



GOVERNMENT OF BERMUDA

Ministry of Finance

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**Customs Department**

# **Public Notice 17 – Supplemental 4**

## **Bermuda Customs Declaration**

### **Guidelines:**

#### **BCD Type - ADJUSTMENTS**

04<sup>th</sup> March, 2011



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# 1 Introduction

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## 1.1. Definitions

In this public notice –

“BCD” means the Bermuda Customs Declaration;

“CAPS” means Customs Automated Processing System;

“CPC” means Customs Procedure Code;

“Customs Trader” means any person or company carrying on a trade or business which consists of or includes any of the following activities –

- a) importing or exporting any goods;
- b) handling, transporting or storing them;
- c) facilitating any activity mentioned in sub- paragraphs a) or b);

“Declarant” means the person/company completing the BCD;

“DFD” means Duty From Deposit;

“HBL” means House Bill of Lading

“Importer” means the person/company actually bring in the goods; and,

“LIC” means a Local Inland Clearance warehouse;

## 1.2. Who should read this Notice?

This notice is relevant to individual (non-commercial) importers as well as commercial and institutional importers and freight agents — in short, anyone involved in importing/exporting freight

## 1.3. What is this Notice about?

This Public Notice 17 – Supplemental 4 should be read in conjunction with the main body of Public Notice 17. This Notice provides detailed guidelines for completing the BCD when dealing with a **BCD Type: Adjustment**. Persons interested in this Notice should also read the associated Public Notice 17 – Supplemental 3 on **BCD Type: Deposit**, as well as, Public Notice 17 – Supplemental 6 on **BCD Type: Temporary Import**.

Please see Public Notice 17 section 2 for guidance on the various BCD Types.

## 1.4. What is the relevant law?

In general, the laws pertaining to the importation and export of goods are the Revenue Act 1898 and the Customs Tariff Act 1970. More specifically, the Collector of Customs has the authority to determine the form of entry (BCD) under the provisions of section 14 and 16 of the Revenue Act 1898.

The law requires the Collector to publish the form of entry (BCD) in the Official Gazette so that everyone knows what entry form they have to fill in order to import or export goods.

The BCD was Gazetted on July 21<sup>st</sup> 2000 (GN No.573).

You may gain access to the above legislation and other Bermuda laws by visiting the Bermuda Laws Online website. [www.bermudalaws.bm](http://www.bermudalaws.bm) or by clicking on the “Legislation” link on the Customs Department website [www.customs.gov.bm](http://www.customs.gov.bm)

### ***1.5. How do I obtain further information?***

If you require further details or assistance regarding the BCD, please contact the Customs Department at the following locations:

#### **Hamilton Commercial Operations**

Custom House  
40 Front Street  
Hamilton HM 12

PO Box 2084  
Hamilton HM HX

Telephone: (441) 295-4816  
Fax: (441) 295-5392

#### **Airport Commercial Operations**

L. F. Wade International Airport  
3 Cahow Way  
St. George's DD 03

Telephone: (441) 293-2424  
Fax: (441) 293-1418

You can access or download an electronic copy of this and other Customs Public Notices by visiting the Customs Department website, [www.customs.gov.bm](http://www.customs.gov.bm).

## 2 Completion of Required Fields for BCD Type: ADJUSTMENT

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### ***2.1. Adjustment of a Deposit BCD where the goods were either imported directly from the Port of Arrival or from out of an LIC warehouse***

This section deals with BCD Type: ADJUSTMENTS for an associated Deposit BCD, where the goods were originally imported either directly from the Port of Arrival or from an LIC warehouse, and a sample BCD for illustrative purposes is provided.

The **Declarant** that submitted the original Deposit BCD **MUST** be the **Declarant** for the Adjustment BCD. Failure to abide by this instruction can not only result in delays in processing your Adjustment BCD – which might result in a surcharge being imposed if proper entry is not completed within the 30 day time period – but will also cause mis-matching of funds within your Trader ID account.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.

# Bermuda Customs Declaration M

PAGE 1 OF 0 1 A	IMPORT	EXPORT
TRADER REFERENCE: A 123456789/1F		

**1** SUPPLIER ID NO. **M** a. NAME: **XYZ COMPANY**  
**O** b. STREET: **11A FRONT STREET**  
**O** c. STATE/PROVINCE: **NEW HAVEN, CT**  
**O** d. ZIP CODE: **012345**  
**O** e. COUNTRY: **USA**

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: **U S**  
**O** b. COUNTRY OF ORIGINAL SHIPMENT: **G B**  
**6** WAREHOUSE IDENTIFICATION:  
**O** **7** ADDITIONAL INFORMATION:

**M** **2** IMPORTER ID NO. **1 0 0 9 8 7**  
**M** a. NAME: **XYZ COMPANY**  
**M** b. NUMBER / STREET: **40 ST JOHN'S ROAD**  
**M** c. PARISH: **PEMBROKE**  
**M** d. POSTAL CODE: **HM 12**

**8** METHOD OF PAYMENT:  
(1) ACCOUNT ID NO.:  
(2) ACCOUNT ID NO.:

**3** TRANSPORT DETAILS  
**M** a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: **OLE / 807**  
**M** b. PORT OF ARRIVAL: **H A M**  
**M** c. ARRIVAL / DEPARTURE DATE: **12 08 2011**

9 CHARGES / DEDUCTIONS	%	AMOUNT (BOS)
640		12.50

**4** MANIFEST DETAILS MANIFEST NO.:  
**M** a. MASTER BILL OF LADING / AWB NO.: **NY5002**  
**O** b. HOUSE BILL OF LADING / AWB NO.: **12345**  
**O** c. CONTAINER ID NO.: **ICSU123456-9**

**M** **10** VALUATION METHOD: **0 1**  
**M** **11** NO. OF PACKAGES: **2**  
**M** **12** TOTAL NO. OF RECORDS: **0 0 1**  
**M** **13** TOTAL INVOICE AMOUNT: **1,000.00**  
**M** **14** TOTAL PAYABLE AMOUNT: **233.60**

**15** RECORD NO. **0 0 1**

**M** **16** GPC: **4 0 0 0**  
**M** **17** COUNTRY OF ORIGIN: **U S**  
**M** **18** TARIFF NO.: **9 4 0 3 .5 0 0**

**M** **23** CURRENCY: **U S D** VALUE: **1000.00**  
**M** **24** EXCHANGE RATE: **1.00**  
**M** **25** BOS VALUE: **1,000.00**

**M** **19** DESCRIPTION:  
**Furniture - bedroom**  
**M** **20** QUANTITY / UNITS 1: **1**

26 CHARGES / DEDUCTIONS	%	AMOUNT

**O** **21** QUANTITY / UNITS 2:  
**22** SUPPLEMENTARY CODE:  
**O** **28** ADDITIONAL INFORMATION:

27 TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	F	1000.00	22.25	222.50
W H A	F	1000.00	1.11	11.10
TOTAL DUE				233.60

**M** **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 2011** SIGNATURE: **Tony D Trader** CAPACITY: **AGT**

CUSTOM NO. 10 APRIL 2000

### BCD Control Field: BCD Type Code for Imports

PAGE 1 OF 0 1	<b>A</b> IMPORT	EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- BCD Type Code must be “A”.

### BCD Control Field: Trader Reference

PAGE 1 OF 0 1	<b>A</b> IMPORT	EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- Trader Reference number must be prefixed with – “A”.
- Followed by the full BCD 9-digit number assigned to the original Deposit BCD – **A123456789**.
- Then, depending on the number of BCDs being submitted to adjust the deposit, the Trader Reference number for the Adjustment will finish with the sequential number of the BCD being presented and the last BCD in the batch will finish with – “F”.
- Please see section 5.1 of this document for further guidance on the Trader Reference field for Adjusting BCDs.

### Field 3: Transport Details

<b>3</b> TRANSPORT DETAILS	
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.	<b>OLE / 807</b>
b. PORT OF ARRIVAL:	<b>H A M</b>
c. ARRIVAL / DEPARTURE DATE:	<b>12 08 2011</b>

- The details in Field 3 must match those that were on the original Deposit BCD.

### Field 4: Manifest Details

<b>4</b> MANIFEST DETAILS	MANIFEST NO.:
a. MASTER BILL OF LADING / AWB NO.:	<b>NY5002</b>
b. HOUSE BILL OF LADING / AWB NO.:	<b>12345</b>
c. CONTAINER ID NO.:	<b>ICSU123456-9</b>

- The details in Field 4 must match those that were on the original Deposit BCD.
- If the goods were imported from out of an LIC warehouse then Field 4b must be completed.



## Field 6: Warehouse Identification

 <p>6 WAREHOUSE IDENTIFICATION</p>	<ul style="list-style-type: none"><li>It is not necessary to complete Field 6 for Adjustment BCDs, as the Warehouse ID would have been provided on the original Deposit BCD.</li></ul>
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## Field 16: Customs Procedure Code Information

 <p>15 RECORD NO. 0 0 1</p> <p>16 CPC: 4 0 0 0</p>	<ul style="list-style-type: none"><li>CPC must be in the <b>4xxx</b> series.</li></ul>
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## ***2.2. Adjustment of a Temporary Import BCD where the entire shipment is being exported from Bermuda***

This section deals with BCD Type: ADJUSTMENTS for an associated Temporary Import BCD, where goods that were originally **temporarily** imported either directly from the Port of Arrival or from an LIC warehouse are to be exported from Bermuda, and a sample BCD for illustrative purposes is provided.

The **Declarant** that submitted the original Temporary Import BCD **MUST** be the **Declarant** for the Adjustment BCD. Failure to abide by this instruction can not only result in delays in processing your Adjustment BCD – which might result in a surcharge being imposed if proper entry is not completed within the 30 day time period – but will also cause mis-matching of funds within your Trader ID account.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.

# Bermuda Customs Declaration M

PAGE 1 OF 0 1	IMPORT A EXPORT
TRADER REFERENCE: A 123456789/1F	

**1** SUPPLIER ID NO. **M**  
**M** a. NAME: XYZ COMPANY  
**O** b. STREET: 11A FRONT STREET  
**O** c. STATE/PROVINCE: NEW HAVEN, CT  
**O** d. ZIP CODE: 012345  
**O** e. COUNTRY: USA

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: B M  
**O** b. COUNTRY OF ORIGINAL SHIPMENT:  
**6** WAREHOUSE IDENTIFICATION:  
**M** **7** ADDITIONAL INFORMATION:  
 VES = BI  
 VOY = 7689  
 MBO = 2468

**M** **2** IMPORTER ID NO. 1 0 0 9 8 7  
**M** a. NAME: XYZ COMPANY  
**M** b. NUMBER / STREET: 40 ST JOHN'S ROAD  
**M** c. PARISH: PEMBROKE  
**M** d. POSTAL CODE: HM 12

**8** METHOD OF PAYMENT:  
 (1) ACCOUNT ID NO.:  
 (2) ACCOUNT ID NO.:

**3** TRANSPORT DETAILS  
**M** a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: OLE / 807  
**M** b. PORT OF ARRIVAL: H A M  
**M** c. ARRIVAL / DEPARTURE DATE: 12 / 08 / 2011

9 CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
640		112.50

**4** MANIFEST DETAILS MANIFEST NO.:  
**M** a. MASTER BILL OF LADING / AWB NO.: NY5002  
**O** b. HOUSE BILL OF LADING / AWB NO.: 12345  
**O** c. CONTAINER ID NO.: ICSU123456-9

**M** **9** VALUATION METHOD: 0 1  
**M** **10** NO. OF PACKAGES: 2  
**M** **11** TOTAL NO. OF RECORDS: 0 0 1  
**M** **12** TOTAL INVOICE AMOUNT: 1,000.00  
**M** **13** TOTAL PAYABLE AMOUNT: 0.00

**15** RECORD NO. 0 0 1

**M** **16** CPC: 3 5 0 4  
**M** **17** COUNTRY OF ORIGIN: U S  
**M** **18** TARIFF NO.: 9 4 0 3 5 0 0  
**M** **19** DESCRIPTION:

**M** **23** CURRENCY: U S D VALUE: 1000.00  
**M** **24** EXCHANGE RATE: 1.00  
**M** **25** BDS VALUE: 1,000.00

Furniture - bedroom

26 CHARGES / DEDUCTIONS	%	AMOUNT

**M** **20** QUANTITY / UNITS 1: 1  
**O** **21** QUANTITY / UNITS 2:  
**22** SUPPLEMENTARY CODE:  
**O** **28** ADDITIONAL INFORMATION:

27 TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**M** **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 / 2011 SIGNATURE: Tony D Trader CAPACITY: AGT

Customs use only

CUSTOM NO. 10 APRIL 2000

## BCD Control Field: BCD Type Code for Exports

PAGE 1 OF 0 1	IMPORT	<b>A</b> EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- BCD Type Code must be “A”.

## BCD Control Field: Trader Reference

PAGE 1 OF 0 1	IMPORT	<b>A</b> EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- Trader Reference number must be prefixed with – “A”.
- Followed by the full BCD 9-digit number assigned to the original Deposit BCD – **A123456789**.
- Then, depending on the number of BCDs being submitted to adjust the deposit, the Trader Reference number for the Adjustment will finish with the sequential number of the BCD being presented and the last BCD in the batch will finish with – “F”.
- Please see section 5.1 of this document for further guidance on the Trader Reference field for Adjusting BCDs.

## Field 1: Supplier

<b>1</b>	SUPPLIER	ID NO.:
a. NAME:	<b>XYZ COMPANY</b>	
b. STREET:	<b>1A FRONT STREET</b>	
c. STATE/PROVINCE:	<b>NEW HAVEN, CT</b>	
d. ZIP CODE:	<b>012345</b>	
e. COUNTRY:	<b>USA</b>	

- The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.

## Field 2: Importer

<b>2</b>	IMPORTER	ID NO.:
a. NAME:	<b>XYZ COMPANY</b>	<b>1 0 0 9 8 7</b>
b. NUMBER / STREET:	<b>40 ST JOHN'S ROAD</b>	
c. PARISH:	<b>PEMBROKE</b>	
d. POSTAL CODE:	<b>HM 12</b>	

- The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.
- Field 2 should normally reflect the Importer details from the original Temporary Import BCD.

### Field 3: Transport Details

<b>3</b>	TRANSPORT DETAILS	
a.	VESSEL VOYAGE / AIRCRAFT FLIGHT NO.	OLE / 807
b.	PORT OF ARRIVAL:	H A M
c.	ARRIVAL / DEPARTURE DATE:	12 / 08 / 2011

- The details in Field 3 must provide the **export** Transport Details.

### Field 4: Manifest Details

<b>4</b>	MANIFEST DETAILS	MANIFEST NO.:
a.	MASTER BILL OF LADING / AWB NO.:	NY5002
b.	HOUSE BILL OF LADING / AWB NO.:	12345
c.	CONTAINER ID NO.:	ICSU123456-9

- The details in Field 4 must provide the **export** Manifest Details.
- If the goods were being exported as part of a consolidated shipment it is possible that a HBL would be required.

### Field 5a: Country of Direct Shipment

<b>5</b>	a. COUNTRY OF DIRECT SHIPMENT:	B M
	b. COUNTRY OF ORIGINAL SHIPMENT:	

- Field 5a must reflect "**BM**".

### Field 6: Warehouse Identification

<b>6</b>	WAREHOUSE IDENTIFICATION:	.....
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- It is not necessary to complete Field 6 for Adjustment BCDs, as the Warehouse ID would have been provided on the original Temporary Import BCD.

**Field 7: Additional Information**

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p><b>7</b> ADDITIONAL INFORMATION:</p> <p>VES = BI          VOY = 7689          MBO = 2468</p> </div>	<ul style="list-style-type: none"> <li>The Additional Information Code “<b>VES</b>” must be used to provide the Vessel / Aircraft Code from the original Temporary Import BCD.</li> <li>The Additional Information Code “<b>VOY</b>” must be used to provide the Voyage / Flight details from the original Temporary Import BCD.</li> <li>The Additional Information Code “<b>MBO</b>” must be used to provide the Master Bill of Lading / AWB number from the original Temporary Import BCD.</li> <li>It is not necessary to provide the Additional Information Code “<b>BCD</b>” and associated BCD number for Adjustment BCDs, as it would have been provided on the original Temporary Import BCD.</li> </ul>
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**Field 9: Charges and Deductions**

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p><b>9</b> CHARGES / DEDUCTIONS</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;">%</th> <th style="width: 30%; text-align: center;">AMOUNT (BDS)</th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;">640</td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: right;">112.50</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </tbody> </table> </div>		%	AMOUNT (BDS)	640		112.50							<ul style="list-style-type: none"> <li>Field 9 must provide the total of all freight charges for the export of the shipment.</li> </ul>
	%	AMOUNT (BDS)											
640		112.50											

**Field 16: Customs Procedure Code Information**

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p><b>15</b> RECORD NO. 0 0 1</p> </div> <div style="border: 1px solid black; padding: 5px;"> <p><b>16</b> CPC: 3 5 0 4</p> </div>	<ul style="list-style-type: none"> <li>CPC must be “<b>3504</b>”.</li> <li>Please check with Customs if you believe that you should be using a series <b>3xxx</b> CPC other than CPC 3504.</li> </ul>
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**Field 27: Tax Calculation Information**

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p><b>27</b></p> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">TAX TYPE</th> <th style="width: 15%;">TAX ID.</th> <th style="width: 20%;">VALUE FOR TAX</th> <th style="width: 15%;">TAX RATE</th> <th style="width: 35%;">TAX AMOUNT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">C U D</td> <td style="text-align: center;">E</td> <td style="text-align: right;">1000.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td colspan="4" style="text-align: right;">TOTAL DUE</td> <td style="text-align: right; border: 2px solid black;">0.00</td> </tr> </tbody> </table>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT	C U D	E	1000.00	0.00	0.00						TOTAL DUE				0.00	<ul style="list-style-type: none"> <li>Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.</li> </ul>
TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT																		
C U D	E	1000.00	0.00	0.00																		
TOTAL DUE				0.00																		

### Field 27a: Tax Type Code

TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**TAX TYPE (1<sup>st</sup> column – 27a)**

- Use “CUD” as Tax Type.

### Field 27b: Tax ID Code

TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**TAX ID (2<sup>nd</sup> column – 27b)**

- Use “E” as Tax ID.

### Field 27c: Value For Tax

TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**VALUE FOR TAX (3<sup>rd</sup> column – 27c)**

- 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.

### Field 27d: Tax Rate

TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**TAX RATE (4<sup>th</sup> column – 27d)**

- The applicable Tax Rates for CPC 3504 is 0.00

### Field 27e: Tax Amount

TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	E	1000.00	0.00	0.00
TOTAL DUE				0.00

**TAX AMOUNT (5<sup>th</sup> column – 27e)**

- 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	<b>TOTAL DUE</b>
	C U D	E	1000.00	0.00	0.00	
				TOTAL DUE	0.00	



### ***2.3. Adjustment of a Temporary Import BCD where the entire shipment will be remaining in Bermuda***

This section deals with BCD Type: ADJUSTMENTS for an associated Temporary Import BCD, where goods that were originally **temporarily** imported either directly from the Port of Arrival or from an LIC warehouse are to entirely remain in Bermuda, and a sample BCD for illustrative purposes is provided.

The **Declarant** that submitted the original Temporary Import BCD **MUST** be the **Declarant** for the Adjustment BCD. Failure to abide by this instruction can not only result in delays in processing your Adjustment BCD – which might result in a surcharge being imposed if proper entry is not completed within the 30 day time period – but will also cause mis-matching of funds within your Trader ID account.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.

# Bermuda Customs Declaration M

PAGE 1 OF	0 1	A	IMPORT	EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>				

**1** SUPPLIER ID NO. **1 0 0 9 8 7**

**M** a. NAME: **XYZ COMPANY**

**O** b. STREET: **11A FRONT STREET**

**O** c. STATE/PROVINCE: **NEW HAVEN, CT**

**O** d. ZIP CODE: **012345**

**O** e. COUNTRY: **USA**

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: **U S**

**O** b. COUNTRY OF ORIGINAL SHIPMENT: **G B**

**6** WAREHOUSE IDENTIFICATION:

**O** **7** ADDITIONAL INFORMATION:

**M** **2** IMPORTER ID NO. **1 0 0 9 8 7**

**M** a. NAME: **XYZ COMPANY**

**M** b. NUMBER / STREET: **40 ST JOHN'S ROAD**

**M** c. PARISH: **PEMBROKE**

**M** d. POSTAL CODE: **HM 12**

**8** METHOD OF PAYMENT:

(1) ACCOUNT ID NO.:

(2) ACCOUNT ID NO.:

**3** TRANSPORT DETAILS

**M** a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO. **OLE / 807**

**M** b. PORT OF ARRIVAL: **H A M**

**M** c. ARRIVAL / DEPARTURE DATE: **12 08 2011**

<b>9</b> CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
<b>640</b>		<b>12.50</b>

**4** MANIFEST DETAILS MANIFEST NO.:

**M** a. MASTER BILL OF LADING / AWB NO.: **NY5002**

**O** b. HOUSE BILL OF LADING / AWB NO.: **12345**

**O** c. CONTAINER ID NO.: **ICSU123456-9**

**M** **10** VALUATION METHOD: **0 1**

**M** **11** NO. OF PACKAGES: **2**

**M** **12** TOTAL NO. OF RECORDS: **0 0 1**

**M** **13** TOTAL INVOICE AMOUNT: **1,000.00**

**M** **14** TOTAL PAYABLE AMOUNT: **233.60**

**15** RECORD NO. **0 0 1**

**M** **16** CPC: **4 0 0 0**

**M** **17** COUNTRY OF ORIGIN: **U S**

**M** **18** TARIFF NO.: **9 4 0 3 . 5 0 0**

**M** **19** DESCRIPTION:

**M** **23** CURRENCY: **U S D** VALUE: **1000.00**

**M** **24** EXCHANGE RATE: **1.00**

**M** **25** BDS VALUE: **1,000.00**

**Furniture - bedroom**

<b>26</b> CHARGES / DEDUCTIONS	%	AMOUNT

**M** **20** QUANTITY / UNITS 1: **1**

**O** **21** QUANTITY / UNITS 2:

**22** SUPPLEMENTARY CODE:

**O** **28** ADDITIONAL INFORMATION:

<b>27</b> TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
<b>C U D</b>	<b>F</b>	<b>1000.00</b>	<b>22.25</b>	<b>222.50</b>
<b>W H A</b>	<b>F</b>	<b>1000.00</b>	<b>1.11</b>	<b>11.10</b>
<b>TOTAL DUE</b>				<b>233.60</b>

**M** **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 2011** SIGNATURE: **Tony D Trader** CAPACITY: **AGT**

Customs use only

CUSTOM NO. 10 - APRIL 2000

### BCD Control Field: BCD Type Code for Imports

PAGE 1 OF 0 1	<b>A</b> IMPORT	EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- BCD Type Code must be “A”.

### BCD Control Field: Trader Reference

PAGE 1 OF 0 1	<b>A</b> IMPORT	EXPORT
TRADER REFERENCE: <b>A 123456789/1F</b>		

- Trader Reference number must be prefixed with – “A”.
- Followed by the full BCD 9-digit number assigned to the original Deposit BCD – **A123456789**.
- Then, depending on the number of BCDs being submitted to adjust the deposit, the Trader Reference number for the Adjustment will finish with the sequential number of the BCD being presented and the last BCD in the batch will finish with – “F”.
- Please see section 5.1 of this document for further guidance on the Trader Reference field for Adjusting BCDs.

### Field 3: Transport Details

<b>3</b> TRANSPORT DETAILS	
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.	OLE / 807
b. PORT OF ARRIVAL:	H A M
c. ARRIVAL / DEPARTURE DATE:	12 08 2011

- The details in Field 3 must match those that were on the original Temporary Import BCD.

### Field 4: Manifest Details

<b>4</b> MANIFEST DETAILS	MANIFEST NO.:
a. MASTER BILL OF LADING / AWB NO.:	NY5002
b. HOUSE BILL OF LADING / AWB NO.:	12345
c. CONTAINER ID NO.:	ICSU123456-9

- The details in Field 4 must match those that were on the original Temporary Import BCD.
- If the goods were imported from out of an LIC warehouse then Field 4b must be completed.

### Field 6: Warehouse Identification

 <p>6 WAREHOUSE IDENTIFICATION</p>	<ul style="list-style-type: none"> <li>It is not necessary to complete Field 6 for Adjustment BCDs, as the Warehouse ID would have been provided on the original Temporary Import BCD.</li> </ul>
---	---

### Field 16: Customs Procedure Code Information

 <p>15 RECORD NO. 0 0 1 16 CPC: 4 0 0 0</p>	<ul style="list-style-type: none"> <li>CPC must be in the <b>4xxx</b> series.</li> </ul>
--	--

#### ***2.4. Adjustment of a Temporary Import BCD where a portion of the shipment will be remaining in Bermuda and a portion will be exported from Bermuda***

This section deals with BCD Type: ADJUSTMENTS for an associated Temporary Import BCD, where goods that were originally **temporarily** imported either directly from the Port of Arrival or from an LIC warehouse are to be split between two (2) Adjustment BCDs – the first Adjustment BCD will be for the portion of the goods remaining in Bermuda; and, the second Adjustment BCD will be for the portion of the goods being exported from Bermuda. A sample BCD for illustrative purposes is provided.

The **Declarant** that submitted the original Temporary Import BCD **MUST** be the **Declarant** for the Adjustment BCD. Failure to abide by this instruction can not only result in delays in processing your Adjustment BCD – which might result in a surcharge being imposed if proper entry is not completed within the 30 day time period – but will also cause mis-matching of funds within your Trader ID account.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.

2.4.1 1<sup>st</sup> Adjustment BCD – Portion to be remain in Bermuda

Bermuda Customs Declaration **M**

PAGE 1 OF 0 1	A	IMPORT	EXPORT
TRADER REFERENCE: A 123456789/1			

**1** SUPPLIER ID NO. **M**  
**M** a. NAME: XYZ COMPANY  
**O** b. STREET: 11A FRONT STREET  
**O** c. STATE/PROVINCE: NEW HAVEN, CT  
**O** d. ZIP CODE: 012345  
**O** e. COUNTRY: USA

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: U S  
**O** b. COUNTRY OF ORIGINAL SHIPMENT: G B  
**6** WAREHOUSE IDENTIFICATION:  
**O** **7** ADDITIONAL INFORMATION:

**M** **2** IMPORTER ID NO.: 1 0 0 9 8 7  
**M** a. NAME: XYZ COMPANY  
**M** b. NUMBER / STREET: 40 ST JOHN'S ROAD  
**M** c. PARISH: PEMBROKE  
**M** d. POSTAL CODE: HM 12

**8** METHOD OF PAYMENT:  
 (1) ACCOUNT ID NO.:  
 (2) ACCOUNT ID NO.:

**3** TRANSPORT DETAILS  
**M** a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: OLE / 807  
**M** b. PORT OF ARRIVAL: H A M  
**M** c. ARRIVAL / DEPARTURE DATE: 12 / 08 / 2011

<b>M</b> <b>9</b> CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
640		12.50

**4** MANIFEST DETAILS MANIFEST NO.:  
**M** a. MASTER BILL OF LADING / AWB NO.: NY5002  
**O** b. HOUSE BILL OF LADING / AWB NO.: 12345  
**O** c. CONTAINER ID NO.: ICSU123456-9

**M** **10** VALUATION METHOD: 0 1  
**M** **11** NO. OF PACKAGES: 2  
**M** **12** TOTAL NO. OF RECORDS: 0 0 1  
**M** **13** TOTAL INVOICE AMOUNT: 1,000.00  
**M** **14** TOTAL PAYABLE AMOUNT: 233.60

**15** RECORD NO. 0 0 1  
**M** **16** CPC: 4 0 0 0  
**M** **17** COUNTRY OF ORIGIN: U S  
**M** **18** TARIFF NO.: 9 4 0 3 . 5 0 0  
**M** **19** DESCRIPTION:  
 Furniture - bedroom

**M** **23** CURRENCY: U S D VALUE: 1000.00  
**M** **24** EXCHANGE RATE: 1.00  
**M** **25** BDS VALUE: 1,000.00

**M** **20** QUANTITY / UNITS 1: 1  
**O** **21** QUANTITY / UNITS 2:  
**22** SUPPLEMENTARY CODE:  
**O** **28** ADDITIONAL INFORMATION:

<b>O</b> <b>26</b> CHARGES / DEDUCTIONS	%	AMOUNT

  

<b>M</b> <b>27</b> TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C U D	F	1000.00	22.25	222.50
W H A	F	1000.00	1.11	11.10
TOTAL DUE				233.60

**M** **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 / 2011 SIGNATURE: Tony D Trader CAPACITY: AGT

CUSTOM NO. 10 APRIL 2000

### BCD Control Field: BCD Type Code for Imports

PAGE 1 OF 0 1	A	IMPORT	EXPORT
TRADER REFERENCE: A 123456789/1			

- BCD Type Code must be "A".

### BCD Control Field: Trader Reference

PAGE 1 OF 0 1	A	IMPORT	EXPORT
TRADER REFERENCE: A 123456789/1			

- Trader Reference number must be prefixed with – "A".
- Followed by the full BCD 9-digit number assigned to the original Deposit BCD – **A123456789**.
- As there will be more than 1 Adjusting BCD for this scenario, there is no need to place a "F" at the end of the Trader Reference.
- Please see section 5.1 of this document for further guidance on the Trader Reference field for Adjusting BCDs.

### Field 3: Transport Details

<b>3</b>	TRANSPORT DETAILS		
a.	VESSEL VOYAGE / AIRCRAFT FLIGHT NO.	OLE	/ 807
b.	PORT OF ARRIVAL:	H A M	
c.	ARRIVAL / DEPARTURE DATE:	12	08 2011

- The details in Field 3 must match those that were on the original Temporary Import BCD.

### Field 4: Manifest Details

<b>4</b>	MANIFEST DETAILS	MANIFEST NO.:	
a.	MASTER BILL OF LADING / AWB NO.:	NY5002	
b.	HOUSE BILL OF LADING / AWB NO.:	12345	
c.	CONTAINER ID NO.:	ICSU123456-9	

- The details in Field 4 must match those that were on the original Temporary Import BCD.
- If the goods were imported from out of an LIC warehouse then Field 4b must be completed.

### Field 9: Charges and Deductions

<b>9</b>	CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
	640		12.50

- Field 9 must provide the import freight charges associated with the that portion of the original shipment remaining in Bermuda.

**Field 16: Customs Procedure Code Information**

15	RECORD NO.	0	0	1	• CPC must be in the <b>4xxx</b> series.
16	CPC:	4	0	0	



### 2.4.2 2<sup>nd</sup> Adjustment BCD – Portion to be exported from Bermuda

## Bermuda Customs Declaration **M**

PAGE 1 OF <b>0 1</b>	IMPORT <b>A</b> EXPORT
TRADER REFERENCE: <b>A 123456789/2F</b>	

**1** SUPPLIER ID NO. \_\_\_\_\_

**M** a. NAME: **XYZ COMPANY**

**O** b. STREET: **11A FRONT STREET**

**O** c. STATE/PROVINCE: **NEW HAVEN, CT**

**O** d. ZIP CODE: **012345**

**O** e. COUNTRY: **USA**

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: **B M**

**O** b. COUNTRY OF ORIGINAL SHIPMENT: \_\_\_\_\_

**6** WAREHOUSE IDENTIFICATION: \_\_\_\_\_

**M** **7** ADDITIONAL INFORMATION:

**VES = BI**  
**VOY = 7689**  
**MBO = 2468**

**M** **2** IMPORTER ID NO. **1 0 0 9 8 7**

**M** a. NAME: **XYZ COMPANY**

**M** b. NUMBER / STREET: **40 ST JOHN'S ROAD**

**M** c. PARISH: **PEMBROKE**

**M** d. POSTAL CODE: **HM 12**

**8** METHOD OF PAYMENT:

(1) ACCOUNT ID NO.: \_\_\_\_\_

(2) ACCOUNT ID NO.: \_\_\_\_\_

**3** TRANSPORT DETAILS

**M** a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: **OLE / 807**

**M** b. PORT OF ARRIVAL: **H A M**

**M** c. ARRIVAL / DEPARTURE DATE: **12 / 08 / 2011**

**M** **9** CHARGES / DEDUCTIONS

	%	AMOUNT (BOS)
<b>640</b>		<b>110.50</b>

**4** MANIFEST DETAILS MANIFEST NO. \_\_\_\_\_

**M** a. MASTER BILL OF LADING / AWB NO.: **NY5002**

**O** b. HOUSE BILL OF LADING / AWB NO.: **12345**

**O** c. CONTAINER ID NO.: **ICSU123456-9**

**M** **10** VALUATION METHOD: **0 1**

**M** **11** NO. OF PACKAGES: **2**

**M** **12** TOTAL NO. OF RECORDS: **0 0 1**

**M** **13** TOTAL INVOICE AMOUNT: **1,000.00**

**M** **14** TOTAL PAYABLE AMOUNT: **0.00**

**15** RECORD NO. **0 0 1**

**M** **16** CPC: **3 5 0 4**

**M** **17** COUNTRY OF ORIGIN: **U S**

**M** **18** TARIFF NO.: **9 4 0 3 . 5 0 0**

**M** **19** DESCRIPTION:

**M** **23** CURRENCY: **U S D** VALUE: **1000.00**

**M** **24** EXCHANGE RATE: **1.00**

**M** **25** BOS VALUE: **1,000.00**

**Furniture - bedroom**

**O** **26** CHARGES / DEDUCTIONS

	%	AMOUNT

  

**M** **27** TAX TYPE TAX ID. VALUE FOR TAX TAX RATE TAX AMOUNT

TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
<b>C U D</b>	<b>E</b>	<b>1000.00</b>	<b>0.00</b>	<b>0.00</b>
TOTAL DUE				<b>0.00</b>

**M** **20** QUANTITY / UNITS **1**

**O** **21** QUANTITY / UNITS **2**

**22** SUPPLEMENTARY CODE: \_\_\_\_\_

**O** **28** ADDITIONAL INFORMATION: \_\_\_\_\_

**M** **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 / 2011** SIGNATURE: **Tony D Trader** CAPACITY: **AGT**

Customs use only

CUSTOM NO. 90 - APRIL 2000

## BCD Control Field: BCD Type Code for Exports

PAGE 1 OF 0 1	IMPORT	<b>A</b> EXPORT
TRADER REFERENCE: <b>A 123456789/2F</b>		

- BCD Type Code must be “A”.

## BCD Control Field: Trader Reference

PAGE 1 OF 0 1	IMPORT	<b>A</b> EXPORT
TRADER REFERENCE: <b>A 123456789/2F</b>		

- Trader Reference number must be prefixed with – “A”.
- Followed by the full BCD 9-digit number assigned to the original Deposit BCD – **A123456789**.
- Then, depending on the number of BCDs being submitted to adjust the deposit, the Trader Reference number for the Adjustment will finish with the sequential number of the BCD being presented and the last BCD in the batch will finish with – “F”.
- Please see section 5.1 of this document for further guidance on the Trader Reference field for Adjusting BCDs.

## Field 1: Supplier

<b>1</b>	SUPPLIER	ID NO.:	
a. NAME:	<b>XYZ COMPANY</b>		
b. STREET:	<b>1A FRONT STREET</b>		
c. STATE/PROVINCE:	<b>NEW HAVEN, CT</b>		
d. ZIP CODE:	<b>012345</b>		
e. COUNTRY:	<b>USA</b>		

- The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.

## Field 2: Importer

<b>2</b>	IMPORTER	ID NO.:	<b>1 0 0 9 8 7</b>
a. NAME:	<b>XYZ COMPANY</b>		
b. NUMBER / STREET:	<b>40 ST JOHN'S ROAD</b>		
c. PARISH:	<b>PEMBROKE</b>		
d. POSTAL CODE:	<b>HM 12</b>		

- The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.
- Field 2 should normally reflect the Importer details from the original Temporary Import BCD.

### Field 3: Transport Details

<b>3</b>	TRANSPORT DETAILS	
a.	VESSEL VOYAGE / AIRCRAFT FLIGHT NO.	OLE / 807
b.	PORT OF ARRIVAL:	H A M
c.	ARRIVAL / DEPARTURE DATE:	12 / 08 / 2011

- The details in Field 3 must provide the **export** Transport Details.

### Field 4: Manifest Details

<b>4</b>	MANIFEST DETAILS	MANIFEST NO.:
a.	MASTER BILL OF LADING / AWB NO.:	NY5002
b.	HOUSE BILL OF LADING / AWB NO.:	12345
c.	CONTAINER ID NO.:	ICSU123456-9

- The details in Field 4 must provide the **export** Manifest Details.
- If the goods were being exported as part of a consolidated shipment it is possible that a HBL would be required.

### Field 5a: Country of Direct Shipment

<b>5</b>	a. COUNTRY OF DIRECT SHIPMENT:	B M
	b. COUNTRY OF ORIGINAL SHIPMENT:	

- Field 5a must reflect "**BM**".

### Field 6: Warehouse Identification

<b>6</b>	WAREHOUSE IDENTIFICATION:	.....
----------	---------------------------	-------

- It is not necessary to complete Field 6 for Adjustment BCDs, as the Warehouse ID would have been provided on the original Temporary Import BCD.

### Field 9: Charges and Deductions

<b>9</b>	CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
	640		110.50

- Field 9 must provide the total of all freight charges for the export of the portion of goods being shipped from Bermuda.

### Field 16: Customs Procedure Code Information

<b>15</b>	RECORD NO.	0 0 1
<b>16</b>	CPC:	3 5 0 4

- CPC must be "**3504**".
- Please check with Customs if you believe that you should be using a series **3xxx** CPC other than CPC 3504.

**Field 27: Tax Calculation Information**

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
TOTAL DUE					0.00

- 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	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**TAX TYPE (1<sup>st</sup> column – 27a)**

- Use “CUD” as Tax Type.

**Field 27b: Tax ID Code**

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**TAX ID (2<sup>nd</sup> column – 27b)**

- Use “E” as Tax ID.

**Field 27c: Value For Tax**

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**VALUE FOR TAX (3<sup>rd</sup> column – 27c)**

- 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.

**Field 27d: Tax Rate**

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**TAX RATE (4<sup>th</sup> column – 27d)**

- The applicable Tax Rates for CPC 3504 is 0.00

**Field 27e: Tax Amount**

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**TAX AMOUNT**  
(5<sup>th</sup> column – 27e)

- 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	E	1000.00	0.00	0.00
TOTAL DUE					0.00

**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.

### 3 Time Period for BCD Type: ADJUSTMENT

---

A BCD Type: Adjustment must be submitted to Customs within thirty (30) working days from the date the BCD Type: Deposit was released. The time period in regards to the proper adjustment of a BCD Type: Temporary Import will be driven by the CPC that was used on the original Temporary Import BCD. Please liaise with Customs if you are unsure of the allowable time period.

If it is likely that you will not have received sufficient information to make proper entry before the end of the prescribed period, or you wish to extend the period of temporary importation, you may make application in writing to the Collector of Customs stating the reason for the extension and citing the BCD number assigned to the deposit BCD. Applications received after the prescribed period has elapsed will not be considered.

### 4 Surcharge for late BCD Type: ADJUSTMENT

---

If the proper Adjustment BCD has not been submitted after thirty (30) working days has elapsed, a surcharge will be automatically imposed. At the time of submitting the proper Adjustment BCD the surcharge will be calculated at 50% of the duty that was calculated. Failure to submit the proper Adjustment BCD will result in a surcharge of 50% of the original deposit amount and may also result in the Trader no longer being able to submit BCD Type: Deposits. If the adjustment is still outstanding at the end of six months then the balance of the deposit will be paid into the general revenue.

It is important to note that the paying in of the deposit as a surcharge does not acquit your obligation to make proper entry and pay the duty. The Collector of Customs may sue for and recover the outstanding duty, together with full costs of suit before a court of summary jurisdiction in the manner provided by the Magistrates Act 1948.

### 5 Processing and Payment for BCD Type: ADJUSTMENT

---

#### *5.1. Conditions on Processing a BCD Type: ADJUSTMENT*

In order to process Adjustment BCDs in CAPS an importer must be aware of the following conditions:

- The **Declarant** that laid the original deposit BCD **MUST** be the **Declarant** for the adjustment BCD.
- An Adjustment BCD in CAPS **MUST** adhere to the following rules in regards to the completion of the Trader Reference field:
  - Trader Reference number must be prefixed with “A”
  - Followed by the full 9-digit BCD number assigned to the original Deposit BCD – e.g. **A123456789**
  - Then, depending on the number of BCDs being submitted to adjust the Deposit BCD, the Trader Reference number for the Adjustment BCD will finish with the sequential number of the BCD being presented and the last BCD in the batch will finish with “F”

**E.g.** In the case of 1 Adjustment BCD, the Trader Reference number must read – **A123456789/1F** – signifying that only 1 Adjustment BCD is being submitted to adjust the original Deposit BCD **123456789**.

In the case of 3 Adjustment BCDs for a single Deposit BCD, the Trader Reference numbers must read –

**A123456789/1,**

**A123456789/2,**

**A123456789/3F** - signifying that 3 Adjustment BCDs are being submitted to adjust original Deposit BCD **123456789**.

Multiple Adjustment BCDs for a single Deposit BCD must also be submitted to CAPS in sequence.

**E.g. A123456789/1** must be submitted prior to **A123456789/2**; and, **A123456789/2** must be submitted prior to **A123456789/3F**.

- Failure to adhere to the format of the Trader Reference number for Adjustment BCDs in CAPS can cause delays in the processing of your work, which could lead to the imposition of surcharges.

## ***5.2. Payment Options for a BCD Type: ADJUSTMENT***

An Adjustment BCD in CAPS must have the duty and wharfage paid in full from the Importer's "Duty" CAPS Account - this type of account is referred to as a ***T-U Account***, or ***Trader Current Account***. The settlement of the duty and wharfage amount from the original deposit amount (known as ***DFD***) is no longer allowed within CAPS.

Once the Adjusting BCDs have been successfully processed in CAPS, the original deposit amount is automatically returned to your internal account with Customs (based on your Trader ID number). You may leave the funds in your account for use against future deposits or you may request the money be returned by making application to the Customs financial controller.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

Collector of Customs  
 Customs Department  
 PO Box HM 2084  
 Hamilton HM HX  
 Bermuda

Phone: (441) 295-4816

Fax: (441) 295-5392

E-mail: [customs@gov.bm](mailto:customs@gov.bm)

Website: [www.customs.gov.bm](http://www.customs.gov.bm)

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