

CUSTOMS TARIFF ACT 1970

SECOND SCHEDULE

(Section 3)

EXPORT DUTIES

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

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

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

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

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

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

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

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

Description	Goods which, having been imported into Bermuda solely for the purpose of transshipment, are exported therefrom in circumstances where no person in, or ordinarily resident in, Bermuda other than – 1. any bona fide owner of the goods who is themselves in transit through Bermuda; or 2. the carrier of the goods or any agent of such carrier, has any financial interest in the goods.
CPC	3009
Duty Rate	0%

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

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

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

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

Description	Goods which, having been landed in Bermuda in emergency, are exported
CPC	3014
Duty Rate	0%

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

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

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

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THIRD SCHEDULE

(Section 4(1))

GOODS NOT SUBJECT TO REFUND OR DRAWBACK OF DUTY

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

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

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

Oil, bunker, fuel and diesel except for –

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

Tobacco, unmanufactured, unstemmed.

FOURTH SCHEDULE

(Section 4(2))

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

1. An exporter of goods manufactured in these Islands of a description specified in column 1 of paragraph 3 (hereinafter referred to as “manufactured goods”) shall, subject as hereinafter provided, be entitled to a refund of a percentage of the import duty paid on imported goods or part of imported goods (hereinafter referred to as “imported goods”) incorporated in manufactured goods upon the export thereof and such percentage shall be that specified in column 2 of paragraph 3 respectively for imported goods incorporated in manufactured goods of a description specified in column 1 of that paragraph.

2. An exporter of manufactured goods claiming refund under section 75 of the Revenue Act 1898 as read with this Schedule, must satisfy the Collector of Customs, or other proper officer, by production of such certificates, receipts or other documents as he may require, that—

- (a) the imported goods have not since importation been used otherwise than by incorporation in the manufactured goods;
- (b) the imported goods have not ceased, otherwise than by undergoing some process changing their form or character, to be in the same state as they were in upon importation;
- (c) the import duty on the imported goods incorporated in manufactured goods and exported at one and the same time by one and the same person amounted to not less than \$100; and
- (d) that the claim is made within two years of the payment of duty on the imported goods and within thirty days of the exportation of the manufactured goods.

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3.

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

FIFTH SCHEDULE

(Section 5(1))

END-USE RELIEF

GENERAL PROVISIONS

Authorization

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

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

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

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

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

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

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

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

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

Conditions of authorization

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

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

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

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

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

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

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

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

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

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Transfers between authorized holders of goods of same item permitted

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

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

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

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

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

Interpretation

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

TABLE OF END-USE RELIEFS

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

Description	Books and blank forms for use in connection with freight and passenger business
CPC	4108
Duty Rate	0%
Eligible Beneficiary	Aviation industry and shipping lines
Qualifying Goods	Books and forms in blank.
End-Use Conditions / Restrictions	Books and forms in blank for use only in connection with the freight and passenger business of airlines and shipping lines trading regularly to Bermuda.
Specific Controls / Diversion	

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Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.
Description	Equipment used in operating and maintaining ports, airports and inland clearance warehouses
CPC	4109
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Navigational, radar, radio or communication equipment; meteorological equipment; runway sweepers and runway lighting equipment; generators; security screening equipment; accident response equipment; and any other specialised tools, spares or other equipment.
End-Use Conditions / Restrictions	<p>1. The goods must be used in the operation or maintenance of:—</p> <p>(a) ports;</p> <p>(b) airports; or</p> <p>(c) inland clearance warehouses authorised under the Revenue Act 1898.</p> <p>2. The importation must be approved by the Minister responsible for Transport.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	School equipment, stationery and educational supplies
CPC	4110
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Classroom and office stationery; art equipment and supplies; sports, physical education and recreational equipment; audio equipment (excluding Karaoke systems) and accessories; visual equipment and accessories; computer equipment, parts and accessories; musical instruments; teaching aids; classroom furniture and equipment (including equipment for home economics); office furniture and equipment; lighting fittings; wall clocks; network equipment and cabling; telephones; flooring materials and systems; security cameras; plumbing; drywall supplies; dollies and casters; doors, windows and their frames and thresholds for doors. For the avoidance of doubt, the relief extends to furniture and equipment for libraries, assembly halls, auditoriums and gymnasiums.

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End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used to educate pupils enrolled in a school registered pursuant to section 12 of the Education Act 1996. 2. The Commissioner of Education shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

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Description	Vessels (articles and parts)
CPC	4119
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of headings 89.01 through 89.08 inclusive, and articles and parts thereof
End-Use Conditions / Restrictions	The goods must be— (a) owned or leased by the Government; or (b) for commercial fishing or scientific research (or for hire or reward for these uses) to the satisfaction of the Director of the Department of Environment and Natural Resources
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Parts for water filtering or purifying machinery and apparatus
CPC	4122
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Parts for goods of Tariff Code 8421.210.
End-Use Conditions / Restrictions	1. Goods must be used only with goods of Tariff Code 8421.210. 2. The Permanent Secretary responsible for works and engineering shall certify that the parts are eligible for this relief.
Specific Controls / Diversion	

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

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

Description	Goods for the use of the Governor
CPC	4125
Duty Rate	0%
Eligible Beneficiary	The Governor
Qualifying Goods	All items (including consumables)
End-Use Conditions / Restrictions	Goods to be imported or taken from bond by or for the use of the Governor or the Governor's family.
Specific Controls / Diversion	

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

Description	Goods for the U.N. Development Programme and Commonwealth Fund for Technical Co-operation project
CPC	4127
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be used only in connection with a project arranged with— <ol style="list-style-type: none"> (a) The United Nations Development Project; or (b) The Commonwealth Fund for Technical Co-operation. 2. The goods must be approved by the Secretary to the Cabinet.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Documents, exhibits and equipment relating to arbitration proceedings in Bermuda
CPC	4128
Duty Rate	0%

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

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

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

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

Description	Goods for youth organizations and St. John Ambulance Brigade
CPC	4140
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Articles of uniform and equipment
End-Use Conditions / Restrictions	1 Goods must be imported and used only for the purposes of an approved organization. 2 In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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Description	Goods for emergency services
CPC	4142
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Fire engines, fire fighting equipment and fire fighting supplies; 2. Police vehicles and accessories; and 3. Ambulances and ambulance equipment.
End-Use Conditions / Restrictions	The goods must be imported and used for the work of the relevant emergency service.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Musical organs, parts and accessories
CPC	4144
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Organs of Heading 92.05 or of Heading 92.07; and 2. Organ parts and accessories of Heading 92.09.
End-Use Conditions / Restrictions	The goods must be used only in churches or schools.
Specific Controls / Diversion	Musical organs, parts and accessories
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Other refractory substances
CPC	4147
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Refractory substances
End-Use Conditions / Restrictions	Goods must be used for the local production of glass wares and clay wares.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Resins and chemicals
CPC	4148
Duty Rate	5%
Eligible Beneficiary	Paint manufacturing companies
Qualifying Goods	Resins and chemicals of a kind used in manufacturing of paints and varnishes, in bulk not put up for retail sale
End-Use Conditions / Restrictions	Goods must be used in the local commercial manufacture of paints and varnishes.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Media for public broadcasting
CPC	4149
Duty Rate	5%

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

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

Description	Plastic articles for the conveyance or packing of local products or manufactures
CPC	4151
Duty Rate	15%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 39.23

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

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

Description	Paper packing containers for the conveyance or packing of local products or manufactures
CPC	4153
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 48.19

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

Description	Aluminium cans
CPC	4154
Duty Rate	15%
Eligible Beneficiary	Local drinks businesses
Qualifying Goods	Aluminum cans
End-Use Conditions / Restrictions	Goods to be used exclusively by the local commercial drinks industry.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Articles to facilitate the loading and discharging of cargo and passengers
CPC	4155
Duty Rate	10%
Eligible Beneficiary	All importers
Qualifying Goods	Apparatus, mechanical plant and aircraft catering equipment, including material for repairs thereto

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End-Use Conditions / Restrictions	Goods must be used to facilitate the loading and discharging of cargo and passengers on or from aircraft or ships within a customs area or other place approved by the Collector of Customs.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

Description	Horse-drawn carriages
CPC	4159
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Horse-drawn carriages for the transport of passengers.

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End-Use Conditions / Restrictions	Carriages must be registered as Public Carriages with the Transport Control Department
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Commercial tour boats
CPC	4160
Duty Rate	10%
Eligible Beneficiary	All importers
Qualifying Goods	1. Vessels
End-Use Conditions / Restrictions	1. Vessels must be— (a) licensed under section 4 of the Marine Board (Island Boats) Regulations 1965; and (b) used exclusively for commercial tours or commercial sport diving purposes.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4163 <i>[repealed by 2018 : 13 effective 1 April 2018]</i>
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Description	Aircraft tools, instructional films
CPC	4164
Duty Rate	0%
Eligible Beneficiary	Owners of aircraft
Qualifying Goods	Tools, equipment and instructional films
End-Use Conditions / Restrictions	Goods must be used exclusively for the mechanical servicing of aircraft which regularly trade to Bermuda.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that in the event of local sale or disposal the duty ordinarily payable will be paid thereon.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Bullion, for investment
CPC	4165
Duty Rate	0%
Eligible Beneficiary	All importers

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

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

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

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

Description	Building materials and related equipment
CPC	4170

CUSTOMS TARIFF ACT 1970

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

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

Description	Construction, renovation or refurbishment of community sports facilities
CPC	4175

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Duty rate	0%
Eligible Beneficiary	National sporting bodies, community sports clubs and community organisations
Qualifying Goods	Goods and materials required for the construction, renovation or refurbishment of community sports facilities but excluding construction equipment and tools
End-Use Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods and materials must be for work on a sports facility which has received planning approval. 2. Goods and materials must be certified by the Director of Youth & Sport as being eligible to benefit from this exemption.
Specific Controls / Diversion	None.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	PVC articles
CPC	4176
Duty rate	10%
Eligible Beneficiary	Local manufacturers of PVC doors, windows and exterior shutters.
Qualifying Goods	PVC rods, sticks, profile shapes, tubes, pipes, hoses, plates, sheets, film, foil and strip, and fittings therefor including, in particular, joints, elbows and flanges.
End-Use Conditions/ Restrictions	Goods must be used in the local commercial manufacture of doors, windows and their frames, exterior shutters and thresholds for doors.
Specific Controls / Diversion	None.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Sheet steel
CPC	4177
Duty rate	0%
Eligible Beneficiary	Local commercial manufacturers of steel studs and track
Qualifying Goods	Goods of Heading 72.12
End-Use Conditions/ Restrictions	Goods must be used in the local commercial manufacture of steel studs, track or similar framing members for drywall construction and installation.
Specific Controls / Diversion	

CUSTOMS TARIFF ACT 1970

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

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

Description	Motor taxis
CPC	4180
Duty Rate	10%
Eligible Beneficiary	Any person
Qualifying Goods	Goods of Heading 87.03

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End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a motor taxi with the Transport Control Department. 2. Registration as a motor taxi with the Transport Control Department must be maintained. 3. The goods must be used only as a taxi.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

Description	Goods for the KEMH Redevelopment Project
CPC	4185

CUSTOMS TARIFF ACT 1970

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

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

Description	Electronic surveillance equipment
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CUSTOMS TARIFF ACT 1970

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

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

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

CUSTOMS TARIFF ACT 1970

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

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

CUSTOMS TARIFF ACT 1970

Description	Goods for pollution control
CPC	4195
Duty Rate	0%
Eligible Beneficiary	All Importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	1.Goods must be used only in connection with the control of pollution. 2.The Director or the Environmental Engineer of the Department of Environment and Natural Resources shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Supplies for Honorary Consul
CPC	4196
Duty Rate	0%
Eligible Beneficiary	Honorary Consuls
Qualifying Goods	Flags, stationery, seals of office, official correspondence, passports and similar supplies
End-Use Conditions / Restrictions	1. Goods must be imported and used only by the Honorary Consul of a foreign country. 2. The Deputy Governor must certify that similar supplies for the use of Her Majesty's consular representative are admitted duty free in such foreign country.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Educational material from International Labour Organization ("ILO")
CPC	4197
Duty Rate	0%
Eligible Beneficiary	Registered trade unions
Qualifying goods	Educational materials (including audio visual aids and equipment)
End-use Conditions / Restrictions	1.Goods must be imported and used only by a registered trade union. 2.Goods must be from the ILO.

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Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

Description	Goods for use as memorials
CPC	4202
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	1. Goods of heading 68.02 2. Goods of tariff code 9703.009 3. Goods of tariff code 8310.000
End-Use Conditions / Restrictions	Goods must be imported and used only as memorials for deceased persons or historical events or to be affixed thereto.

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Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Goods acquired by Government from a foreign government
CPC	4204
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only by Government. 2. Goods must be acquired from a foreign government or an agency of a foreign government.

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Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

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

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

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

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Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for Government capital expenditure schemes
CPC	4210
Duty Rate	Such rate as is determined by the Minister of Finance in respect of the qualifying goods. (This rate must be set out in a Head of Department's certificate.)
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for the purposes of a Bermuda Government capital expenditure scheme approved by the Cabinet of the Government of Bermuda (an "approved scheme"). 2. The Head of a Bermuda Government Department (a "Head of Department") shall complete a certificate (a "Head of Department's certificate") and thereon certify that the importation is for the purposes of a particular approved scheme. 3. A Head of Department's certificate shall be in such form, and contain such particulars, as the Collector of Customs shall determine. 4. The customs declaration for the imported goods shall include such reference to the Head of Department's certificate as the Collector of Customs shall require. 5. A Head of Department's certificate shall be published in accordance with the Statutory Instruments Act 1977, provided that section 6 (parliamentary scrutiny of statutory instruments) of that Act shall not apply.
Specific Controls / Diversion	<ol style="list-style-type: none"> 1. The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods. 2. The Head of Department shall keep a record of each Head of Department's certificate certified by him, and the Collector of Customs may determine the form and the manner in which such record is to be kept.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Goods for controlled multi-sensory environment therapy (Snoezelen rooms)
CPC	4212
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be used exclusively in rooms designed for controlled multi-sensory environment therapy. 2. Goods must be approved by the Chief Medical Officer
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for optical lens production
CPC	4214
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	Optical lens blanks, lens polish and other materials and supplies
End-Use Conditions / Restrictions	Goods must be imported and used only with machines of tariff code 8479.891
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for commercial food production
CPC	4215

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

Description	Goods for museums
CPC	4216
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods

CUSTOMS TARIFF ACT 1970

End-Use Conditions / Restrictions	<p>1. The goods must be imported and used only for the purposes of—</p> <p>(a) public exhibition or display by an approved organisation; or</p> <p>(b) restoration of buildings on premises leased, owned or held in trust by an approved organization (with the previous written sanction of the Minister of Finance); or</p> <p>(c) development, enhancement or conservation of any public exhibition or display promoted by an approved organisation; or</p> <p>(d) the feeding of animals forming part of any public exhibition or display promoted by an approved organisation.</p> <p>2. In this CPC—</p> <p>“approved organisation” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for ocean scientific research, environmental protection or education
CPC	4217
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<p>1. Goods must be imported and used by an approved organization for the purposes of—</p> <p>(a) ocean scientific research, environmental protection or education;</p> <p>(b) the construction, maintenance and enhancement of buildings, facilities, vessels and equipment owned, leased or used by the approved organization; or</p> <p>(c) the operations and administration of the approved organization.</p> <p>2. In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CUSTOMS TARIFF ACT 1970

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

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

Description	Passenger motor cars licensed as trucks
CPC	4220
Duty Rate	35%
Eligible Beneficiary	All importers
Qualifying goods	Goods of Heading 87.03

CUSTOMS TARIFF ACT 1970

End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a light , intermediate or heavy truck, other than a passenger truck, with the Transport Control Department. 2. Registration as a light , intermediate or heavy truck with the Transport Control Department must be maintained. 3. The goods must be used for the transport of goods.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

CUSTOMS TARIFF ACT 1970

CPC	4223 [repealed by 2018 : 1 April 2018]
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Description	Goods for the St. George's Marina Development Project
CPC	4224
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in St. George's Marina structures and facilities. 2. Goods must be imported during the construction phases of the St. George's Marina Development Project. 3. The controller of the company carrying out the development shall certify that the goods qualify for the relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

CUSTOMS TARIFF ACT 1970

Construction	<p>In this CPC, the expressions “Airport”, “Airport Redevelopment” and “Developer” have the meanings given in the Airport Redevelopment Concession Act 2017.</p> <p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>
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Description	Goods for renewable energy systems
CPC	4226
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in a renewable energy system, or its structures or mounting systems. 2. In this CPC— <ul style="list-style-type: none"> “renewable energy system” means any apparatus principally designed to transform ocean wave, solar or wind energy into usable electrical, kinetic, light, mechanical or thermal energy.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for electric vehicles
CPC	4227
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Electric accumulators of heading 85.07; and 2. Electric vehicle charging stations, parts and accessories.

CUSTOMS TARIFF ACT 1970

End-Use Conditions / Restrictions	Goods must be imported and used only as the power source for— (a) goods of tariff code 8702.400 (motor vehicles for the transport of ten or more persons, including the driver, with only electric motor for propulsion); (b) goods of tariff code 8703.800 (motor cars with only electric motor for propulsion); (c) goods of tariff code 8704.901 (motor vehicles for the transport of goods with only electric motor for propulsion); (d) goods of tariff code 8711.600; (motorcycles and auxiliary cycles); or (e) carriages for disabled persons with only electric motor for propulsion of tariff code 8713.900.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for the Airport Utility-Scale Solar PV Installation
CPC	4228
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in the L. F. Wade International Airport Utility-Scale Solar Photovoltaic Installation (hereafter (“USSPVI”) or its structures or mounting systems. 2. Goods must be imported during the construction and operation phases of the USSPVI. 3. The controller of the company carrying out the USSPVI shall certify that the goods qualify for the relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for local commercial manufacturing
CPC	4229
Duty Rate	5%
Eligible Beneficiary	All importers

CUSTOMS TARIFF ACT 1970

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

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

Description	Sporting events approved by the Bermuda Tourism Authority
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CUSTOMS TARIFF ACT 1970

CPC	4231
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<p>1 Goods must be imported and used only in connection with the holding of a sporting event in Bermuda.</p> <p>2 The sporting event must be approved by the chief operations officer of the Bermuda Tourism Authority.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for seniors and disabled persons' housing
CPC	4232
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<p>1 Goods must be incorporated in or installed on residential care home premises housing a senior (or any other premises housing a senior) or a home or premises housing a disabled person.</p> <p>2 Goods must be used for the purpose of enhancing seniors or a disabled person's mobility, safety and comfort.</p> <p>3. The Manager of Ageing and Disability Services shall certify that the goods are eligible for this relief.</p> <p>4. In this CPC-</p> <p>“disabled person” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999;</p> <p>“residential care home” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999;</p> <p>“senior” means a person who is 65 years or older;</p> <p>“unconnected” shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999.</p>
Specific Controls / Diversion	The Manager of Ageing and Disability Services shall certify that the goods that are eligible for relief are in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CUSTOMS TARIFF ACT 1970

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

Description	Goods for local genetic testing and research
CPC	4234
Duty Rate	5%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
End-Use Conditions / Restrictions	<p>1 Goods must be imported for and used only in local genetic testing and research by an approved person.</p> <p>2.In this CPC-</p> <p>“approved person” means a natural or legal person approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);</p> <p>“genetic testing and research” includes all types of diagnostic and non-diagnostic testing, analysis and research.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CUSTOMS TARIFF ACT 1970

Description	Personal protective equipment and supplies
CPC	4235
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Personal protective equipment and supplies
End-Use Conditions / Restrictions	Goods must be imported for and used only in connection with disease prevention and control
Specific Controls / Diversion	The Director of Health shall certify that the goods are eligible for relief in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Goods of tariff code 2710.192
CPC	4702
Duty Rate	14.5¢ per <i>l</i>
Eligible Beneficiary	Hotels licensed under the Hotel (License and Control) Act 1969
Qualifying Goods	Goods of tariff code 2710.192

CUSTOMS TARIFF ACT 1970

End-Use Conditions / Restrictions	Product must be used exclusively by licensed hotels.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods of tariff code 2710.192
CPC	4703
Duty Rate	20¢ per <i>l</i>
Eligible Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Qualifying Goods	Goods of tariff code 2710.192
End-Use Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods of tariff code 2710.194 (Fuel oil)
CPC	4705
Duty Rate	20¢ per <i>l</i>
Eligible Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Qualifying Goods	Goods of tariff code 2710.194
End-Use Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

SIXTH SCHEDULE

(Section 5(2))

TEMPORARY IMPORTATION RELIEF

GENERAL PROVISIONS

Authorization of temporary importation relief

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

(2) The Collector of Customs may grant an application and issue an authorization or he may refuse it, but he shall not issue an authorization unless he is satisfied that the goods—

- (a) are intended for re-exportation within a given time;
- (b) would not have undergone any change (except for normal depreciation and use) while in Bermuda; and
- (c) would be identifiable and traceable after their importation to ensure their exportation.

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

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

- (a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);
- (b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are not used or disposed of in a manner not authorised by the conditions of their temporary importation.

Standing authorization

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

Time limit for re-exportation

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

Export

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

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.

CUSTOMS TARIFF ACT 1970

Transfers between authorised holders of goods of same item permitted

6 (1) Notwithstanding section 13, the rate of duty imposed under section 2(2) 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.

TABLE OF TEMPORARY IMPORTATION RELIEFS

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

Description	Aircraft (equipment, engines and parts) – experimental or scientific
CPC	5001
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Aircraft and all equipment, engines and parts thereof

CUSTOMS TARIFF ACT 1970

Temporary Importation Conditions / Restrictions	Aircraft and all equipment, engines and parts thereof, to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft on experimental or scientific flights.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

CUSTOMS TARIFF ACT 1970

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

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

CPC	5006 <i>[repealed by 2018 : 13 effective 1 April 2018]</i>
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Description	Goods for promoting or publicising Bermuda abroad
CPC	5007
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used for work which promotes or publicizes Bermuda in other countries. 2. The chief operations officer of the Bermuda Tourism Authority or the Head of Operations of the Bermuda Business Development Agency shall certify that the goods qualify for this relief.

CUSTOMS TARIFF ACT 1970

Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

CUSTOMS TARIFF ACT 1970

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

Description	Costumes and theatrical apparatus
CPC	5012
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Costumes and theatrical apparatus
Temporary Importation Conditions / Restrictions	<p>Goods must be imported for use by –</p> <ol style="list-style-type: none"> 1. musical or dramatic societies; or, 2. for charitable purposes recognized as such by the Collector of Customs; or, 3. by any person engaged by a hotel, restaurant or guest house.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within six months of importation or such longer period as the Minister may approve.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Technicians (Equipment and tools)
CPC	5013
Duty Rate	0%
Eligible Beneficiary	Technicians not ordinarily resident in Bermuda

CUSTOMS TARIFF ACT 1970

Qualifying Goods	Equipment and tools
Temporary Importation Conditions / Restrictions	Goods must be imported by or for the sole use of technicians for specific jobs.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the specific job.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Jewellery for review
CPC	5015
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Gem stones, natural or cultured pearls, precious or semi-precious stones, precious metals and articles thereof.
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for review. 2. Goods must be exported to the supplier within 30 days from the day of importation.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

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

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

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

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

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

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

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

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

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

Description	Goods for the KEMH Redevelopment Project
CPC	5026
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods

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

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

Description	Trailers and semi-trailers (articles and parts)
CPC	5028
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Trailers and semi-trailers classified under Tariff Codes 8716.390 and 8716.310 (Articles and parts)

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Temporary Importation Conditions / Restrictions	Trailers and semi-trailers (articles and parts) which are carried on vessels and aircraft involved in the carriage of cargo to and from ports or airports outside Bermuda.
Specific Controls / Diversion	Every trailer and semi-trailer shall only be used for transport or storage of goods imported on the trailer or semi-trailer or for the export of goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Commercial Traveller's samples
CPC	5030
Duty Rate	0%
Eligible Beneficiary	Commercial Travellers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported and used only to solicit orders for goods of the type they represent. 2. In this CPC "commercial traveller" means a person other than a person ordinarily resident in Bermuda who, on behalf of any person, firm, company or corporate body outside Bermuda, takes or receives or solicits orders for anything capable of being sold or disposed of for valuable consideration.

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Specific Controls / Diversion	<ol style="list-style-type: none"> 1. Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorization. 2. The goods must be exported within 30 days of importation or such longer period as the Collector of Customs may in any particular case specify. 3. The Collector of Customs in issuing an authorization may make it subject to such other conditions as he considers appropriate for protecting the revenue.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Goods for the Airport Redevelopment
CPC	5032
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for the Airport Redevelopment. 2. Goods must be imported during the construction and operational phase of the Airport Redevelopment. 3. The controller of the Developer shall certify that the goods are eligible for this relief.

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Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	In this CPC, the expressions “Airport”, “Airport Redevelopment” and “Developer” have the meanings given in the Airport Redevelopment Concession Act 2017. For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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

Description	Superyachts (articles and parts)
CPC	5034
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Superyachts 2. Equipment, furnishings, fittings, fixtures and parts; and ships’ stores 3. The controller of the company carrying out the KEMH Redevelopment Project shall certify that the goods are eligible for this relief.

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<p>Temporary Importation Conditions / Restrictions</p>	<ol style="list-style-type: none"> 1. Goods listed in paragraph 2 above must be imported and used only to equip, furnish, refit, repair, maintain or provision superyachts. 2. The superyacht must have been outside Bermuda for a continuous period of 3 months within the previous 12 months before importation.. 3. In this CPC “superyacht” has the meaning given in section 1 of the Passenger Ships and Other Vessels Act 1972.
<p>Specific Controls / Diversion</p>	
<p>Construction</p>	<p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>

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SEVENTH SCHEDULE

(Section 5(3))

RELIEF FOR MISCELLANEOUS GOODS

GENERAL PROVISIONS

Authorisation

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

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

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

Interpretation

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

TABLE OF MISCELLANEOUS RELIEFS

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

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

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

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