose, treat or monitor a chronic medical condition.</li> <li>2. The Chief Medical Officer must certify that food supplements are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Building materials and related equipment
<b>CPC</b>	4170
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	<ol style="list-style-type: none"> <li>1. Bermuda Housing Corporation</li> <li>2. Any other developer of a housing scheme that satisfies conditions 2 and 3 of this relief</li> </ol>
<b>Qualifying Goods</b>	All goods and material required for the construction of housing schemes including major domestic appliances such as stoves, refrigerators, washing machines and dryers, but excluding any construction equipment and tools
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods and material must be for the bona fide use in the construction of housing schemes by the Bermuda Housing Corporation</li> <li>2. Goods and material must be for the bona fide use of housing schemes with prefixed unit sale prices in the range up to \$750,000.00</li> <li>3. Goods and material must be certified by the Permanent Secretary in the Ministry responsible for Housing.</li> </ol>
<b>Specific Controls / Diversion</b>	No specific controls/diversions
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for national security
<b>CPC</b>	4172
<b>Duty rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must only be used by or on behalf of a Bermuda Government Department for improving marine safety, saving lives at sea, protection of the coastal and marine environment, surveillance of the coastal and marine environment, and for all other purposes of border protection and national security to the satisfaction of the Collector of Customs.</li> <li>2. The Head of a Bermuda Government Department shall certify that the goods qualify for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for community sports facilities
<b>CPC</b>	4175
<b>Duty rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods, excluding construction equipment and tools
<b>End-Use Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be used by a national sport governing body, club, team, association or league only to redevelop land in connection with a sporting activity or to construct, finish, equip, repair or maintain buildings and facilities on that land.</li> <li>2. The Director of Youth, Sport and Recreation shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Motor limousines
<b>CPC</b>	4178
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	Any person
<b>Qualifying Goods</b>	Goods of Heading 87.03
<b>End-Use Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be registered as a motor limousine with the Transport Control Department.</li> <li>2. Registration as a motor limousine with the Transport Control Department must be maintained.</li> <li>3. The goods must be used only as a limousine.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Motor hearses
<b>CPC</b>	4179
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	Any person
<b>Qualifying Goods</b>	Goods of Heading 87.03
<b>End-Use Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be registered as a motor hearse with the Transport Control Department.</li> <li>2. Registration as a motor hearse with the Transport Control Department must be maintained.</li> <li>3. The goods must be used only as a hearse.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Motor taxis
<b>CPC</b>	4180
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	Any person
<b>Qualifying Goods</b>	Goods of Heading 87.03
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"><li>1. Goods must be registered as a motor taxi with the Transport Control Department.</li><li>2. Registration as a motor taxi with the Transport Control Department must be maintained.</li><li>3. The goods must be used only as a taxi.</li></ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Fire safety equipment
<b>CPC</b>	4182
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Fire safety equipment and systems
<b>End-Use Conditions / Restrictions</b>	The goods must be imported and used for improving an existing building's compliance with the fire safety standards set out in any statutory provision.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Humanitarian aid
<b>CPC</b>	4183
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Foodstuffs, medicaments, clothing, blankets, tents, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster.
<b>End-Use Conditions / Restrictions</b>	The goods must be imported and used for disaster relief; or the goods must be received as gifts by organizations approved by the Collector of Customs for use by or under the control of such organizations, or for distribution free of charge by them or under their control.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for the KEMH Redevelopment Project
<b>CPC</b>	4185
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land.</li> <li>2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project.</li> <li>3. The controller of the company carrying out the KEMH Redevelopment Project shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the KEMH Redevelopment Project
<b>CPC</b>	4186
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land.</li> <li>2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project.</li> <li>3. The chief financial officer of the Bermuda Hospitals Board shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Electronic surveillance equipment
<b>CPC</b>	4188
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Carriers providing public telecommunications services to whom a licence, permit or certificate has been issued under the Telecommunications Act 1986.
<b>Qualifying Goods</b>	Telecommunications equipment, apparatus and machinery.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used for the purposes of law enforcement.</li> <li>2. Goods must be required by the Carrier to assist the Bermuda Police Service in carrying out electronic surveillance and intercepting electronic communications.</li> <li>3. The Director of Telecommunications shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for commercial printing of foreign newspapers
<b>CPC</b>	4190
<b>Duty Rate</b>	15%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Machines of Tariff Code 8443.310 and parts and accessories of Tariff Code 8443.990
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only for printing foreign newspapers for a commercial purpose.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Paper for commercial printing of foreign newspapers
<b>CPC</b>	4191
<b>Duty Rate</b>	10%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Paper of Heading 48.02
<b>End-Use Conditions / Restrictions</b>	Paper must be imported and used only for printing foreign newspapers for a commercial purpose.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Marine safety equipment and parts
<b>CPC</b>	4192
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	<ol style="list-style-type: none"> <li>Life boats and inflatable life rafts, their equipment and crews' accoutrements; hydrostatic releases; resuscitators; life buoys; life jackets; distress signalling equipment, including flares, rockets, day smoke generators, dye-markers, mirrors, horns, emergency position indicating radio beacons (EPIRBs), emergency locator transmitters (ELTs) and personal locator beacons (PLBs); radio distress signaling equipment; marine VHF radios; automatic identification system (AIS) equipment; global positioning system (GPS) equipment; radio antennas for fixed radio equipment operating on marine frequencies and similar articles</li> <li>Parts of goods qualifying under paragraph 1</li> </ol>
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>Goods must be imported and used onboard vessels or in the sea for ensuring the safety of life at sea or for life saving purposes.</li> <li>Goods must be of a type approved by the Director of Marine and Ports Services for ensuring the safety of life at sea.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Motor taxis for transport of disabled persons
<b>CPC</b>	4193
<b>Duty Rate</b>	8%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of heading 87.03 designed or adapted to transport physically disabled persons
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>Goods must be registered as a motor taxi with the Transport Control Department.</li> <li>Registration as a motor taxi with the Transport Control Department must be maintained.</li> <li>The goods must be used only as a taxi.</li> <li>The importation must be approved by the Director of Transport Control.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for pollution control
<b>CPC</b>	4195
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be used only in connection with the control of pollution.</li> <li>2. The Director or the Environmental Engineer of the Department of Environment and Natural Resources shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Supplies for Honorary Consul
<b>CPC</b>	4196
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Honorary Consuls
<b>Qualifying Goods</b>	Flags, stationery, seals of office, official correspondence, passports and similar supplies
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only by the Honorary Consul of a foreign country.</li> <li>2. The Deputy Governor must certify that similar supplies for the use of Her Majesty's consular representative are admitted duty free in such foreign country.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Awards
<b>CPC</b>	4198
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	Goods must be imported for award to a person for distinction in art, literature, science or sport, or for public service, or otherwise in recognition of meritorious achievement or conduct and must be so awarded.
<b>Specific Controls / Diversion</b>	The Collector of Customs may require the production of any supporting documents.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Poppies
<b>CPC</b>	4201
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Artificial poppies and forget-me-nots
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and distributed under the auspices of The Bermuda Legion and the Bermuda War Veterans Association or the Royal British Legion.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for use as memorials
<b>CPC</b>	4202
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	<ol style="list-style-type: none"><li>1. Goods of heading 68.02</li><li>2. Goods of tariff code 9703.009</li><li>3. Goods of tariff code 8310.000</li></ol>
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only as memorials for deceased persons or historical events or to be affixed thereto.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Samples of goods
<b>CPC</b>	4203
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	Samples of goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported and used only to solicit orders for goods of the type they represent.</li> <li>2. Goods must not be sold or otherwise disposed of by way of trade.</li> <li>3. Goods must be- <ol style="list-style-type: none"> <li>(a) clearly marked as samples; or</li> <li>(b) of negligible value.</li> </ol> </li> <li>4. In this CPC “samples of goods” means any article representing a type of goods whose manner of presentation and quantity rule out its use for any purpose other than that of seeking orders for goods of the same type or quality.</li> </ol>
<b>Specific Controls / Diversion</b>	<ol style="list-style-type: none"> <li>1. The Collector of Customs may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.</li> <li>2. In determining whether samples are of negligible value the Collector of Customs may consider the value of the individual sample or the aggregate value of all the samples in one consignment.</li> </ol>
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods acquired by Government from a foreign government
<b>CPC</b>	4204
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only by Government.</li> <li>2. Goods must be acquired from a foreign government or an agency of a foreign government.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Commercial bindery supplies
<b>CPC</b>	4205
<b>Duty Rate</b>	15%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Bindery supplies
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only for commercial binding.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Electric motors for boats
<b>CPC</b>	4206
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	Electric propulsion motors of heading 85.01
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only to propel boats.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for Railway Trail
<b>CPC</b>	4207
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported and used only to redevelop or equip the Railway Trail protected area specified in the First Schedule to the Bermuda National Parks Act 1986, or to construct, finish, repair or maintain any building or other structure in that protected area.</li> <li>2. Goods must be approved by the Director of Parks.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for integrated electronic communications networks
<b>CPC</b>	4208
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	ICOL holders and their agents
<b>Qualifying goods</b>	Electronic communications equipment, apparatus and machinery (except customer premises equipment).
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported for and incorporated in infrastructure to establish, construct and operate electronic communications network infrastructure on an integrated basis, subject to the terms of an ICOL granted by the Regulatory Authority under the Electronic Communications Act 2011.</li> <li>2. In this CPC—  “customer premises equipment” has the meaning given in section 2 of the Electronic Communications Act 2011;  “ICOL” and “ICOL holders” have the meaning given in the Electronic Communications Act 2011.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for demand-side management systems
<b>CPC</b>	4209
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported and used wholly and exclusively for demand-side management systems installed or to be installed for business purposes, with the objective of increasing energy efficiency by lowering energy demand or energy use or both.</li> <li>2. Goods must be approved by the Director of the Department of Energy.</li> <li>3. In this CPC, “business” means— <ol style="list-style-type: none"> <li>(a) the supply of goods and services for consideration; and</li> <li>(b) not for profit supplies of goods and services as made otherwise than in a personal capacity.</li> </ol> </li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for Government capital expenditure schemes
<b>CPC</b>	4210
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for the purposes of a Bermuda Government capital expenditure scheme approved by the Cabinet of the Government of Bermuda (an "approved scheme").</li> <li>2. The Head of a Bermuda Government Department (a "Head of Department") shall complete a certificate (a "Head of Department's certificate") and thereon certify that the importation is for the purposes of a particular approved scheme.</li> <li>3. A Head of Department's certificate shall be in such form, and contain such particulars, as the Collector of Customs shall determine.</li> <li>4. The customs declaration for the imported goods shall include such reference to the Head of Department's certificate as the Collector of Customs shall require.</li> </ol>
<b>Specific Controls / Diversion</b>	<ol style="list-style-type: none"> <li>1. The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.</li> <li>2. The Head of Department shall keep a record of each Head of Department's certificate certified by him, and the Collector of Customs may determine the form and the manner in which such record is to be kept.</li> </ol>
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for Global Marine Systems (Bermuda) Limited
<b>CPC</b>	4211
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Global Marine Systems (Bermuda) Limited
<b>Qualifying goods</b>	Telecommunication cable, equipment, apparatus and machinery
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used directly and solely for the purpose of providing, maintaining, repairing and extending offshore submarine cables.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for commercial food production
<b>CPC</b>	4215
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only in connection with the local commercial production and retail packaging of animal or vegetable products for human consumption.</li> <li>2. Goods must be approved by the Director of the Department of Environment and Natural Resources.</li> <li>3. In this CPC—  “animal or vegetable products” means— <ol style="list-style-type: none"> <li>(a) fresh meat and meat offal;</li> <li>(b) fresh fish and crustaceans, molluscs and other aquatic invertebrates;</li> <li>(c) dairy produce, birds’ eggs, natural honey, and other products of animal origin;</li> <li>(d) fresh vegetables, roots and tubers; or</li> <li>(e) fresh fruits and nuts;</li> </ol> “production” includes fishing, production by natural processes, and production by mechanical means. </li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for museums
<b>CPC</b>	4216
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported and used only for the purposes of— <ol style="list-style-type: none"> <li>(a) public exhibition or display by an approved organization; or</li> <li>(b) restoration of buildings on premises leased, owned or held in trust by an approved organization (with the previous written sanction of the Minister of Finance); or</li> <li>(c) development, enhancement or conservation of any public exhibition or display promoted by an approved organization; or</li> <li>(d) the feeding of animals forming part of any public exhibition or display promoted by an approved organization.</li> </ol> </li> <li>2. In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods for ocean scientific research, environmental protection or education
<b>CPC</b>	4217
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"><li>1. Goods must be imported and used by an approved organization for the purposes of—<ol style="list-style-type: none"><li>(a) ocean scientific research, environmental protection or education;</li><li>(b) the construction, maintenance and enhancement of buildings, facilities, vessels and equipment owned, leased or used by the approved organization; or</li><li>(c) the operations and administration of the approved organization.</li></ol></li><li>2. In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li></ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Fuel for commercial fishing vessels
<b>CPC</b>	4218
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	Goods of tariff codes 2710.120 and 2710.192
<b>End-Use Conditions / Restrictions</b>	Goods must be imported or taken out of a bonded warehouse and used only in a fishing vessel licensed under regulation 5 of the Fisheries Regulations 2010 by a person who is registered under regulation 12 of those Regulations and certified as a full-time commercial fisherman by the Director of the Department of Environment and Natural Resources.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Fuel for commercial tour boats
<b>CPC</b>	4219
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	Goods of tariff codes 2710.120 and 2710.192
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported or taken out of a bonded warehouse and used only in an island boat by a person who has been issued with an island boat licence under regulation 4 of the Marine Board (Island Boats) Regulations 1965.</li> <li>2. In this CPC, "island boat" has the meaning prescribed in the Marine Board (Island Boats) Regulations 1965.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Passenger motor cars licensed as trucks
<b>CPC</b>	4220
<b>Duty Rate</b>	35%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	Goods of Heading 87.03
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods in this CPC— <ol style="list-style-type: none"> <li>(a) must be registered as a light truck, intermediate truck, or heavy truck, with the Transport Control Department;</li> <li>(b) do not include "passenger truck" as defined in section 40(7)(f) of the Motor Car Act 1951.</li> </ol> </li> <li>2. Registration as a light, intermediate or heavy truck with the Transport Control Department must be maintained.</li> <li>3. The goods must be used for the transport of goods.</li> <li>4. In this CPC the expressions "light truck", "intermediate truck", "heavy truck" and "passenger truck" shall be construed in accordance with the specifications for those terms in the First Schedule to the Motor Car Act 1951.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for Give Back, Getting Back neighbourhood beautification initiative
<b>CPC</b>	4221
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for an approved Give Back, Getting Back neighbourhood beautification project.</li> <li>2. The Give Back, Getting Back neighbourhood beautification project must be approved by the Chief Operating Officer of the Bermuda Tourism Authority.</li> <li>3. The Chairman of the relevant Parish Council or the manager of a registered school shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for Royal Bermuda Regiment
<b>CPC</b>	4222
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only for the purposes of the Royal Bermuda Regiment.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the St. George's Marina Development Project
<b>CPC</b>	4224
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and incorporated in St. George's Marina structures and facilities.</li> <li>2. Goods must be imported during the construction phases of the St. George's Marina Development Project.</li> <li>3. The controller of the company carrying out the development shall certify that the goods qualify for the relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for the Airport Redevelopment
<b>CPC</b>	4225
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for the Airport Redevelopment.</li> <li>2. Goods must be imported during the construction and operational phase of the Airport Redevelopment.</li> <li>3. The controller of the Developer shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	<p>In this CPC, the expressions “Airport”, “Airport Redevelopment” and “Developer” have the meanings given in the Airport Redevelopment Concession Act 2017.</p> <p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>

<b>Description</b>	Goods for renewable energy systems
<b>CPC</b>	4226
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and incorporated in a renewable energy system, or its structures or mounting systems.</li> <li>2. In this CPC—  “renewable energy system” means any apparatus principally designed to transform ocean wave, solar or wind energy into usable electrical, kinetic, light, mechanical or thermal energy.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for electric vehicles
<b>CPC</b>	4227
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	1. Electric accumulators of heading 85.07; and 2. Electric vehicle charging stations, parts and accessories.
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only as the power source for— (a) goods of tariff code 8702.400 (motor vehicles for the transport of ten or more persons, including the driver, with only electric motor for propulsion); (b) goods of tariff code 8703.800 (motor cars with only electric motor for propulsion); (c) goods of tariff code 8704.901 (motor vehicles for the transport of goods with only electric motor for propulsion); (d) goods of tariff code 8711.600; (motorcycles and auxiliary cycles); or (e) carriages for disabled persons with only electric motor for propulsion of tariff code 8713.900.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the Airport Utility-Scale Solar PV Installation
<b>CPC</b>	4228
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	1. Goods must be imported for and incorporated in the L. F. Wade International Airport Utility-Scale Solar Photovoltaic Installation (hereafter (“USSPVI”) or its structures or mounting systems. 2. Goods must be imported during the construction and operation phases of the USSPVI. 3. The controller of the company carrying out the USSPVI shall certify that the goods qualify for the relief.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for local commercial manufacturing
<b>CPC</b>	4229
<b>Duty Rate</b>	5%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in the local commercial manufacture of goods by an approved business.</li> <li>2. In this CPC—  “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).  “commercial manufacture of goods” means the conversion, by mechanical means or otherwise, of raw materials, components, subassemblies or parts into goods for use or sale for consideration.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Specialised vehicles for the physically disabled
<b>CPC</b>	4230
<b>Duty Rate</b>	35%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of heading 87.03 designed or adapted to transport physically disabled persons
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be registered as a physically disabled vehicle with the Transport Control Department.</li> <li>2. Registration as a physically disabled vehicle with the Transport Control Department must be maintained.</li> <li>3. Goods must be used mainly to transport physically disabled persons.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Sporting events approved by the Bermuda Tourism Authority
<b>CPC</b>	4231
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only in connection with the holding of a sporting event in Bermuda.</li> <li>2. The sporting event must be approved by the chief operations officer of the Bermuda Tourism Authority.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for seniors' and disabled persons' housing
<b>CPC</b>	4232
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be incorporated in or installed on residential care home premises housing a senior (or any other premises housing a senior) or a home or premises housing a disabled person.</li> <li>2. Goods must be used for the purpose of enhancing seniors or a disabled person's mobility, safety and comfort.</li> <li>3. The Manager of Ageing and Disability Services shall certify that the goods are eligible for this relief.</li> <li>4. In this CPC—  “disabled person” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999;  “residential care home” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999;  “senior” means a person who is 65 years or older;  “unconnected” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999.</li> </ol>
<b>Specific Controls / Diversion</b>	The Manager of Ageing and Disability Services shall certify that the goods that are eligible for relief are in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Articles and parts (commercial tour boats)
<b>CPC</b>	4233
<b>Duty Rate</b>	5%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Equipment, furnishings, fittings, fixtures, and parts
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only to equip, furnish, refit, repair or maintain vessels licensed under section 4 of the Marine Board (Island Boats) Regulations 1965.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for local genetic testing and research
<b>CPC</b>	4234
<b>Duty Rate</b>	5%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in local genetic testing and research by an approved person.</li> <li>2. In this CPC—  “approved person” means a natural or legal person approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “genetic testing and research” includes all types of diagnostic and non-diagnostic testing, analysis and research.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Personal protective equipment and supplies
<b>CPC</b>	4235
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Personal protective equipment and supplies
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in connection with disease prevention and control.</li> <li>2. Goods must be imported within the period of time specified by the Minister by Notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li> </ol>
<b>Specific Controls / Diversion</b>	The Director of Health shall certify that the goods are eligible for relief in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.
<b>Description</b>	Personal protective equipment and supplies

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for international organizations
<b>CPC</b>	4236
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved organization notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only for the purposes of an approved organization.</li> <li>2. In this CPC—  “approved organization” means an international organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “international organization” means an association of States established by a treaty, possessing a constitution and common organs and having a legal personality distinct from that of the member States.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods eligible for business end-use relief
<b>CPC</b>	4237
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used wholly and exclusively for business purposes by an approved business.</li> <li>2. In this CPC—  “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “business” means—  <ol style="list-style-type: none"> <li>(a) the supply of goods and services for consideration; and</li> <li>(b) not for profit supplies of goods and services as made otherwise than in a personal capacity.</li> </ol> </li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Tobacco for local commercial manufacturing of tobacco products
<b>CPC</b>	4238
<b>Duty Rate</b>	\$105 per kg
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of headings 24.01 and 24.03
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in the local commercial manufacture of tobacco products by an approved business.</li> <li>2. In this CPC “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for NASA Space Flight Temporary Mobile Tracking Station
<b>CPC</b>	4239
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	Goods must be imported and used only by representatives of NASA for the purposes of the Research Range Services Programme.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Hospital operating supplies
<b>CPC</b>	4240
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Hospital consumable operating supplies
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be of a consumable operating supply nature, excluding foodstuffs.</li> <li>2. Goods must be imported and used solely for the purposes of a hospital administered by the Bermuda Hospitals Board, other than as provided for by CPC 4111, CPC 4142, CPC 4169, CPC 4185, CPC 4186, or CPC 4701.</li> <li>3. Goods must be imported to Bermuda from 1<sup>st</sup> April 2022 through 31<sup>st</sup> March 2024 only.</li> <li>4. The chief financial officer of the Bermuda Hospitals Board shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for local commercial manufacturing of bread and baked goods
<b>CPC</b>	4241
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in the local commercial manufacture of bread and baked goods by an approved business.</li> <li>2. In this CPC—  “approved business” means a business or organisation approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “commercial manufacture of bread and baked goods” means the conversion, by mechanical means or otherwise, of raw food products for sale for consideration.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	School uniforms for local sale
<b>CPC</b>	4242
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Jackets and blazers, wind-cheaters and wind-jackets; school crest patches; ties; trousers and shorts; dresses, skirts and divided skirts; shirts; sporting T-shirts and vests; hosiery (except sporting hosiery); jerseys, pullovers and cardigans; footwear (except sporting footwear)
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be articles of apparel and footwear that pupils are required to wear by a school.</li> <li>2. Goods must be imported for local sale by an approved vendor.</li> <li>3. In this CPC —  “approved vendor” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “school” means an approved institution under CPC 4110.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Aggregate for local commercial manufacturing of structural concrete products or asphalt concrete
<b>CPC</b>	4243
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Pebbles, gravel, broken or crushed stone of tariff code 2517.100
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for and used only in the local commercial manufacture of structural concrete products or asphalt concrete by an approved business.</li> <li>2. In this CPC—  “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);  “structural concrete products” means types of concrete and articles of concrete of Heading 68.10, that conform to the Building Code of Bermuda.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for Bermuda’s international sports teams
<b>CPC</b>	4244
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Articles of uniform and equipment
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be used only in connection with the relevant team sport by an international-level athlete.</li> <li>2. The relevant national sport governing body must certify that the goods are eligible for the relief.</li> <li>3. In this CPC—  “international-level athlete” and “national sport governing body” have the meanings prescribed in the Anti-Doping In Sport Act 2011.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for personal care service provider premises capital investment schemes
<b>CPC</b>	4245
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be capital goods used only in the execution of a capital investment scheme for a personal care service provider premises.</li> <li>2. Goods does not include construction equipment, operating supplies, marine equipment or vehicles.</li> <li>3. In this CPC — <ul style="list-style-type: none"> <li>“approved business” means a personal care service provider premises approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);</li> <li>“commercial establishment” means the premises used for the purposes of a personal care service provider business and excludes residential premises;</li> <li>“personal care service provider” means an owner or operator of a commercial business which offers any of the following (non-medical) personal care services— <ol style="list-style-type: none"> <li>(a) barber shop;</li> <li>(b) beauty salon;</li> <li>(c) fitness centre or gym;</li> <li>(d) massage parlour;</li> <li>(e) spa; or</li> <li>(f) such other personal care services as the Minister may determine by Order published in the Gazette (which shall be subject to the negative resolution procedure);</li> </ol> </li> <li>“personal care service provider premises” means the commercial establishment at which a personal care service provider is operating their commercial business, but excludes the premises of medical professions as provided for in guidance.</li> </ul> </li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an approval to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for day care centres and day care provider premises
<b>CPC</b>	4246
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	<p>For day care centres: classroom and office stationery; art equipment and supplies; sports, physical education and recreational equipment; awnings and tents for shade; shock absorbing outdoor play surfaces; child safety gates; trash cans with lids; landscaping equipment; audio equipment and accessories; visual equipment and accessories; computer equipment, parts and accessories; musical instruments; teaching aids; furniture and equipment; cots; cribs; diaper changing tables; office furniture and equipment; sinks; toilets; air-conditioning units; lighting fittings; wall clocks; network equipment and cabling; telephones; indoor flooring materials and systems; security cameras; plumbing; drywall supplies; dollies and casters; doors, windows and their frames and thresholds for doors; dispensers for cleaning and sanitizing products.</p> <p>For day care provider premises: pre-school furniture; floor rugs and mats; outdoor play equipment and mats; child safety gates; trash cans with lids; toys; musical instruments; art equipment and supplies; audio visual equipment and accessories; security cameras; computer equipment and accessories.</p>
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used in connection with the operation of a licensed day care centre or approved day care provider premises.</li> <li>2. In this CPC— “day care centre” and “day care provider” have the meanings given in section 65 of the Children Act 1998.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods of tariff code 2710.192 (Diesel)
<b>CPC</b>	4701
<b>Duty Rate</b>	28¢ per <i>l</i>
<b>Eligible Beneficiary</b>	Bermuda Hospitals Board
<b>Qualifying Goods</b>	Goods of tariff code 2710.192 (Diesel)
<b>End-Use Conditions / Restrictions</b>	Product must be used exclusively by the Bermuda Hospitals Board.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods of tariff code 2710.192 (Diesel)
<b>CPC</b>	4702
<b>Duty Rate</b>	14.5¢ per <i>l</i>
<b>Eligible Beneficiary</b>	Hotels licensed under the Hotel (License and Control) Act 1969
<b>Qualifying Goods</b>	Goods of tariff code 2710.192 (Diesel)
<b>End-Use Conditions / Restrictions</b>	Product must be used exclusively by licensed hotels.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods of tariff code 2710.192 (Diesel)
<b>CPC</b>	4703
<b>Duty Rate</b>	\$0.08 per <i>l</i>
<b>Eligible Beneficiary</b>	Bermuda Electric Light Company Ltd. ("BELCO")
<b>Qualifying Goods</b>	Goods of tariff code 2710.192 (Diesel)
<b>End-Use Conditions / Restrictions</b>	Product must be used exclusively by BELCO.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods of tariff code 2710.194 (Fuel oil)
<b>CPC</b>	4705
<b>Duty Rate</b>	\$0.08 per <i>l</i>
<b>Eligible Beneficiary</b>	Bermuda Electric Light Company Ltd. ("BELCO")
<b>Qualifying Goods</b>	Goods of tariff code 2710.194 (Fuel oil)
<b>End-Use Conditions / Restrictions</b>	Product must be used exclusively by BELCO.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods of Heading 27.10 removed from bond for home use
<b>CPC</b>	4712
<b>Duty Rate</b>	Such rate in respect of the qualifying goods (not exceeding the relevant First Schedule rate of duty) as may be prescribed by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
<b>Eligible Beneficiary</b>	St. George's Oil Docks customs area operators
<b>Qualifying Goods</b>	Goods of tariff codes— 2710.120 (Light oils and preparations); 2710.191 (Kerosene and other medium oils (not including gas oils)); 2710.192 (Gas oils (diesel)).
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"><li>1. Goods must be taken out of a bonded warehouse and used only for the supply of fuel filling stations.</li><li>2. In this CPC— "filling station" has the meaning given in regulation 2 of the Public Garage and Filling Station Regulations 1952; and shall be construed as including a marine filling station.</li></ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**SIXTH SCHEDULE**

(Section 5(2))

**TEMPORARY IMPORTATION RELIEF**

**GENERAL PROVISIONS**

**Authorization of temporary importation relief**

1. (1) A person within the description of an eligible beneficiary in the Table of Temporary Importation Reliefs with respect to any specific temporary importation relief may apply for authorisation to import goods which qualify for that temporary importation relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific temporary importation relief.
- (2) The Collector of Customs may grant an application and issue an authorization or he may refuse it, but he shall not issue an authorization unless he is satisfied that the goods—
  - (a) are intended for re-exportation within a given time;
  - (b) would not have undergone any change (except for normal depreciation and use) while in Bermuda; and
  - (c) would be identifiable and traceable after their importation to ensure their exportation.
- (3) It shall be a condition of every authorisation that the holder shall comply with the conditions of temporary importation and observe the restrictions and specific controls and diversion provisions applicable to the goods set out in the Table of Temporary Importation Reliefs.
- (4) The Collector of Customs in issuing an authorisation may make it subject to such other conditions as he considers appropriate for protecting the revenue, and may in particular impose conditions requiring the holder to take such measures—
  - (a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);
  - (b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are not used or disposed of in a manner not authorised by the conditions of their temporary importation.

**Standing authorization**

2. The Collector of Customs may issue standing authorizations that permit temporary importation without the need to apply for and receive authorization for every importation, and may impose such conditions on the standing authorization as he considers appropriate for protecting the revenue (including conditions enabling the Collector to identify and trace the goods after their importation and to establish that they have been re-exported).

**Time limit for re-exportation**

3. Except where otherwise provided in the Table of Temporary Importation Reliefs, the maximum period of time for which temporary importation relief may be granted shall be 6 months or such longer period as the Collector of Customs may in any particular case specify.

**Export**

4. The importer may discharge his responsibility for the re-exportation of goods for which temporary importation relief has been granted under this Schedule by providing evidence of re-exportation in the form of a customs export declaration.

# CUSTOMS TARIFF ACT 1970

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## Security

5. The Collector of Customs may, as a condition of authorization of temporary importation relief, require such security as he considers necessary for protecting the revenue.

## Transfers between authorised holders of goods of same item permitted

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- (1) Notwithstanding section 13, the rate of duty imposed under section 2(2) shall not apply to any transfer of goods between beneficiaries of the same temporary importation relief where such transfer is approved by the Collector of Customs.
  - (2) The holder of an authorisation may apply to the Collector of Customs for the approval of a transfer.
  - (3) The Collector of Customs may require the holder of an authorisation who has applied for the approval of a transfer under subparagraph (2) or the transferee to make a customs declaration.
  - (4) Section 16(2) and (3) of the Revenue Act 1898 shall apply to a customs declaration made under subparagraph (3).
  - (5) The Collector of Customs may approve an application for a transfer made under subparagraph (2), subject to a condition that the transferee shall be bound by all the conditions of the prescribed temporary importation relief specified under paragraph 2 and to such other conditions as he considers appropriate for protecting the revenue or may refuse the application.

## Interpretation

- 7 The descriptions of goods in the Table of Temporary Importation Reliefs are included for reference purposes only and do not have the force of law.

### TABLE OF TEMPORARY IMPORTATION RELIEFS

<b>Description</b>	Goods eligible for business temporary importation relief
<b>CPC</b>	5000
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	The goods must be both imported and used wholly and exclusively for business purposes. In this CPC “business” means— <ol style="list-style-type: none"><li>1. the supply of goods and services for consideration; and</li><li>2. not for profit supplies of goods and services as made otherwise than in a personal capacity.</li></ol>
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorization.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Aircraft (equipment, engines and parts) – experimental or scientific
<b>CPC</b>	5001
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Aircraft and all equipment, engines and parts thereof
<b>Temporary Importation Conditions / Restrictions</b>	Aircraft and all equipment, engines and parts thereof, to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft on experimental or scientific flights.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Aircraft (equipment, engines and parts) – persons not ordinarily resident in Bermuda
<b>CPC</b>	5002
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Aircraft and all equipment, engines and parts thereof
<b>Temporary Importation Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Aircraft must be imported and used only by persons not ordinarily resident in Bermuda.</li> <li>2. All other qualifying goods must form part of, or are to be used only to repair, service or maintain qualifying aircraft.</li> </ol>
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Medical equipment and medical instruments
<b>CPC</b>	5003
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Visiting consultant member of the medical staff of the hospitals
<b>Qualifying Goods</b>	Medical instruments and medical equipment
<b>Temporary Importation Conditions/ Restrictions</b>	Goods must be used exclusively by visiting consultants and must be exported on the conclusion of the visit.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Vessels (articles and parts) – passengers and cargo
<b>CPC</b>	5004
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Shipping lines and their passengers
<b>Qualifying Goods</b>	Vessels (articles and parts); and ships' stores.
<b>Temporary Importation Conditions/ Restrictions</b>	The vessels must be involved in the carriage of passengers or cargo to or from ports outside Bermuda.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Vessels (articles and parts) – non-residents
<b>CPC</b>	5005
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Vessels; articles and parts of vessels, whether or not attached to vessels, which form, or which are to form, part of vessels; and ships' stores.
<b>Temporary Importation Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported for the personal use of a non-resident; and must be so used.</li> <li>2. The vessels must have been outside of Bermuda for a continuous period of 6 months within the previous 12 months before importation.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for promoting or publicising Bermuda abroad
<b>CPC</b>	5007
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used for work which promotes or publicizes Bermuda in other countries.</li> <li>2. The chief operations officer of the Bermuda Tourism Authority or the Head of Operations of the Bermuda Business Development Agency shall certify that the goods qualify for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Vessels or aircraft (articles and parts) – other
<b>CPC</b>	5008
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Vessels and aircraft; articles and parts of vessels or aircraft, whether or not attached to vessels or aircraft, which form, or which are to form, part of vessels or aircraft; and ships' or aircraft stores.
<b>Temporary Importation Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. A temporary importation certificate of the Collector of Customs is required, which the Collector may issue subject to such conditions for the protection of the revenue as the Collector sees fit.</li> <li>2. There shall be payable in respect of the issue of a certificate under condition 1, such fee as may be prescribed for the purpose under the Government Fees Act 1965 [title 15 item 18].</li> </ol>
<b>Specific Controls / Diversion</b>	The goods must be exported within three months of the date of importation or such longer period as the Collector of Customs may permit.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for conventions or conferences
<b>CPC</b>	5009
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting.</li> <li>2. Delegates attending the meeting must be non-residents.</li> <li>3. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting.</li> <li>4. The Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.



## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Costumes and theatrical apparatus
<b>CPC</b>	5012
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Costumes and theatrical apparatus
<b>Temporary Importation Conditions / Restrictions</b>	Goods must be imported for use by – 1. musical or dramatic societies; or, 2. for charitable purposes recognized as such by the Collector of Customs; or, 3. by any person engaged by a hotel, restaurant or guest house.
<b>Specific Controls / Diversion</b>	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within six months of importation or such longer period as the Minister may approve.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Technicians (Equipment and tools)
<b>CPC</b>	5013
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Technicians not ordinarily resident in Bermuda
<b>Qualifying Goods</b>	Equipment and tools
<b>Temporary Importation Conditions / Restrictions</b>	Goods must be imported by or for the sole use of technicians for specific jobs.
<b>Specific Controls / Diversion</b>	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the specific job.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Aircraft technicians (Equipment and tools)
<b>CPC</b>	5014
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Aircraft engineers or aircraft mechanics
<b>Qualifying Goods</b>	Aircraft technicians equipment and tools
<b>Temporary Importation Conditions/ Restrictions</b>	Goods must be imported by or for the sole use of the eligible beneficiary for a specific job.
<b>Specific Controls / Diversion</b>	The goods must be exported within 90 days of importation, or such longer period as the Minister may approve.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Jewellery for review
<b>CPC</b>	5015
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Gem stones, natural or cultured pearls, precious or semi-precious stones, precious metals and articles thereof.
<b>Temporary Importation Conditions / Restrictions</b>	1. Goods must be imported for review. 2. Goods must be exported to the supplier within 30 days from the day of importation.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Musical instruments
<b>CPC</b>	5016
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Persons engaged to take part in a concert, recital or other musical performance or musical teaching contract
<b>Qualifying Goods</b>	Musical instruments and orchestra apparatus
<b>Temporary Importation Conditions / Restrictions</b>	Goods must belong to persons engaged to take part in a concert, recital or other musical performance or musical teaching contract.
<b>Specific Controls / Diversion</b>	An undertaking or security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the event or contract.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Scientific apparatus
<b>CPC</b>	5017
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Scientific apparatus and goods
<b>Temporary Importation Conditions / Restrictions</b>	Goods must be imported for scientific or demonstration purposes only to the satisfaction of the Collector of Customs.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Aircraft
<b>CPC</b>	5018
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Aircraft
<b>Temporary Importation Conditions / Restrictions</b>	Aircraft must be imported for the sole purpose of sale or disposal abroad in any other manner within 24 hours of importation or such longer period as the Collector of Customs may in writing permit.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Entertainers' equipment
<b>CPC</b>	5019
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Equipment, apparatus and parts
<b>Temporary Importation Conditions/Restrictions</b>	Goods must belong to and be used only by non-residents engaged to provide entertainment.
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Sports equipment for Olympic training and similar international amateur athletic events.
<b>CPC</b>	5020
<b>Duty Rate</b>	0%
<b>Eligible Beneficiaries</b>	Persons selected by governing bodies to represent Bermuda at international sporting events.
<b>Qualifying Goods</b>	Sports equipment for training purposes only.
<b>Temporary Importation Conditions/Restrictions</b>	Event must be endorsed by the Minister responsible for Youth and Sport.
<b>Specific Controls / Diversion</b>	Goods must be exported within 6 months of date of importation or such longer period as the Collector of Customs may in writing permit.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Transport containers (articles and parts)
<b>CPC</b>	5021
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Transport containers classified under heading 86.09 of the First Schedule (articles and parts)
<b>Temporary Importation Conditions/ Restrictions</b>	Transport containers (articles and parts) which are carried on vessels and aircraft involved in the carriage of cargo to and from ports or airports outside Bermuda.
<b>Specific Controls / Diversion</b>	Every transport container shall only be used for transport or storage of goods imported in the container or for export of goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Sporting events approved by Bermuda Tourism Authority
<b>CPC</b>	5022
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only in connection with the holding of a sporting event in Bermuda.</li> <li>2. The sporting event must be approved by the chief operations officer of the Bermuda Tourism Authority.</li> </ol>
<b>Specific Controls / Diversion</b>	Goods must be exported within 30 days of the end of the sporting event or within such longer period as the Collector of Customs may in any particular sporting event specify.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for Government sponsored conventions or conferences
<b>CPC</b>	5023
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting.</li> <li>2. Visitors must attend the meeting.</li> <li>3. The Government of Bermuda must be a sponsor of the meeting.</li> <li>4. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting.</li> <li>5. A Department Head or the Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods for conventions or conferences with local participation
<b>CPC</b>	5024
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting.</li> <li>2. Both islanders and visitors must attend the meeting.</li> <li>3. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting.</li> <li>4. The Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Humanitarian aid
<b>CPC</b>	5025
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in Bermuda throughout the duration of their mission.
<b>Temporary Importation Conditions/ Restrictions</b>	The goods must be imported and used for disaster relief.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for the KEMH Redevelopment Project
<b>CPC</b>	5026
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land.</li> <li>2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project.</li> <li>3. The controller of the company carrying out the KEMH Redevelopment Project shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Aircraft and aircraft equipment – international flights.
<b>CPC</b>	5027
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Aircraft (articles and parts); aircraft equipment; and aircraft stores.
<b>Temporary Importation Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. The aircraft must be involved in the carriage of passengers or cargo to or from airports outside Bermuda.</li> <li>2. Aircraft parts must be used for repairing or maintaining such aircraft.</li> <li>3. Aircraft equipment must be for use on board such aircraft in flight and must be so used.</li> <li>4. Aircraft stores must be for use on board such aircraft in flight and must be so used.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Trailers and semi-trailers (articles and parts)
<b>CPC</b>	5028
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	Trailers and semi-trailers classified under Tariff Codes 8716.390 and 8716.310 (Articles and parts)
<b>Temporary Importation Conditions/ Restrictions</b>	Trailers and semi-trailers (articles and parts) which are carried on vessels and aircraft involved in the carriage of cargo to and from ports or airports outside Bermuda.
<b>Specific Controls / Diversion</b>	Every trailer and semi-trailer shall only be used for transport or storage of goods imported on the trailer or semi-trailer or for the export of goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods for exhibitions
<b>CPC</b>	5029
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/ Restrictions</b>	Goods must be imported— <ol style="list-style-type: none"> <li>1. with the consent of and under conditions laid down by the Collector of Customs; and</li> <li>2. for the purpose of display at exhibitions</li> </ol>
<b>Specific Controls / Diversion</b>	Security in such form as the Collector of Customs may require to ensure that, in the event of such goods being lost, sold or otherwise disposed locally, the duty ordinarily payable on similar goods at the time of sale, loss or other disposal will be paid.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Commercial Traveller's samples
<b>CPC</b>	5030
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	Commercial Travellers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions/ Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be imported and used only to solicit orders for goods of the type they represent.</li> <li>2. In this CPC "commercial traveller" means a person other than a person ordinarily resident in Bermuda who, on behalf of any person, firm, company or corporate body outside Bermuda, takes or receives or solicits orders for anything capable of being sold or disposed of for valuable consideration.</li> </ol>
<b>Specific Controls / Diversion</b>	<ol style="list-style-type: none"> <li>1. Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorization.</li> <li>2. The goods must be exported within 30 days of importation or such longer period as the Collector of Customs may in any particular case specify.</li> <li>3. The Collector of Customs in issuing an authorization may make it subject to such other conditions as he considers appropriate for protecting the revenue.</li> </ol>
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods for the St. George's Marina Development Project
<b>CPC</b>	5031
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only to develop St. George's Marina structures and facilities.</li> <li>2. Goods must be imported during the construction phases of the St. George's Marina Development Project.</li> <li>3. The controller of the company carrying out the development shall certify that the goods qualify for the relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods for the Airport Redevelopment
<b>CPC</b>	5032
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. Goods must be imported and used only for the Airport Redevelopment.</li> <li>2. Goods must be imported during the construction and operational phase of the Airport Redevelopment.</li> <li>3. The controller of the Developer shall certify that the goods are eligible for this relief.</li> </ol>
<b>Specific Controls / Diversion</b>	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
<b>Construction</b>	<p>In this CPC, the expressions "Airport", "Airport Redevelopment" and "Developer" have the meanings given in the Airport Redevelopment Concession Act 2017.</p> <p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>



## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Goods for NASA Space Flight Temporary Mobile Tracking Station
<b>CPC</b>	5033
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>Temporary Importation Conditions / Restrictions</b>	Goods must be imported and used only by representatives of NASA for the purposes of the Research Range Services Programme.
<b>Specific Controls / Diversion</b>	Goods must be exported within 30 days of the end of the support mission(s) or within such longer period as the Collector of Customs may in any particular case specify.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Superyachts (articles and parts)
<b>CPC</b>	5034
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	1. Superyachts 2. Equipment, furnishings, fittings, fixtures, and parts; and ships' stores
<b>Temporary Importation Conditions / Restrictions</b>	1. Goods listed in paragraph 2 above must be imported and used only to equip, furnish, refit, repair, maintain or provision superyachts. 2. The superyacht must have been outside Bermuda for a continuous period of 3 months within the previous 12 months before importation. 3. In this CPC "superyacht" has the meaning given in section 1 of the Passenger Ships and Other Vessels Act 1972.
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**SEVENTH SCHEDULE**

(Section 5(3))

**RELIEFS FOR MISCELLANEOUS GOODS****GENERAL PROVISIONS****Authorisation**

1 (1) A person within the description of an eligible beneficiary in the Table of Miscellaneous Reliefs with respect to any miscellaneous relief may apply for authorisation to import goods which qualify for that miscellaneous relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific miscellaneous relief.

(2) The Collector of Customs may grant such application and issue an authorisation or he may refuse it.

(1) It shall be a condition of every authorisation that the holder shall comply with the conditions and observe the restrictions and specific controls and diversion provisions applicable to the goods set out in the Table of Miscellaneous Reliefs.

**Interpretation**

2 The descriptions of goods in the Table of Miscellaneous Reliefs are included for reference purposes only and do not have the force of law.

**TABLE OF MISCELLANEOUS RELIEFS**

<b>Description</b>	Produce or manufactures of Bermuda
<b>CPC</b>	4323
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	1. The goods must be goods wholly produced or manufactured in Bermuda. 2. The goods must not be goods for which any drawback has been received 3. In this CPC— “Bermuda” includes the territorial sea of Bermuda and the exclusive economic zone. “Production” includes fishing, production by natural processes, and production by mechanical means.
<b>Specific Controls / Diversion</b>	The importer must provide proof to the satisfaction of the Collector of Customs that the goods were produced or manufactured in Bermuda.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

<b>Description</b>	Goods brought back to Bermuda – duty paid goods
<b>CPC</b>	4324
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be goods on which the import duties have been paid.</li> <li>2. The goods must not be goods for which any drawback has been received.</li> <li>3. Ownership of the goods must still remain in the person on whose account the goods were exported.</li> </ol>
<b>Specific Controls / Diversion</b>	Notwithstanding any of the foregoing provisions of this CPC, where any repairs or improvements have been made to the goods, the usual import duty on the cost of such repairs or improvements must be paid.
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

<b>Description</b>	Goods brought back to Bermuda – warranty repairs
<b>CPC</b>	4325
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"> <li>1. The goods must be goods on which the import duties have been paid.</li> <li>2. The goods must not be goods for which any drawback has been received.</li> <li>3. Ownership of the goods must still remain in the person on whose account the goods were exported.</li> <li>4. The goods— <ol style="list-style-type: none"> <li>(a) must be covered by a warranty that applied at the time of importation into Bermuda, that, if the goods should be found to be defective within a certain time, the goods would be repaired free of charge; and</li> <li>(b) must have been exported from Bermuda for the purpose of being repaired under that warranty.</li> </ol> </li> <li>5. In this CPC— "to repair" goods of which a part only is, or parts only are, defective includes restoring the goods to working order by replacing that part or those parts.</li> </ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## CUSTOMS TARIFF ACT 1970

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<b>Description</b>	Warranty replacements
<b>CPC</b>	4326
<b>Duty Rate</b>	0%
<b>Eligible Beneficiary</b>	All importers
<b>Qualifying Goods</b>	All goods
<b>End-Use Conditions / Restrictions</b>	<ol style="list-style-type: none"><li>1. The original goods must be goods on which the import duties have been paid.</li><li>2. The original goods must not be goods for which any drawback has been received.</li><li>3. The original goods must have been—<ol style="list-style-type: none"><li>(a) exported from Bermuda for the purpose of being repaired or replaced; or</li><li>(b) destroyed to the satisfaction of the Collector of Customs; or</li><li>(c) abandoned to the government.</li></ol></li><li>4. In this CPC—<p>“original goods” means goods to which, a warranty applied at the time of importation into Bermuda, that, if the goods should be found to be defective within a certain time, the goods would either be repaired free of charge or replacement goods would be substituted free of charge;</p><p>“replacement goods” means identical or similar goods in substitution for the original goods under the relevant warranty.</p></li></ol>
<b>Specific Controls / Diversion</b>	
<b>Construction</b>	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.