



GOVERNMENT OF BERMUDA

Ministry of Finance

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**Customs Department**

# **Public Notice 17 – Supplemental 1**

## **Bermuda Customs Declaration**

### **Guidelines:**

#### **BCD Type - 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;

“HBL” means House Bill of Lading

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

“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 1 should be read in conjunction with the main body of Public Notice 17. This Notice provides detailed guidelines for completing a BCD when dealing with a **BCD Type: 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.bermulaws.bm](http://www.bermulaws.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: IMPORT**

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### ***2.1. Goods being imported directly from the Port of Arrival***

This section deals with goods being imported directly from the Port of Arrival and a sample BCD for illustrative purposes is provided.

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.

For information on the proper usage of the various fields on the BCD please refer to Public Notice 17 - Appendix A.

# Bermuda Customs Declaration M

PAGE 1 OF 0 1 I	IMPORT	EXPORT
TRADER REFERENCE: USA 123456789		

**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** **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

**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

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

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

**M** **20** QUANTITY / UNITS 1: 100   
**O** **21** QUANTITY / UNITS 2:   
**22** SUPPLEMENTARY CODE:   
**O** **28** ADDITIONAL INFORMATION:

**M** **5** a. COUNTRY OF DIRECT SHIPMENT: US   
**O** b. COUNTRY OF ORIGINAL SHIPMENT: GB   
**6** WAREHOUSE IDENTIFICATION:   
**O** **7** ADDITIONAL INFORMATION: SUP = Sears, 12345; WalMart, 5678

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

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

**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

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

<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 I IMPORT EXPORT	• BCD Type Code must be "I".
TRADER REFERENCE: USA 123456789	

### 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 0	



## ***2.2. Goods being imported from out of an LIC warehouse***

This section deals with goods being imported to free circulation from out of an LIC warehouse and a sample BCD for illustrative purposes is provided. These instructions are valid for goods being imported from either the uncleared or segregated storage areas of an LIC warehouse; as well as, goods that may have been transferred from one LIC warehouse to another 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.

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.

For information on the proper usage of the various fields on the BCD please refer to Public Notice 17 - Appendix A.

Bermuda Customs Declaration **M**

PAGE 1 OF 0 1 I IMPORT EXPORT

TRADER REFERENCE: USA 123456789

**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 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

**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

**4** MANIFEST DETAILS

MANIFEST NO.:

**M** a. MASTER BILL OF LADING / AWB NO.: NY5002  
**M** b. HOUSE BILL OF LADING / AWB NO.: H68765  
**M** c. CONTAINER ID NO.: ICSU123456-9

**15** RECORD NO. 0 0 1

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

Furniture - Bedroom

**M** 20 QUANTITY / UNITS 1: 100  
**O** 21 QUANTITY / UNITS 2:  
**O** 22 SUPPLEMENTARY CODE:  
**O** 28 ADDITIONAL INFORMATION:

**M 5** a. COUNTRY OF DIRECT SHIPMENT: US  
**O** b. COUNTRY OF ORIGINAL SHIPMENT: GB  
**M 6** WAREHOUSE IDENTIFICATION: 3555  
**M 7** ADDITIONAL INFORMATION:  
 BCD = 123456789

**8** METHOD OF PAYMENT:

(1) ACCOUNT ID NO.:

(2) ACCOUNT ID NO.:

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

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

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

  

<b>M 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

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: USA 123456789			

- BCD Type Code must be "I".

## 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		

- If the Declarant of the BCD is anyone **other than** the LIC operator then the CAPS Trader ID NO. cannot be "99999".

## Field 4: Manifest Details

4	MANIFEST DETAILS	MANIFEST NO.	
a. MASTER BILL OF LADING / AWB NO.:	NY5002		
b. HOUSE BILL OF LADING / AWB NO.:	H68765		
c. CONTAINER ID NO.:	ICSU123456-9		

- The BCD can relate to multiple HBLs but only if the consignments are for a single importer, from out of a single LCL container and covered by a single MBL.
- Any BCD dealing with the removal of goods from an LIC warehouse must have a HBL.
- Enter the reference number for the HBL provided by the LIC operator for the consignment.

## Field 6: Warehouse Identification

6	WAREHOUSE IDENTIFICATION	3555
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- "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 data-bbox="203 254 456 281">7 ADDITIONAL INFORMATION:</div> <div data-bbox="203 302 456 348">BCD = 123456789</div>	<ul style="list-style-type: none"> <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> <li>The appropriate BCD reference number is to be provided by the LIC operator.</li> </ul>
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## Field 11: No. of Packages

<div data-bbox="203 846 480 873">10 VALUATION METHOD: 0 1</div> <div data-bbox="203 894 480 921">11 NO. OF PACKAGES: 2</div> <div data-bbox="203 942 537 970">12 TOTAL NO. OF RECORDS: 0 0 1</div>	<ul style="list-style-type: none"> <li>This should relate only to the number of packages on the HBL associated with the goods being removed from the LIC warehouse.</li> </ul>
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## Field 16 – Customs Procedure Code Information

<div data-bbox="203 1087 634 1115">15 RECORD NO. 0 0 1</div> <div data-bbox="203 1136 440 1163">16 CPC: 4 0 0 0</div>	<ul style="list-style-type: none"> <li>CPC must be in the <b>4xxx</b> series.</li> </ul>
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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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