

Appendix A

BCD Field Definitions & Completion

Instructions

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Contents

Introduction	1
Sample BCD Header Sheet	2
Sample BCD Continuation Sheet	3
BCD Field Definitions	4
BCD Control Field Information	4
<i>BCD Control Field: Total Pages</i>	4
<i>BCD Control Field: BCD Type Code for Imports</i>	4
<i>BCD Control Field: BCD Type Code for Exports</i>	4
<i>BCD Control Field: Trader Reference</i>	4
Field 1 – Supplier Information	5
<i>Field 1: Supplier ID Number</i>	5
<i>Field 1a – 1e: Supplier Address</i>	5
Field 2 – Importer Information	6
<i>Field 2: Importer ID Number</i>	6
<i>Field 2a – 2d: Importer Address</i>	6
Field 3 – Transport Information	6
<i>Field 3a: Vessel / Aircraft Code & Voyage / Flight Reference</i>	6
<i>Field 3b: Port of Arrival Code</i>	7
<i>Field 3c: Arrival / Departure Date</i>	7
Field 4 – Manifest Information	7
<i>Field 4: Manifest Number</i>	7
<i>Field 4a: Master Bill of Lading / Master Air Waybill</i>	7
<i>Field 4b: House Bill of Lading / House Air Waybill</i>	8
<i>Field 4c: Container ID Number</i>	8
Field 5 – Country of Shipment Information	9
<i>Field 5a: Country of Direct Shipment</i>	9
<i>Field 5b: Country of Original Shipment</i>	9
Field 6 – Warehouse Identification Information	9
Field 7 – Additional Information	10
Field 8 – Method of Payment Information	10
Field 9 – Charges & Deductions Information	11
<i>Field 9: Charges / Deductions Code</i>	11
<i>Field 9: Charges / Deductions Dollar Amount</i>	12
<i>Field 9: Charges / Deductions % Value</i>	12
Field 10 – Valuation Method Information	13
Field 11 – Number of Packages Information	13
Field 12 – Total Number of Records Information	14
Field 13 – Total Invoice Amount Information	14
Field 14 – Total Payable Amount Information	15

Field 15 – Record Number Information	15
Field 16 – Customs Procedure Code Information	15
Field 17 – Country of Origin Information	16
Field 18 – Tariff Code Number Information	16
Field 19 – Description Information	16
Field 20 – Quantity / Units 1 Information	17
Field 21 – Quantity / Units 2 Information	18
Field 22 – Supplementary Code Information	19
Field 23 – Foreign Currency Value Information	19
<i>Field 23: Currency Code</i>	19
<i>Field 23: Value in Foreign Currency</i>	19
Field 24 – Exchange Rate Information	20
Field 25 – BD\$ Value Information	20
Field 26 – Charges & Deductions Information	21
<i>Field 26: Charges / Deductions Code</i>	21
<i>Field 26: Charges / Deductions Dollar Amount</i>	22
<i>Field 26: Charges / Deductions % Value</i>	23
Field 27 – Tax Calculation Information	23
<i>Field 27a: Tax Type Code</i>	24
<i>Field 27b: Tax ID Code</i>	24
<i>Field 27c: Value For Tax</i>	25
<i>Field 27d: Tax Rate</i>	26
<i>Field 27e: Tax Amount</i>	26
<i>Field 27: Total Due</i>	26
Field 28 – Additional Information	27
Certificate of Declarant Information	27
<i>Certificate: Name of Person</i>	27
<i>Certificate: Declarant ID Number</i>	28
<i>Certificate: Date of Declaration</i>	28
<i>Certificate: Signature</i>	28
<i>Certificate: Capacity</i>	28

Introduction

This Appendix A to **Public Notice 17 – Bermuda Customs Declaration (BCD) Guidelines** provides the following:

- A sample BCD with Header Sheet and Continuation Sheet; and,
- Detailed review of each Field on the BCD with guidance on the proper completion of each Field.

Sample BCD Header Sheet

Bermuda Customs Declaration

PAGE 1 OF	IMPORT	EXPORT
TRADER REFERENCE:		

1 SUPPLIER ID NO.:

- a. NAME:
- b. STREET:
- c. STATE/PROVINCE:
- d. ZIP CODE:
- e. COUNTRY:

2 IMPORTER ID NO.:

- a. NAME:
- b. NUMBER / STREET:
- c. PARISH:
- d. POSTAL CODE:

3 TRANSPORT DETAILS

- a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:
- b. PORT OF ARRIVAL:
- c. ARRIVAL / DEPARTURE DATE: DD / MM / YYYY

4 MANIFEST DETAILS MANIFEST NO.:

- a. MASTER BILL OF LADING / AWB NO.:
- b. HOUSE BILL OF LADING / AWB NO.:
- c. CONTAINER ID NO.:

15 RECORD NO. 0 0 1

16 CPC:

17 COUNTRY OF ORIGIN:

18 TARIFF NO.:

19 DESCRIPTION:

20 QUANTITY / UNITS 1:

21 QUANTITY / UNITS 2:

22 SUPPLEMENTARY CODE:

28 ADDITIONAL INFORMATION:

5 a. COUNTRY OF DIRECT SHIPMENT:
b. COUNTRY OF ORIGINAL SHIPMENT:

6 WAREHOUSE IDENTIFICATION:

7 ADDITIONAL INFORMATION:

8 METHOD OF PAYMENT:

(1) ACCOUNT ID NO.:

(2) ACCOUNT ID NO.:

9 CHARGES / DEDUCTIONS	%	AMOUNT (BDS)

10 VALUATION METHOD:

11 NO. OF PACKAGES:

12 TOTAL NO. OF RECORDS:

13 TOTAL INVOICE AMOUNT:

14 TOTAL PAYABLE AMOUNT:

23 CURRENCY: VALUE:

24 EXCHANGE RATE:

25 BDS VALUE:

26 CHARGES / DEDUCTIONS	%	AMOUNT

27 TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT

TOTAL DUE

I NAME ID NO.:

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.

DATE: DD / MM / YYYY SIGNATURE: CAPACITY:

CUSTOM NO. 10 APRIL 2000

Customs use only

BCD Field Definitions

BCD Control Field Information

BCD Control Field: Total Pages

- In the first two white boxes, enter the total number of pages in your BCD (i.e. header sheet + continuation sheets)

BCD Control Field: BCD Type Code for Imports

- If you are **Importing** goods enter the BCD Type Code in the box to the left of “IMPORT”.
- BCD Type Codes are vital to the entire clearance process.
- **See BCD Code Listing for BCD Type Code**

BCD Control Field: BCD Type Code for Exports

- If you are **Exporting** goods enter the BCD Type Code in the box to the left of “EXPORT”.
- BCD Type codes are vital to the entire process.
- **See BCD Code Listing for BCD Type Codes**

BCD Control Field: Trader Reference

- Enter the reference (maximum 15 characters) that you or your business has assigned to the BCD.
- The TRADER REFERENCE may be the invoice number or any other unique series of letters and/or numbers.
- The TRADER REFERENCE must be able to link the BCD to the commercial records that relate to the shipment, including all relevant invoices

Field 1 – Supplier Information

Field 1: Supplier ID Number

1	SUPPLIER	ID NO:
a. NAME:	ABC COMPANY	
b. STREET:	10 MARKET LANE	
c. STATE/PROVINCE:	LONDON	
d. ZIP CODE:	12345	
e. COUNTRY:	GREAT BRITAIN	

- CAPS Trader ID number assigned to supplier.
- Should only be completed if called for by BCD Type completion guidelines.

Field 1a – 1e: Supplier Address

1	SUPPLIER	ID NO:
a. NAME:	ABC COMPANY	
b. STREET:	10 MARKET LANE	
c. STATE/PROVINCE:	LONDON	
d. ZIP CODE:	12345	
e. COUNTRY:	GREAT BRITAIN	

- Enter the name of the company supplying the goods.
- When you have only one supplier, enter the invoice number(s) in Field 7 Additional Information.
- If you have more than one supplier for the goods you are declaring, enter “**BULK**” or “**MULTI**” in Field 1a. List the names of all your suppliers and the invoice numbers in Field 7 Additional Information.

Refer to Field 7 below for an example of multiple supplier and invoice listing.
- In Fields 1b – 1e enter the **physical** address of the person or business supplying the goods. P.O. Box addresses are not acceptable.
- If you have more than one supplier for the goods you are declaring, leave the address lines (Fields 1b – 1e) blank.

Field 2 – Importer Information

Field 2: Importer ID Number

2	IMPORTER	ID NO.	1	0	0	9	8	7
a.	NAME:	XYZ COMPANY LTD						
b.	NUMBER / STREET:	40 FRONT ST						
c.	PARISH:	HAMILTON						
d.	POSTAL CODE:	HM 12						

- In the six white boxes, enter the CAPS Trader ID NO. assigned to the Importer to whom the goods are consigned.
- If you do not have a Trader ID NO. then you must put “999999”
- For more information on CAPS Trader ID Numbers please refer to section 6 of this Public Notice.

Field 2a – 2d: Importer Address

2	IMPORTER	ID NO.	1	0	0	9	8	7
a.	NAME:	XYZ COMPANY LTD						
b.	NUMBER / STREET:	40 FRONT ST						
c.	PARISH:	HAMILTON						
d.	POSTAL CODE:	HM 12						

- Enter the name of the person or business that is importing the goods.
- Enter the **physical** address of the importer. PO Box addresses are **not** acceptable.

Field 3 – Transport Information

Field 3a: Vessel / Aircraft Code & Voyage / Flight Reference

3	TRANSPORT DETAILS					
a.	VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:	OLE	/	123		
b.	PORT OF ARRIVAL:	H	A	M		
c.	ARRIVAL / DEPARTURE DATE:	12	/	08	/	2005

Note:
For shipments arriving via air, the Aircraft Code and Flight No. forms a unique combination. Even though a valid Aircraft code may be used, the Declarant needs to ensure that a valid Aircraft/Flight No. combination is used.

- **1st grey field** – enter the **code** for the vessel or airline carrying the goods
- **2nd grey field** – enter the voyage number of the vessel, or flight number of the aircraft, carrying the goods.
- **See BCD Code Listing for the Vessel Code**

Field 3b: Port of Arrival Code

3 TRANSPORT DETAILS		<ul style="list-style-type: none"> In the grey boxes enter the code for the port/place where the goods arrived in Bermuda. See BCD Code Listing for the Port of Arrival Code
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:	OLE / 123	
b. PORT OF ARRIVAL:	H A M	
c. ARRIVAL / DEPARTURE DATE:	12 / 08 / 2005	

Field 3c: Arrival / Departure Date

3 TRANSPORT DETAILS		<ul style="list-style-type: none"> Enter the date of docking for ships, or the date of landing for aircraft. The date format is indicated on the BCD in grey characters and must always be DD/MM/YYYY.
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:	OLE / 123	
b. PORT OF ARRIVAL:	H A M	
c. ARRIVAL / DEPARTURE DATE:	12 / 08 / 2005	

Field 4 – Manifest Information

Field 4: Manifest Number

4 MANIFEST DETAILS		MANIFEST NO. 987654	<ul style="list-style-type: none"> In the grey area, enter the identification number of the manifest relating to the goods declared on your BCD.
a. MASTER BILL OF LADING / AWB NO.:	TR 1001		
b. HOUSE BILL OF LADING / AWB NO.:	H98765		
c. CONTAINER ID NO.:	ACLU 987654-3		

Field 4a: Master Bill of Lading / Master Air Waybill

4 MANIFEST DETAILS		MANIFEST NO. 987654	<ul style="list-style-type: none"> This refers to the reference number given to the document that is issued by a carrier to a shipper, listing and acknowledging receipt of goods for transport and specifying terms of delivery. You can only enter one MASTER BILL OF LADING / AIRWAYBILL NO. for each BCD.
a. MASTER BILL OF LADING / AWB NO.:	TR 1001		
b. HOUSE BILL OF LADING / AWB NO.:	H98765		
c. CONTAINER ID NO.:	ACLU 987654-3		

Field 4b: House Bill of Lading / House Air Waybill

4 MANIFEST DETAILS		MANIFEST NO.: 987654
a. MASTER BILL OF LADING / AWB NO.:	TR 1001	
b. HOUSE BILL OF LADING / AWB NO.:	H98765	
c. CONTAINER ID NO.:	ACLU 987654-3	

- This refers to the reference number given to the document that is issued by a freight forwarder to a shipper, listing and acknowledging receipt of goods for transport and specifying terms of delivery.
- You may enter multiple HOUSE BILL OF LADING / AIRWAYBILL NO. for each BCD as long as **ALL** of the House Bills are covered by the same Master Bill of Lading from Field 4a..
- Any BCD dealing with the removal of goods from an LIC warehouse must have a HBL.

Field 4c: Container ID Number

4 MANIFEST DETAILS		MANIFEST NO.: 987654
a. MASTER BILL OF LADING / AWB NO.:	TR 1001	
b. HOUSE BILL OF LADING / AWB NO.:	H98765	
c. CONTAINER ID NO.:	ACLU 987654-3	

- Enter the identification number of the freight container(s) or similar unit load device(s) for the goods.
- The CONTAINER ID NO. is usually 11 characters in size, with 4 alpha characters followed by 7 numbers. Ensure that the last digit after the dash is included.
- Do not put any spaces in between the letters and numbers.
- You may enter multiple CONTAINER ID NO. for each BCD as long as **ALL** of the Containers are covered by the same Master Bill of Lading from Field 4a. Use a “/” to separate the different CONTAINER ID NO. in Field 4c.

Note:
If there is insufficient room in Field 4c to declare all your container numbers you may either –

- enter “**SEE BOX 7**” in Field 4c, which will require you to place the extra container numbers in Field 7 – ADDITIONAL INFORMATION. You **MUST** use Additional Information Code “**CTR**” followed by an equal sign (“=”) and then list the container numbers, e.g. CTR = ACLU987354-3 / TRLU123456-7 / etc.

OR

- enter “**SEE ATTACHED CONTAINER NO. SHEET**” in Field 4c, which will require you to attach a blank sheet listing all of your container numbers. Write your **TRADER REFERENCE** on the top of your CONTAINER NO. sheet and ensure that you sign and date the sheet. You may use this option if you have already used Field 7 – ADDITIONAL INFORMATION, to list multiple suppliers.

Field 5 – Country of Shipment Information

Field 5a: Country of Direct Shipment

5 a. COUNTRY OF DIRECT SHIPMENT: U S
b. COUNTRY OF ORIGINAL SHIPMENT: G B

- In the two white boxes, enter the **code** for the country where the goods were loaded onto the ship or aircraft that brought them to Bermuda. (In most cases this will be “**US**”.)
- **See BCD Code Listing for Country Codes**

Field 5b: Country of Original Shipment

5 a. COUNTRY OF DIRECT SHIPMENT: U S
b. COUNTRY OF ORIGINAL SHIPMENT: G B

- In the two white boxes, enter the **code** for the country from which the goods were originally shipped.
- If the COUNTRY OF ORIGINAL SHIPMENT and the COUNTRY OF DIRECT SHIPMENT are the same then Field 5b may be left blank.
- **See BCD Code Listing for Country Codes**

Note:

For example, if goods destined for Bermuda were carried on one ship from Liverpool to New Jersey, and on a second ship from New Jersey to Bermuda, then COUNTRY OF ORIGINAL SHIPMENT Field 5b would be “**GB**” and the COUNTRY OF DIRECT SHIPMENT Field 5a would be “**US**”.

Field 6 – Warehouse Identification Information

6 WAREHOUSE IDENTIFICATION: 3 5 5 5

- Refers to the Customs assigned 4 digit ID number for LIC, Bonded and Queen’s warehouses.
- To be used if the goods on the BCD are being moved into, or removed from, a LIC, Bonded or Queen’s warehouse.
- Customs does not publish the Warehouse Identification numbers. The warehouse operators will supply the number to their clients.

Field 7 – Additional Information

7 ADDITIONAL INFORMATION:

SUP = Sears, 123456; Walmart
CTR = 7654321

- Enter any information relating to the shipment that Customs should be informed of, or which is required by other fields but for which there is no specific box or enough space provided on the BCD.
- The information entered in this field must be in statement form. This means any Additional Information must have an Additional Information **code**, followed by an equal sign (“=”), then the information, e.g. SUP = Sears.
- **See BCD Code Listing for Additional Information Codes**

Note:

Field 7 ADDITIONAL INFORMATION can pertain to the following-

- Free entries, short shipments, short landings, etc.;
- Multiple suppliers and their invoice numbers (refer to Field 1);
- Vote stamp for payment of duty by Government Department (refer to Field 8);
- Stamp or signature for granting of authorization for duty concession or exemption; or,
- Reference number of supporting documents or other required information, e.g. invoice number (“INV”), meat certificate (“MCT”), additional container number (“CTR”).

Note:

If there is insufficient room in Field 7 to declare all your Additional Information you may –

- enter “**SEE ATTACHED ADDITIONAL INFORMATION SHEET**” in Field 4c, which will require you to attach a blank sheet listing all of the extra details. Write your **TRADER REFERENCE** on the top of your extra Additional Information sheet and ensure that you sign and date the sheet.

You may use this option if you have already used Field 7 – ADDITIONAL INFORMATION, to list multiple suppliers.

Field 8 – Method of Payment Information

8 METHOD OF PAYMENT:

(1) [] [] [] [] ACCOUNT ID NO.:

(2) [] [] [] [] ACCOUNT ID NO.:

- This is to be completed **ONLY** by Other Government Departments.

Field 9 – Charges & Deductions Information

Field 9: Charges / Deductions Code

CHARGES / DEDUCTIONS	%	AMOUNT (BD\$)
640		

- This is the **HEADER** level CHARGES / DEDUCTIONS and will affect **ALL** of the Records on the BCD.

For CHARGES / DEDUCTIONS that do not affect all the Records on the BCD, refer to Field 26 below.

- For each row you use in Field 9 you must enter the appropriate CHARGES / DEDUCTIONS code.
- The CHARGES / DEDUCTIONS will either affect the VALUE FOR TAX in Field 27 or are required for statistical reporting (e.g. freight/insurance).
- See **BCD Code Listing for Charge & Deduction Codes**

Note:

1. If you have entered a particular CHARGES / DEDUCTIONS in Field 9, do not enter that same CHARGES / DEDUCTIONS again in Field 26 below. If you do this, the single CHARGES / DEDUCTIONS will be interpreted as two separate charges/deductions against the VALUE FOR TAX in Field 27.
2. The calculations that are driven by CHARGES / DEDUCTIONS need to be carried out in the order in which they appear in Field 9, followed if necessary by any CHARGES / DEDUCTIONS in Field 26. Further, the effect of the CHARGES / DEDUCTIONS is cumulative, with each Charge or Deduction impacting the value upon which each succeeding calculation is to be based, e.g. Start Value +/- Charge/Deduction1 = Value2; Value2 +/- Charge/Deduction2 = Value3.

For further instruction and detailed examples see **Appendix B – Aggregation & Calculation of Values**.

Field 9: Charges / Deductions Dollar Amount

9	CHARGES / DEDUCTIONS	%	AMOUNT (BD\$)
	640		50.00

- If the CHARGES / DEDUCTIONS is expressed on the documentation as an amount, enter the amount (converted into BMD at the prevailing exchange rate) on the appropriate row of the column titled "**AMOUNT (BD\$)**".
- The dollar value is to be rounded to two decimal places.
- With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 9 must be apportioned by value across **ALL** of the Records on the BCD; and added or deducted as appropriate from the BD\$ VALUE in Field 25, in order to correctly calculate the VALUE FOR TAX in Field 27 of each Record.
- Each row in Field 9 can **ONLY** have a single value, either % or AMOUNT (BD\$).

Field 9: Charges / Deductions % Value

9	CHARGES / DEDUCTIONS	%	AMOUNT (BD\$)
	640	2	

- If the CHARGES / DEDUCTIONS is expressed on the documentation as a percentage, enter the percentage rate on the appropriate row of the column titled "%".
- The percentage value is to be rounded to two decimal places.
- With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 9 must be apportioned by value across **ALL** of the Records on the BCD; and added or deducted as appropriate from the BD\$ VALUE in Field 25, in order to correctly calculate the VALUE FOR TAX in Field 27 of each Record.
- Each row in Field 9 can **ONLY** have a single value, either % or AMOUNT (BD\$).

Field 10 – Valuation Method Information



- In the two white boxes, enter the **code** for the VALUATION METHOD used to establish the VALUE FOR TAX in Field 27.
- In the majority of cases this will be “01” (i.e. transaction value).
- See **BCD Code Listing for Valuation Method codes**.

Field 11 – Number of Packages Information



- In the grey area to the right of the words "NO. OF PACKAGES", enter the total number of packages covered by the BCD.
- It is expected that one BCD will cover one Bill of Lading / Air Waybill. As such, Field 11 will not exceed the totals shown on the Bill of Lading / Air waybill.

Note:

Field 11 should contain the number of shipping pieces that are reflected on the Bill of Lading – what is sometimes referred to as the intermediary packaging level. This is what is normally reflected on your Delivery Order for the number of items being removed from the Hamilton Docks or from an LIC Warehouse.

E.g.

- MBL states: 10 boxes of furniture = Field 11 - 10
- MBL states: 10 pallets STC 36 pcs. of furniture = Field 11 - 10
- MBL states: 1 container STC 10 crates of furniture = Field 11 – 10
- MBL states: 1 container STC 8 crates of furniture and 2 pallets of hardware = Field 11 – 10
- MBL states: 1 container STC 5 crates of furniture / 3 rolls of carpet / 2 pallets of hardware = Field 11 – 10

Field 12 – Total Number of Records Information



12 TOTAL NO. OF RECORDS: 0 0 1

- Enter the number of Records being declared for the entire BCD. This should equate to the number that you have written in Field 15 of your last record.

E.g. If you have a total of three Records, enter "003". If you have a total of fifty-five Records enter "055"

- A maximum 295 Records (98 continuation sheets) are allowed for each paper BCD.

Field 13 – Total Invoice Amount Information



13 TOTAL INVOICE AMOUNT: 3,000.00

- In the grey area to the right of the words "TOTAL INVOICE AMOUNT", enter the sum of all the totals of all the invoices for this BCD, regardless of currency.

Note:

Your TOTAL INVOICE AMOUNT will normally be based on the final figure (or "Total Due") from all of your invoices for the BCD. This figure is independent and is not arrived at through any calculations driven by the other figures on the BCD. Further there are no subsequent calculations driven by this figure on the BCD.

The figure represents a simple Hash Total, e.g. if you had one invoice for USD 1,750.00 and a second invoice for GBP 1,250.00, the TOTAL INVOICE AMOUNT for Field 13 would be declared as "**3,000.00**".

Field 14 – Total Payable Amount Information

14 TOTAL PAYABLE AMOUNT 1,507.50

- Leave the TOTAL PAYABLE AMOUNT blank until you have completed all of your Records for the BCD.
- Once you have completed your Records, add together the TOTAL DUE value from Field 27 of each of the Records for the BCD. Enter the final figure in the grey area to the right of the words "TOTAL PAYABLE AMOUNT".
- This figure represents the grand total of all duties, wharfage, fees and other taxes payable for the BCD.

Field 15 – Record Number Information

15 RECORD NO. 0 0 1


- Except for the first Record on the Header sheet, where Field 15 has been completed for you, enter the sequential number of each Record completed in the three white boxes (e.g. 002, 003, etc.).
- A maximum of 295 Records (98 continuation sheets) are allowed for each paper BCD.

Field 16 – Customs Procedure Code Information


16 CPC 4 0 0 0

- In the four white boxes, enter the Customs Procedure Code to which the goods are being placed.
- **See BCD Code Listing for Customs Procedure Codes**
- **Refer to Appendix B – Aggregation & Calculation of Values**


Field 17 – Country of Origin Information

	<ul style="list-style-type: none"> • In the two white boxes, enter the code for the country in which the goods have been produced or manufactured. • If the COUNTRY OF ORIGIN is not stated on the invoice, enter the code for the country from which the goods were purchased. This will in the majority of cases be the same as the COUNTRY OF DIRECT SHIPMENT in Field 5a. • See BCD Code Listing for Country Codes • Refer to Appendix B – Aggregation & Calculation of Values
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Field 18 – Tariff Code Number Information

	<ul style="list-style-type: none"> • In the seven white boxes, enter the seven digit Tariff code for the commodity that you are declaring. • Ensure that a current Tariff is being used when completing Field 18. • Refer to the Bermuda Customs Tariff for tariff codes. • Refer to Appendix B – Aggregation & Calculation of Values
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Field 19 – Description Information

	<ul style="list-style-type: none"> • Enter a concise, plain-language description of the commodity you are declaring, e.g. if you were declaring some women's sun hats made of plaited dried grass and which had been dyed, trimmed, lined, and decorated with little varnished wooden animals, then simply describe them as "straw hats". • It is not acceptable to simply state the description from out of the Bermuda Customs Tariff.
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Field 20 – Quantity / Units 1 Information



- In the grey area to the right of the words "QUANTITY/UNITS 1", enter the number of **Units of Classification** for the commodity you are declaring.
- The quantities required for Field 20 are entirely separate and distinct from the monetary values of the goods but instead relate to some physical measurement for the goods in question – number of units / weight / volume / alcoholic content / etc.
- Refer to the **Unit of Classification** column in the Bermuda Customs Tariff for the specific unit that applies to the goods you are declaring.
E.g. where the Bermuda Customs Tariff states "1. kg" in the **Unit of Classification** column for a commodity, then enter the weight of the commodity in kilograms; or, where the Bermuda Customs Tariff states "1. u" in the **Unit of Classification** column for a commodity, then enter the number of individual units of the commodity.
- Measurement is only to two (2) decimal places.
- It is only necessary to enter the value and not the actual unit of classification in Field 20, e.g. "100", **NOT** "100kg".

Field 21 – Quantity / Units 2 Information

21 QUANTITY / UNITS 2: 2

- Leave Field 21 **blank** unless the Bermuda Customs Tariff requires a second **Unit of Classification** for the Tariff code in Field 18.
- In the grey area to the right of the words "QUANTITY/UNITS 2", enter the number of **Units of Classification** for the commodity you are declaring.
- The quantities required for Field 21 on the BCD are entirely separate and distinct from the monetary values of the goods but instead relate to some physical measurement for the goods in question – number of units / weight / volume / alcoholic content / etc.
- Refer to the **Unit of Classification** column in the Bermuda Customs Tariff for the specific unit that applies to the goods you are declaring.

E.g. where the Bermuda Customs Tariff states "2. L" in the **Unit of Classification** column for a commodity, then enter the amount of litres for the commodity; or, where the Bermuda Customs Tariff states "2. LA" in the **Unit of Classification** column for a commodity, then enter the amount of litres of alcohol for the commodity.
- Measurement is only to two (2) decimal places.
- It is only necessary to enter the value and not the actual unit of classification in Field 21, e.g. "100", **NOT** "100kg".

Note:

Should a Tariff code require two **Units of Classification** it will be displayed in the Bermuda Customs Tariff as follows in the **Units of Classification** column:

1. **x** [The first **Units of Classification** are always entered in Field 20 – QUANTITY / UNITS 1]
2. **y** [The second **Units of Classification** are always entered in Field 21 – QUANTITY / UNITS 2]

E.g.


1. L
2. LA

Field 22 – Supplementary Code Information

	<ul style="list-style-type: none"> • An additional measurement for the goods being declared, usually relating to piece count or number of packages. • Should only be completed if called for by the specific BCD Type completion guidelines.
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Field 23 – Foreign Currency Value Information

Field 23: Currency Code


	<ul style="list-style-type: none"> • In the three white boxes, enter the code for the currency on the invoice. • See BCD Code Listing for Currency Codes.
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Note:
If you have an invoice in a currency for which Customs does not maintain an exchange rate do **NOT** complete Field 23 or Field 24.

Customs will allow you to use the international exchange rate for your specific currency, for the Date of Arrival from Field 3c, available from either a local banking institution or from a recognized source. You will need to provide supporting proof of the exchange rate used.

You may convert your currency amount and directly declare the BD\$ VALUE in Field 25.

Field 23: Value in Foreign Currency

	<ul style="list-style-type: none"> • In the grey area to the right of the word "VALUE", enter the value for the goods as stated on the invoice in the original currency, before applying any charges or deductions. This is sometimes referred to as the extended unit cost.
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Field 24 – Exchange Rate Information

24 EXCHANGE RATE 1.234

- In the grey area to the right of the words "EXCHANGE RATE", enter the current rate of exchange to convert to BMD.
- The EXCHANGE RATE to be used is based on the rate in force on the Date of Arrival from Field 3c.
- Customs maintains a Weekly Exchange Rates Listing on our website at: www.customs.gov.bm.

Note:

If you have an invoice in a currency for which Customs does not maintain an exchange rate do **NOT** complete Field 23 or Field 24.

Customs will allow you to use the international exchange rate for your specific currency, for the Date of Arrival from Field 3c, available from either a local banking institution or from a recognized source. You will need to provide supporting proof of the exchange rate used.

You may convert your currency amount and directly declare the BD\$ VALUE in Field 25.

Field 25 – BD\$ Value Information

25 BD\$ VALUE 3085.00

- In the grey area to the right of the words "BD\$ VALUE", enter the BMD value of the goods you are declaring.
- To get the BMD value, multiply the value declared in Field 23 above by the exchange rate declared in Field 24 above.
- Round the BD\$ VALUE amount to 2 decimal places.

Field 26 – Charges & Deductions Information

Field 26: Charges / Deductions Code

26	CHARGES / DEDUCTIONS	%	AMOUNT
	640		

- This is the **RECORD** level CHARGES / DEDUCTIONS and will affect **ONLY** this Record on the BCD.

For CHARGES / DEDUCTIONS that affect all of the Records on the BCD, refer to Field 9 above.

- For each row you use in Field 26 you must enter the appropriate CHARGES / DEDUCTIONS code.
- The CHARGES / DEDUCTIONS will either affect the VALUE FOR TAX in Field 27 or are required for statistical reporting (e.g. freight/insurance).
- **See BCD Code Listing for Charge & Deduction Codes**

Note:

1. If you have entered a particular CHARGES / DEDUCTIONS in Field 26, do not enter that same CHARGES / DEDUCTIONS again in Field 9 above. If you do this, the single CHARGES / DEDUCTIONS will be interpreted as two separate charges/deductions against the VALUE FOR TAX in Field 27.
2. The calculations that are driven by CHARGES / DEDUCTIONS need to be carried out in the order in which they appear in Field 9, followed if necessary by any CHARGES / DEDUCTIONS in Field 26. Further, the effect of the CHARGES / DEDUCTIONS is cumulative, with each Charge or Deduction impacting the value upon which each succeeding calculation is to be based, e.g. Start Value +/- Charge/Deduction1 = Value2; Value2 +/- Charge/Deduction2 = Value3.

For further instruction and detailed examples see **Appendix B – Aggregation & Calculation of Values**.

Field 26: Charges / Deductions Dollar Amount

26	CHARGES / DEDUCTIONS	%	AMOUNT
	640		50.00

- If the CHARGES / DEDUCTIONS is expressed on the documentation as an amount, enter the amount (converted into BMD at the prevailing exchange rate) on the appropriate row of the column titled “**AMOUNT (BMD)**”.
- The dollar value is to be rounded to two decimal places.
- With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 26 must be added or deducted as appropriate from the BD\$ VALUE in Field 25 of this Record, in order to correctly calculate the VALUE FOR TAX in Field 27 for this Record.
- Each row in Field 9 can **ONLY** have a single value, either % or AMOUNT (BD\$).

Field 26: Charges / Deductions % Value

26	CHARGES / DEDUCTIONS	%	AMOUNT
	640	2.1	

- If the CHARGES / DEDUCTIONS is expressed on the documentation as a percentage, enter the percentage rate on the appropriate row of the column titled "%".
- The percentage value is to be rounded to two decimal places.
- With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 26 must be added or deducted as appropriate from the BD\$ VALUE in Field 25 of this Record, in order to correctly calculate the VALUE FOR TAX in Field 27 for this Record.
- Each row in Field 9 can **ONLY** have a single value, either % or AMOUNT (BD\$).

Field 27 – Tax Calculation Information

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
TOTAL DUE					720.65

- Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.

Field 27a: Tax Type Code

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
				TOTAL DUE	720.65

TAX TYPE (1st column – 27a)

- In the three grey boxes on each row, enter the code for the TAX TYPE that is applicable to the CPC being declared (i.e. for CPC4000 you are required to calculate customs duty = “CUD” and wharfage = “WHA”).
- Use a separate row for each TAX TYPE.
- See **BCD Code Listing for Duty/Tax Type codes, as well as Customs Procedure Codes with associated Tax Type.**

Field 27b: Tax ID Code

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
				TOTAL DUE	720.65

TAX ID (2nd column – 27b)

- In the single grey box on each row, enter the code indicating whether the goods are dutiable at the full tax rate (“F”), a concessionary rate (“C”), or are exempt (“E”). This is based on the CPC.
- The usual code will be “F” for full rate of duty.
- See **BCD Code Listing for Tax Identifier codes, as well as Customs Procedure Codes with associated Tax Identifier.**

Field 27c: Value For Tax

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
TOTAL DUE					720.65

VALUE FOR TAX (3rd column – 27c)

- On each row, enter the value (either monetary amount or quantity) on which the relevant duty, tax or fee will be assessed.
- VALUE FOR TAX is driven by the **Unit for Duty** in the Bermuda Customs Tariff for the Tariff code that you are declaring in Field 18.
- Round VALUE FOR TAX to two (2) decimal places.

Note:

VALUE FOR TAX is arrived at differently depending if the **Unit for Duty** is **ad valorem** (i.e. based on the monetary value) or **specific rate** (i.e. based on a **Unit of Classification** from either Field 20 or Field 21), by the following methods:

- **Ad valorem** - Calculate by adding or deducting the appropriate CHARGES / DEDUCTIONS (Field 9 and / or Field 26) from the BD\$ VALUE (Field 25) for the Record.

For each Record:

VALUE FOR TAX = BD\$ VALUE +/- [HEADER CHARGES / DEDUCTIONS] +/- [RECORD CHARGES / DEDUCTIONS] **OR** Field 27c = Field 25 +/- [Field 9] +/- [Field 26]

- **Specific Rate** - The measurement from either Field 20 or Field 21 will be applied against VALUE FOR TAX, depending on which **unit of classification** corresponds to the **unit for duty**.

The use of either Field 20 or Field 21 is uniquely governed by the **unit for duty** for each Tariff Code and it cannot be assumed that simply because a Tariff Code requires 2 **units of classification** that the **unit for duty** will be automatically driven by Field 21.

For further instruction and detailed examples see **Appendix B – Aggregation & Calculation of Values**.

Field 27d: Tax Rate

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
				TOTAL DUE	720.65

TAX RATE (4th column – 27d)

- On each row enter the TAX RATE applicable to Tariff code declared in Field 18.
- If the rate is a percentage (i.e. 22.25%) enter the figure “**22.25**”. Do **not** state percentages as a decimal figure (i.e. “0.2225”).
- If the rate is a specific rate (i.e. \$2.50 per litre) enter the figure “**2.50**”.
- **Refer to the Bermuda Customs Tariff for rates of duty.**

Field 27e: Tax Amount

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
				TOTAL DUE	720.65

TAX AMOUNT (5th column – 27e)

- Enter the calculated amount to be collected for each duty/tax/fee type involved.
- The TAX AMOUNT is calculated by multiplying the VALUE FOR TAX (27c) by the TAX RATE (27d).
- Round TAX AMOUNT to two (2) decimal places.

Field 27: Total Due

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	F	3,085.00	22.25%	686.41
	W H A	F	3,085.00	1.11	34.24
				TOTAL DUE	720.65

TOTAL DUE

- Add together all the TAX AMOUNT values for the Record and enter the final figure in the box to the right of the words “TOTAL DUE”.
- TOTAL DUE must be the **exact** sum of the TAX AMOUNT values for the Record. No rounding is allowed for the TOTAL DUE.

Field 28 – Additional Information

28 ADDITIONAL INFORMATION:

Inv = 123456

- Refers only to this Record.
- Enter any information relating to this Record that Customs should be informed of, or which is required by other fields but for which there is no specific box or enough space provided on the BCD.
- The information entered in this field must be in statement form. This means any Additional Information must have an Additional Information **code**, followed by an equal sign (“=”), then the information, e.g. Inv = 123456.
- **See BCD Code Listing for Additional Information Codes**

Note:

Field 28 ADDITIONAL INFORMATION can pertain to the following-

- Free entries, short shipments, short landings, etc.;
- Multiple suppliers and their invoice numbers (refer to Field 1);
- Vote stamp for payment of duty by Government Department (refer to Field 8);
- Stamp or signature for granting of authorization for duty concession or exemption; or,
- Reference number of supporting documents or other required information, e.g. invoice number (“INV”), meat certificate (“MCT”), additional container number (“CTR”).

Note:

If there is insufficient room in Field 28 to declare all your Additional Information you may –

- enter **“SEE ATTACHED ADDITIONAL INFORMATION SHEET”** in Field 28, which will require you to attach a blank sheet listing all of the extra details. Write your **TRADER REFERENCE** on the top of your extra Additional Information sheet and ensure that you sign and date the sheet.
 - On the sheet reference the Record number(s) (Field 15) for which you are providing information.

Certificate of Declarant Information

Certificate: Name of Person

1 TONY D. TRADER ID NO.: 1 0 0 9 8 7

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.

DATE: 13 / 08 2005 SIGNATURE: Tony D Trader CAPACITY: AGT

- In the upper grey area where the word “NAME” appears, enter the name of the person making the declaration. Do **not** enter the name of a business or organization only. It is acceptable to state both the person’s name and the name of the company that they represent.

Certificate: Declarant ID Number

I	TONY D. TRADER	ID. NO.: 1 0 0 9 8 7
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.		
DATE: 13 / 08 / 2005	SIGNATURE: Tony D Trader	CAPACITY: AGT

- In the six white boxes, enter the CAPS Trader ID NO. assigned to the Declarant responsible for completing the BCD.
- If you do not have a CAPS Trader ID NO. then you must put "999999".
- For more information on CAPS Trader ID NO. refer to section 6 of this Public Notice.

Certificate: Date of Declaration

I	TONY D. TRADER	ID. NO.: 1 0 0 9 8 7
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.		
DATE: 13 / 08 / 2005	SIGNATURE: Tony D Trader	CAPACITY: AGT

- In the grey area to the right of the word "DATE", enter the date that the Declarant completed the BCD.
- The date format is indicated on the BCD in dark grey characters DD/MM/YYYY.

Certificate: Signature

I	TONY D. TRADER	ID. NO.: 1 0 0 9 8 7
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.		
DATE: 13 / 08 / 2005	SIGNATURE: Tony D Trader	CAPACITY: AGT

- In the grey area to the right of the word "SIGNATURE", the person making the declaration is to sign the BCD.

Certificate: Capacity

I	TONY D. TRADER	ID. NO.: 1 0 0 9 8 7
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.		
DATE: 13 / 08 / 2005	SIGNATURE: Tony D Trader	CAPACITY: AGT

- In the grey area to the right of the word "CAPACITY", enter the code for the capacity in which the signatory is making the declaration.
- **See BCD Code Listing for Declarant Capacity Codes**