



GOVERNMENT OF BERMUDA

Ministry of Finance

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**Customs Department**

# **Public Notice 17 – Supplemental 6**

## **Bermuda Customs Declaration**

### **Guidelines:**

#### **BCD Type – TEMPORARY IMPORTS**

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 6 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: Temporary Import**. 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 4 on **BCD Type: Adjustment**.

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: TEMPORARY IMPORT

### 2.1. Allowable CPCs associated with BCD Type: Temporary Import

The following table provides a listing of CPCs that fall within BCD Type: Temporary Import:

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
5001	AIRCRAFT (EQUIPMENT, ENGINES AND PARTS) – EXPERIMENTAL OR SCIENTIFIC	T	DEP / D	security may be required
5002	AIRCRAFT (EQUIPMENT, ENGINES AND PARTS) – NON-RESIDENTS	T	DEP / D	security may be required
5003	MEDICAL EQUIPMENT AND MEDICAL INSTRUMENTS	T	DEP / D	security may be required
5004	VESSELS (ARTICLES AND PARTS) – PASSENGERS AND CARGO	T	DEP / D	security may be required
5005	VESSELS (ARTICLES AND PARTS) – NON-RESIDENTS	T	DEP / D	security may be required
5006	VESSELS (ARTICLES AND PARTS) – RACING OR EXHIBITION	T	DEP / D	security may be required
5007	PHOTOGRAPHIC GOODS AND EQUIPMENT (DEPARTMENT OF TOURISM)	T	DEP / D	security may be required
5008	VESSELS OR AIRCRAFT (ARTICLES AND PARTS) - OTHER	T	DEP / D	security may be required
5009	CONVENTION OR CONFERENCE GOODS	I	CUD / E WHA / E	security may be required
5010	CINEMATOGRAPHIC PROJECTORS	T	DEP / D	security may be required
5011	CINEMATOGRAPHY FILMS AND EQUIPMENT	T	DEP / D	security may be required
5012	COSTUMES AND THEATRICAL APPARATUS	T	DEP / D	security may be required
5013	TECHNICIANS (EQUIPMENT AND TOOLS)	T	DEP / D	security may be required
5014	AIRCRAFT TECHNICIANS (EQUIPMENT AND TOOLS)	T	DEP / D	security may be

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
				required
5015	JEWELRY FOR REVIEW	T	DEP / D	security may be required
5016	MUSICAL INSTRUMENTS	T	DEP / D	security may be required
5017	SCIENTIFIC APPARATUS	T	DEP / D	security may be required
5018	AIRCRAFT	T	DEP / D	security may be required
5019	ENTERTAINERS' EQUIPMENT	T	DEP / D	security may be required
5020	SPORTS EQUIPMENT FOR OLYMPIC TRAINING AND SIMILAR INTERNATIONAL AMATEUR ATHLETIC EVENTS	T	DEP / D	security may be required
5021	TRANSPORT CONTAINERS (ARTICLES AND PARTS)	T	DEP / D	security may be required
5022	SPORTING EVENTS SPONSORED BY DEPARTMENT OF TOURISM	T	DEP / D	security may be required
5023	GOVERNMENT SPONSORED CONVENTION OR CONFERENCE GOODS	T	DEP / D	security may be required
5024	CONVENTION OR CONFERENCE GOODS – LOCAL PARTICIPATION	T	DEP / D	security may be required
5025	HUMANITARIAN AID	T	DEP / D	security may be required
5026	GOODS FOR THE KEMH REDEVELOPMENT PROJECT	T	DEP / D	security may be required
5501	COMMERCIAL TRAVELER'S SAMPLES	T	DEP / D	security may be required

## ***2.2. CPCs 5001 to 5008 and 5010 to 5501 - Temporary Import of goods directly from either the Port of Arrival or an LIC warehouse***

This section deals with BCD Type: TEMPORARY IMPORT for all CPCs in the Sixth Schedule of the Bermuda Customs Tariff except for CPC 5009. This section is for the temporary importation of goods directly from either the Port of Arrival or an LIC warehouse. A sample BCD for illustrative purposes is provided.

In order for goods to benefit from a temporary import relief under the Sixth Schedule of the Bermuda Customs Tariff they must be entered for Customs purposes on a BCD Type: Temporary Import. The use of a BCD Type: Deposit in place of a BCD Type: Temporary Import is not acceptable and may result in the goods not being able to benefit from the temporary import relief. Further, a BCD Type: Deposit cannot be “adjusted” by the submission of a BCD Type: Temporary Import in CAPS.

If the goods are being removed from an LIC warehouse the BCD is to be submitted to Customs for processing no earlier than twenty-four hours after the presentation of the associated manifest and HBLs that were tendered for the LCL container from out of which the consignment arrived. Further, the BCD may be tendered by the LIC facility, the actual importer of the consignment or a third party agent acting on behalf of the importer.

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 T IMPORT EXPORT

TRADER REFERENCE: **TI-12345**

<p><b>1</b> SUPPLIER ID NO:</p> <p><b>M</b> a. NAME: <b>XYZ COMPANY</b></p> <p><b>O</b> b. STREET: <b>1A FRONT STREET</b></p> <p><b>O</b> c. STATE/PROVINCE: <b>NEW HAVEN, CT</b></p> <p><b>O</b> d. ZIP CODE: <b>012345</b></p> <p><b>O</b> e. COUNTRY: <b>USA</b></p> <p><b>2</b> IMPORTER ID NO: <b>1 0 0 9 8 7</b></p> <p><b>M</b> a. NAME: <b>XYZ COMPANY</b></p> <p><b>M</b> b. NUMBER / STREET: <b>40 ST JOHN'S ROAD</b></p> <p><b>M</b> c. PARISH: <b>PEMBROKE</b></p> <p><b>M</b> d. POSTAL CODE: <b>HM 12</b></p> <p><b>3</b> TRANSPORT DETAILS</p> <p><b>M</b> a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: <b>OLE / 807</b></p> <p><b>M</b> b. PORT OF ARRIVAL: <b>HAM</b></p> <p><b>M</b> c. ARRIVAL / DEPARTURE DATE: <b>12 08 2011</b></p> <p><b>4</b> MANIFEST DETAILS MANIFEST NO.:</p> <p><b>M</b> a. MASTER BILL OF LADING / AWB NO.: <b>NY5002</b></p> <p><b>O</b> b. HOUSE BILL OF LADING / AWB NO.: <b>12345</b></p> <p><b>O</b> c. CONTAINER ID NO.: <b>ICSU123456-9</b></p> <p><b>15</b> RECORD NO. <b>0 0 1</b></p> <p><b>M</b> <b>16</b> CPC: <b>5 0 1 3</b></p> <p><b>M</b> <b>17</b> COUNTRY OF ORIGIN: <b>US</b></p> <p><b>M</b> <b>18</b> TARIFF NO.: <b>8 4 6 7 8 1 0</b></p> <p><b>M</b> <b>19</b> DESCRIPTION: <b>CHAIN SAW</b></p> <p><b>M</b> <b>20</b> QUANTITY / UNITS 1: <b>1.00</b></p> <p><b>O</b> <b>21</b> QUANTITY / UNITS 2:</p> <p><b>22</b> SUPPLEMENTARY CODE:</p> <p><b>28</b> ADDITIONAL INFORMATION:</p>	<p><b>M</b> <b>5</b> a. COUNTRY OF DIRECT SHIPMENT: <b>US</b></p> <p><b>O</b> b. COUNTRY OF ORIGINAL SHIPMENT: <b>US</b></p> <p><b>O</b> <b>6</b> WAREHOUSE IDENTIFICATION: <b>3001</b></p> <p><b>M</b> <b>7</b> ADDITIONAL INFORMATION: <b>TXT = GOODS ARE BEING IMPORTED FOR 14 DAYS ONLY</b> <b>BCD=123456789</b></p> <p><b>8</b> METHOD OF PAYMENT:</p> <p>(1) ACCOUNT ID NO.:</p> <p>(2) ACCOUNT ID NO.:</p> <p><b>M</b> <b>9</b> CHARGES / DEDUCTIONS</p> <table border="1"> <thead> <tr> <th></th> <th>%</th> <th>AMOUNT (BDS)</th> </tr> </thead> <tbody> <tr> <td><b>640</b></td> <td></td> <td><b>500.00</b></td> </tr> </tbody> </table> <p><b>M</b> <b>10</b> VALUATION METHOD: <b>01</b></p> <p><b>M</b> <b>11</b> NO. OF PACKAGES: <b>5</b></p> <p><b>M</b> <b>12</b> TOTAL NO. OF RECORDS: <b>0 0 1</b></p> <p><b>M</b> <b>13</b> TOTAL INVOICE AMOUNT: <b>1,150.00</b></p> <p><b>M</b> <b>14</b> TOTAL PAYABLE AMOUNT: <b>333.80</b></p> <p><b>M</b> <b>23</b> CURRENCY: <b>USD</b> VALUE: <b>1000.00</b></p> <p><b>24</b> EXCHANGE RATE: <b>1.00</b></p> <p><b>M</b> <b>25</b> BDS VALUE: <b>1000.00</b></p> <p><b>26</b> CHARGES / DEDUCTIONS</p> <table border="1"> <thead> <tr> <th></th> <th>%</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>M</b> <b>27</b> TAX TYPE TAX ID. VALUE FOR TAX TAX RATE TAX AMOUNT</p> <table border="1"> <thead> <tr> <th>TAX TYPE</th> <th>TAX ID.</th> <th>VALUE FOR TAX</th> <th>TAX RATE</th> <th>TAX AMOUNT</th> </tr> </thead> <tbody> <tr> <td><b>DEP</b></td> <td><b>D</b></td> <td><b>1000.00</b></td> <td><b>33.38</b></td> <td><b>333.80</b></td> </tr> </tbody> </table> <p>TOTAL DUE <b>333.80</b></p>		%	AMOUNT (BDS)	<b>640</b>		<b>500.00</b>		%	AMOUNT				TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT	<b>DEP</b>	<b>D</b>	<b>1000.00</b>	<b>33.38</b>	<b>333.80</b>
	%	AMOUNT (BDS)																					
<b>640</b>		<b>500.00</b>																					
	%	AMOUNT																					
TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT																			
<b>DEP</b>	<b>D</b>	<b>1000.00</b>	<b>33.38</b>	<b>333.80</b>																			

**M** **1** **TONY D. TRADER** ID. NO.: **1 0 0 9 8 7** Customs use only

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

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

CUSTOM NO. 30 APRIL 2000

## BCD Control Field: BCD Type Code for Imports

PAGE 1 OF <b>0 1</b>	<b>T</b> IMPORT	EXPORT
TRADER REFERENCE: <b>USA 123456789</b>		

- BCD Type Code must be “T”.

### 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>

- If the goods are being removed from an LIC warehouse then Field 4b must be completed.

### Field 6: Warehouse Identification

<b>6</b> WAREHOUSE IDENTIFICATION	<b>3 0 0 1</b>
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- If the goods are being removed from an LIC warehouse then Field 6 must be completed.
- “**3xxx**” – this references the assigned warehouse identification for the LIC warehouse from out of which the goods are being removed.
- All LIC warehouse identifications begin with the number “**3**”.
- The LIC operator will provide the warehouse identification number.

## Field 7: Additional Information

<b>7</b>	ADDITIONAL INFORMATION	<p><b>TXT = GOODS ARE BEING IMPORTED FOR 14 DAYS ONLY</b></p> <p><b>BCD=123456789</b></p>	
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- The Additional Information Code “**TXT**” must be used to provide information pertaining to the length of the temporary importation.
- Any BCD dealing with the removal of goods from an LIC warehouse must provide the BCD reference number of the Pro Forma BCD that placed the goods into the LIC warehouse.
- The Additional Information Code “**BCD**” must be used, followed by the 9 digit BCD number assigned by Customs to the appropriate Pro Forma BCD (CPC 1001 / 1005 / 1006).

## Field 16: Customs Procedure Code Information

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

- CPC must be in the **5xxx** series.

## Field 18: Tariff Number

<b>18</b>	TARIFF NO.	8 4 6 7 • 8 1 0	
<b>19</b>	DESCRIPTION	CHAIN SAW	

- All goods must be properly classified.

## Field 27: Tax Calculation Information

<b>27</b>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
TOTAL DUE					333.80

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

## Field 27a: Tax Type Code

<b>27</b>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
TOTAL DUE					333.80

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

- Use “**DEP**” as Tax Type.

### Field 27b: Tax ID Code

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
TOTAL DUE					333.80

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

- Use “D” as Tax ID.

### Field 27c: Value For Tax

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
TOTAL DUE					333.80

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

- This is the value of the goods being declared to each Record.

### Field 27d: Tax Rate

27	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
TOTAL DUE					333.80

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

- The applicable Tax Rates for BCD Type: Deposits is 50% greater than the Tax Rate that would normally be charged on a BCD Type: Import. A table is provided in section 3 of this document to provide assistance in calculating the appropriate Tax Rate.
- If the rate is a percentage (i.e. 50.25%) enter the figure “**22.25**”. Do **not** state percentages as a decimal figure (i.e. “0.5025”).
- If the rate is a specific rate (i.e. \$2.50 per litre) enter the figure “**2.50**”.

### Field 27e: Tax Amount

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	DEP	D	1000.00	33.38	333.80
				TOTAL DUE	333.80

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

- Enter the calculated amount to be collected.
- 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
	DEP	D	1000.00	33.38	333.80
				TOTAL DUE	333.80

**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.

### ***2.3. CPC 5009 - Temporary Import of goods directly from either the Port of Arrival or an LIC warehouse***

This section deals with BCD Type: TEMPORARY IMPORT for CPC 5009 only. This section is for the temporary importation of goods directly from either the Port of Arrival or an LIC warehouse. A sample BCD for illustrative purposes is provided.

This section does not deal with the temporary importation of goods under CPC 5009 that are imported as passenger's baggage.

If the goods are being removed from an LIC warehouse the BCD is to be submitted to Customs for processing no earlier than twenty-four hours after the presentation of the associated manifest and HBLs that were tendered for the LCL container from out of which the consignment arrived. Further, the BCD may be tendered by the LIC facility, the actual importer of the consignment or a third party agent acting on behalf of the importer.

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 I IMPORT EXPORT
TRADER REFERENCE: <b>TI-12345</b>

**1** SUPPLIER ID NO.   
**M** a. NAME: **XYZ COMPANY**   
**O** b. STREET: **1A 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: **US**   
b. COUNTRY OF ORIGINAL SHIPMENT: **US**   
**O** **6** WAREHOUSE IDENTIFICATION: **3001**   
**M** **7** ADDITIONAL INFORMATION:   
**TXT = GOODS FOR COMPANY X CONVENTION AT HAMILTON HOTEL ON 14MAR11**   
**BCD=123456789**

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

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

	%	AMOUNT (BDS)
<b>640</b>		<b>500.00</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: **01**   
**M** **11** NO. OF PACKAGES: **5**   
**M** **12** TOTAL NO. OF RECORDS: **0 0 1**   
**M** **13** TOTAL INVOICE AMOUNT: **1,150.00**   
**M** **14** TOTAL PAYABLE AMOUNT: **333.80**

**15** RECORD NO. **0 0 1**   
**M** **16** CPC: **5 0 0 9**   
**M** **17** COUNTRY OF ORIGIN: **US**   
**M** **18** TARIFF NO.: **4 9 1 1 9 1 0**   
**M** **19** DESCRIPTION:   
**PAMPHLETS FOR CONVENTION**

**M** **23** CURRENCY: **USD** VALUE: **1000.00**   
**M** **24** EXCHANGE RATE: **1.00**   
**M** **25** BDS VALUE: **1000.00**

**M** **20** QUANTITY / UNITS 1: **15**   
**O** **21** QUANTITY / UNITS 2:   
**22** SUPPLEMENTARY CODE:   
**O** **28** ADDITIONAL INFORMATION:

**26** CHARGES / DEDUCTIONS

	%	AMOUNT

  

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

CUD	E	1000.00	0	0.00
WHA	E	1000.00	0	0.00
TOTAL DUE				<b>0.00</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 2005** 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	I	IMPORT	EXPORT
TRADER REFERENCE	TI-12345		

- BCD Type Code must be "I".
- While the goods fall under the scope of CPC 5009 of the Sixth Schedule of the Bermuda Customs Tariff the processing of the BCD is to be as a BCD Type: IMPORT.

## Field 4: Manifest Details

4	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

- If the goods are being removed from an LIC warehouse then Field 4b must be completed.

## Field 6: Warehouse Identification

6	WAREHOUSE IDENTIFICATION	3 0 0 1
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- If the goods are being removed from an LIC warehouse then Field 6 must be completed.
- "3xxx" – this references the assigned warehouse identification for the LIC warehouse from out of which the goods are being removed.
- All LIC warehouse identifications begin with the number "3".
- The LIC operator will provide the warehouse identification number.



### Field 7: Additional Information

<div style="border: 1px solid black; padding: 5px;"> <p><b>7</b> ADDITIONAL INFORMATION</p> <p><b>TXT = GOODS FOR COMPANY X CONVENTION AT HAMILTON HOTEL ON 14MAR11</b></p> <p><b>BCD=123456789</b></p> </div>	<ul style="list-style-type: none"> <li>The Additional Information Code "<b>TXT</b>" must be used to provide information pertaining to the convention or conference for which the goods are being temporarily imported.</li> <li>Any BCD dealing with the removal of goods from an LIC warehouse must provide the BCD reference number of the Pro Forma BCD that placed the goods into the LIC warehouse.</li> <li>The Additional Information Code "<b>BCD</b>" must be used, followed by the 9 digit BCD number assigned by Customs to the appropriate Pro Forma BCD (CPC 1001 / 1005 / 1006).</li> </ul>
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### Field 16: Customs Procedure Code Information

<div style="border: 1px solid black; padding: 5px;"> <p><b>15</b> RECORD NO. <b>0 0 1</b></p> <p><b>16</b> CPC: <b>5 0 0 9</b></p> </div>	<ul style="list-style-type: none"> <li>CPC must be in the <b>5009</b>.</li> </ul>
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### Field 18: Tariff Number

<div style="border: 1px solid black; padding: 5px;"> <p><b>18</b> TARIFF NO: <b>4 9 1 1 .9 1 0</b></p> <p><b>19</b> DESCRIPTION:</p> <p><b>PAMPHLETS FOR CONVENTION</b></p> </div>	<ul style="list-style-type: none"> <li>All goods must be properly classified.</li> </ul>
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### Field 27: Tax Calculation Information

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"><b>27</b></th> <th style="width: 15%;">TAX TYPE</th> <th style="width: 10%;">TAX ID.</th> <th style="width: 15%;">VALUE FOR TAX</th> <th style="width: 10%;">TAX RATE</th> <th style="width: 10%;">TAX AMOUNT</th> </tr> </thead> <tbody> <tr> <td></td> <td>C U D</td> <td>E</td> <td style="text-align: right;">1000.00</td> <td style="text-align: center;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td>W H A</td> <td>E</td> <td style="text-align: right;">1000.00</td> <td style="text-align: center;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="5" style="text-align: right;">TOTAL DUE</td> <td style="text-align: right; border: 2px solid black;">0</td> </tr> </tbody> </table>	<b>27</b>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT		C U D	E	1000.00	0	0		W H A	E	1000.00	0	0	TOTAL DUE					0	<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>
<b>27</b>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT																				
	C U D	E	1000.00	0	0																				
	W H A	E	1000.00	0	0																				
TOTAL DUE					0																				

**Field 27a: Tax Type Code**

	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
27	C U D	E	1000.00	0	0
	W H A	E	1000.00	0	0
TOTAL DUE					0

**TAX TYPE (1<sup>st</sup> 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.
- CPC 5009 requires the Tax Types “CUD” and “WHA”.

**Field 27b: Tax ID Code**

	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
27	C U D	E	1000.00	0	0
	W H A	E	1000.00	0	0
TOTAL DUE					0

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

- CPC 5009 requires the Tax ID “E”.

**Field 27c: Value For Tax**

	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
27	C U D	E	1000.00	0	0
	W H A	E	1000.00	0	0
TOTAL DUE					0

**VALUE FOR TAX (3<sup>rd</sup> 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.

**Field 27d: Tax Rate**

	TAX TYPE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT
27	C U D	E	1000.00	0	0
	W H A	E	1000.00	0	0
TOTAL DUE					0

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

- As CPC 5009 has a Tax ID of “E” the Tax Rate will be “0”.

### Field 27e: Tax Amount

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0	0
	W H A	E	1000.00	0	0
				TOTAL DUE	0

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

- Enter the calculated amount to be collected.
- 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	0
	W H A	E	1000.00	0	0
				TOTAL DUE	0

**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 Calculation of Tax Amount for BCD Type: TEMPORARY IMPORT

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The amount of the monetary deposit which must accompany a temporary import BCD is normally the amount of the estimated duty plus 50%. Examples are given below of how to calculate the deposit amount for goods that attract *ad valorem* duty rates and specific duty rates.

#### 3.1. *Ad Valorem Duty Rate Calculation*

To calculate the deposit amount where the unit for duty is based on the value of the goods and the rate of duty is expressed as a percentage of the value, multiply the applicable rate of duty by 150% and enter the product in the Tax Rate field 27d of the BCD.

##### **Example**

A casual importer has imported a dishwasher worth approximately \$500.00 and wishes to place a deposit because they are experiencing delays in obtaining an invoice from the on-line supplier.

##### **Step 1 - determine the unit for duty**

Look up dishwashers in the 1<sup>st</sup> schedule of the Tariff and refer to the fifth column for the appropriate unit for duty, e.g. = value.

##### **Step 2 - determine the estimated customs value**

Get estimated cost of goods from catalogue, order documents or pro forma invoice, e.g. = \$500.00.

##### **Step 3 - determine the deposit rate**

Rate of duty  $\times$  150% = deposit rate

22.25  $\times$  150% = 33.38%

##### **Step 4 - calculate the deposit amount**

Estimated value  $\times$  deposit rate = deposit amount

\$500.00  $\times$  33.38% = \$166.90

#### 3.2. *Ad Valorem Duty Rate Table for Temporary Import and Deposit BCDs*

As a short-cut, all applicable deposit rates have been specified in the second column of the table below.

To use the table, find the rate of duty applicable to your goods in the first column of the table. Then use the corresponding deposit rate in the second column and calculate the deposit amount by reference to the customs value of the goods.

Where the rate of duty is:	Use the deposit rate below:
0.00%	1.67%
5.00%	7.50%
6.50%	9.75%
8.50%	12.75%
10.00%	15.00%
15.00%	22.25%
22.25%	33.38%
33.50%	50.25%
75.00%	112.50%
150.00%	225.00%

### 3.3. Specific Duty Rate Calculation

To calculate the amount of the deposit where the unit for duty is a specific rate (E.g. *litres* or *litres of alcohol*) instead of a percentage, multiply the specific rate of duty by 150% to get the deposit rate and then multiply that deposit rate by the number of units for duty.

#### Example

A customs trader has imported has a case (12 ×75cl bottles) of wine and wishes to place a deposit because they are experiencing delays in obtaining an invoice from the supplier.

#### Step 1 - determine the unit for duty

Look up wine in the 1<sup>st</sup> schedule of the Tariff and refer to the fifth column for the appropriate unit for duty, e.g. = 1 (*litres*).

#### Step 2 - determine the number of units for duty

Number of bottles × bottle capacity = units for duty  
 $12 \times 0.75 = 9$  litres

#### Step 3 - determine the deposit rate

Rate of duty × 150% = deposit rate  
 $\$2.63 \times 150\% = 3.95$  (round up product to two decimal places)

#### Step 4 - calculate the deposit amount

Units for duty × deposit rate = deposit/security amount  
 $9 \times \$3.95 = \$35.55$

## 4 Time Period for BCD Type: TEMPORARY IMPORT

Unlike a BCD Type: Deposit, there is no standard time period within which a BCD Type: Adjustment must be submitted to Customs for a BCD Type: Temporary Import. Each CPC of the Sixth Schedule of the Bermuda Customs Tariff can have varying time periods. Please liaise with Customs if you are unsure of the allowable time period for the temporary import CPC that you are using.

However, one of the general provisions of the Sixth Schedule of the Bermuda Customs Tariff stipulates that the maximum time period will usually be six (6) months, unless the Collector of Customs grants a longer period.

## 5 General Provisions for using a BCD Type: TEMPORARY IMPORT

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Anyone considering using a temporary import CPC should carefully read the General Provisions of the the Sixth Schedule of the Bermuda Customs Tariff. The general provisions provide guidance on, among other things, who can benefit from a temporary import relief, the transfer of temporarily imported goods, and the time period for exportation.

The following is an extract from the Bermuda Customs Tariff and is provided for informational purposes only and should not be relied upon as the authoritative text.

### **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.

### **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.

### **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**

6 (1) Notwithstanding section 13, the rate of duty specified in the First Schedule 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.

## **6 Diversion of Goods that were Temporarily Imported**

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If you wish to keep any temporarily imported goods in Bermuda instead of exporting them; or, to use them for a purpose outside the scope of the CPC to which the goods were declared upon their temporary importation into Bermuda, please contact Customs first so that we can advise you on the necessary steps that must be taken so as to avoid any infractions against the Revenue Act 1898.

Temporarily imported goods may be lawfully diverted into free circulation upon prior approval from the Collector of Customs and payment of any outstanding duty.

## **7 Processing and Payment for BCD Type: TEMPORARY IMPORT in CAPS**

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### ***7.1. Conditions on Processing a BCD Type: TEMPORARY IMPORT***

In order to process Temporary Import BCDs in CAPS an importer must be aware of the following conditions and decide upon the manner in which the duty at risk is to be secured:

- The Importer must have a Customs Trader ID number;
- A Temporary Import BCD in CAPS must declare the estimated duty at risk for the shipment for which the BCD is being submitted;
- A Temporary Import BCD will only pass validation in CAPS if there is sufficient credit in the Importer's "Deposit" CAPS account. This is as a result of the Tax Type "DEP" and Tax ID "D" for Temporary Import BCDs;
- In order for goods to benefit from a temporary import relief under the Sixth Schedule of the Bermuda Customs Tariff they must be entered for Customs purposes on a BCD Type: Temporary

Import. The use of a BCD Type: Deposit in place of a BCD Type: Temporary Import is not acceptable and may result in the goods not being able to benefit from the temporary import relief. Further, a BCD Type: Deposit cannot be “adjusted” by the submission of a BCD Type: Temporary Import in CAPS;

- When a Temporary Import BCD is validated in CAPS the amount of estimated duty at risk will be secured from the available balance in the Importer’s “Deposit” CAPS account;
- Upon adjustment of a Temporary Import BCD in CAPS the amount of estimated duty at risk, that was previously secured, is returned to the Importer’s “Deposit” CAPS account and made available to be used again; and,
- A separate payment must be made to settle the duty and wharfage, if any, on the Adjustment BCD. The settlement of the duty and wharfage amount from the original deposit amount is no longer allowed within CAPS.

## **7.2. Payment Options for a BCD Type: TEMPORARY IMPORT**

An Importer may fund their “Deposit” CAPS account by one of the following methods:

- Deposit funds on an individual basis whenever there is a need to submit a Deposit BCD in order to secure the duty at risk.

When adjustment is made the funds are returned to the Importer’s “Deposit” CAPS account.

The Importer may choose to leave the funds in the “Deposit” CAPS account for use against future Temporary Import or Deposit BCDs; or, after adjustment, may make a written reclaim application to Customs for the funds.

This type of account is referred to as a **T-C Account**, or **Trader Guarantee Cash Account**.

- The Importer determines the likely amount of duty at risk for the number of Temporary Import or Deposit BCDs that would be submitted for a thirty (30) day time period and makes a lump sum deposit (either cash or cheque) to Customs in that amount, which will be left on account for the long term. This option is identical to the traditional Standing Deposit regime.

When adjustment is made the funds are returned to the Importer’s “Deposit” CAPS account; therefore, if all adjustments have been made, the balance in the Importer’s “Deposit” CAPS account will be the original lump sum payment. Should the Importer process multiple Temporary Import or Deposit BCDs and exceed the balance of their “Deposit” CAPS account then more funds will need to be deposited with Customs before anymore Temporary Import or Deposit BCDs can be validated.

If the Importer wishes to reclaim their lump sum amount they will first need to undertake a reconciliation exercise with Customs to ensure that all proper adjustments have been completed. Customs will not normally allow for only a portion of the original lump sum to be reclaimed.

This type of account is referred to also as a **T-C Account**, or **Trader Guarantee Cash Account**.

- The Importer determines the likely amount of duty at risk for the number of Temporary Import or Deposit BCDs that would be submitted for a thirty (30) day time period. However, in lieu of payment to Customs, the Importer will put in place a Letter of Credit, or other such suitable financial instrument, to secure the predetermined amount of duty at risk. This option is identical to the traditional Standing Deposit regime but does not require actual monetary funds to be deposited with Customs. The Importer will only be required to finance the financial instrument that has been put in place.

Based on the established financial instrument, Customs will extend a line of credit to the Importer’s “Deposit” CAPS account.

When adjustment is made the funds are returned to the Importer’s “Deposit” CAPS account; therefore, if all adjustments have been made, the balance in the Importer’s “Deposit” CAPS



account will be the original established line of credit. Should the Importer process multiple Temporary Import or Deposit BCDs and exceed the balance of their "Deposit" CAPS account then arrangements will need to be made in order to increase the line of credit available in the Importer's "Deposit" CAPS account.

If the Importer wishes to eventually cancel their financial instrument they will first need to undertake a reconciliation exercise with Customs to ensure that all proper adjustments have been completed.

This type of account is referred to as a ***T-O Account***, or ***Trader Guarantee Other Account***.

In the event that an Importer has an existing ***T-C Account*** in CAPS, the establishment of a ***T-O Account*** would require Customs assigning a new Trader ID number for the Importer.

- 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 is no longer allowed within CAPS.

Do you have any comments?

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

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