GOVERNMENT OF BERMUDA

MINISTRY OF FINANCE

PATI Information Statement

Name of Public Authority: Customs Department

Introduction:

The Public Access to Information 2010 (PATI) legislation was designed to make central Government, and the larger public sector, more open and accountable by giving the public the legally enforceable right to request and access information subject to limited and prescribed exemptions. Each public authority is required to produce an information statement that gives the public an overview of the types of information accessible through the public authority. This information statement provides information on the functions and services of the Customs Department and the classes of records held. Brief summaries of our administrative manuals, policies, rules, and guidelines are also provided.

Section A: Structure, Organization and Legislation [s5(1)a]

The Customs Department is, subject to the general or special directions and control of the Minister of Finance, under the supervision of the Collector of Customs and consists of three Assistant Collectors of Customs and customs officer posts of the following ranks:

- Principal Customs Officer
- Senior Customs Officer
- Customs Officer
- Trainee Customs Officer

Where any member of the Department is appointed to be an Immigration Officer or a Health Officer pursuant to section 6 of the Customs Department Act 1952 he or she shall, to the extent authorized by the Collector of Customs, comply with the directions and instructions of the Minister responsible for immigration and the Chief Immigration Officer or, as the case may be, the Minister responsible for health and the Chief Medical Officer in relation to matters falling within the control of those authorities.

Where any member of the Department is acting in relation to any prohibition or restriction on the importation or exportation of goods, he shall, to the extent authorised by the Collector of Customs, comply with the directions and instructions of the Minister responsible for national security.

The Customs Department also includes a Financial Controller and the following administrative posts:

- Systems Administrator
- Administrative Assistant
- Administrative officer

- Financial Administrator
- Processing Supervisor
- Payroll Administrator
- Accounts Assistant
- Receptionist/Clerk
- Data input clerk
- Cashier

See Annex I for Customs Department organizational chart

Principal Legislation:
The Customs Department Act 1952
The Revenue Act 1898
The Customs Tariff Act 1970

See Annex II for a more comprehensive list of customs related law

Section B: 1) Functions, powers, duties of the Authority [s5(1)b]

Key functions:

- Inward and outward clearance of ships and aircraft
- Collection and protection of duty revenue
- Interdiction of restricted and prohibited goods
- Anti money laundering and combating financing of terrorism activities

Powers:
Customs officers may search ships, aircraft, persons and goods, and for that purpose may enter (using reasonable force if necessary) any warehouse or other place in a customs area and any wharf, dock or landing place wherever situated.

Methodology:
In carrying out its functions the Customs Department uses a trade compliance risk management process. The risk management process is designed to target importers who are likely to be non-compliant and enables the Customs Department to direct available resources to those targets. The risk management process involves four basic steps –

1. Collection of data and information
2. Analysis and assessment of risks
3. Prescribing appropriate action
4. Tracking and reporting

Mission statement:
Our mission is to promote compliance with Bermuda's customs laws through quality service and responsible enforcement, thereby contributing to the economic and social stability of our community.

Our Mandate is to:

- Facilitate legitimate trade;
- Assess and collect revenue: and
- Interdict drugs and other contraband.

In carrying out our Mandate we will:

- Encourage and promote voluntary compliance;
- Communicate and co-operate with our clients and stakeholders;
- Adhere to high standards of integrity and professionalism; and
- Treat the public and each other with respect.

Reporting framework:
The Customs Department feeds import trade data directly from the Customs Automated processing system into the Government financial information management system in real time.

The Customs Department also forward import trade data to the Department of Statistics on a monthly basis.

Section B: 2) Obligations under PATI Act [s5(1)b]

To provide an **information statement** for the public and promulgate it [s5],

- To provide **other information** to the public so that the public needs only to have minimum resort to the use of the Act to obtain information [s6]. This includes:
  - General information, e.g. activities of the Authority
  - Log of all information requests and their outcome
  - Quarterly expenditure (upon request) [s6(5)]
  - Contracts valued at $50,000 or more.
- To **respond to information requests** in a timely manner [s12-16]
- To **track information requests**, and provide this data to the Information Commissioner
- To respond to requests from the Information Commissioner [s9]
- To **amend personal information** held by the Authority that it is wrong or misleading following a written request by the person to whom the information relates [s19]
- To conduct an **internal review** if formally requested [part 5]
- To give evidence for **review by the Information Commissioner** [part 6, 47(4)], or for **judicial review** [s49], if required
- To provide an **annual written report** to the Information Commissioner of the status of information requests [s58 (3)].
- **To do anything else as required** under the PATI Act and subsequent Regulations [s59, 60], including:
  - **Fees** for Requests for information
  - Management and maintenance of **records**
  - **Procedures** for administering the Act
- To **train staff and make arrangements** so as to facilitate compliance with the Act [s61]
- To **designate one of its officers** to be the person to whom requests are directed [s62]

Section C: Services and Programmes [s5(1)c]

Services:

Operations:

- Investigations/Audit – Customs compliance audit of trader records and investigation of suspected customs fraud.
- Commercial Operations – validation, review and processing of goods declarations.
- Marine Operations – Inward and outward clearance of vessels, their passengers and crew
- Traveller Operations – Immigration Primary function as well as search of aircraft and targeting of travellers and their baggage for examination/search for the purpose of protecting the revenue, combating money laundering and financing of terrorism and interdiction of import and export prohibitions and restrictions.
- Enforcement operations – Search of vessels and targeting of goods for examination/search for the purpose of protecting the revenue, combating money laundering and financing of terrorism and interdiction of import and export prohibitions and restrictions.
- Administration of wreck.

Customs supervision:

- Attendence of officers outside of customs areas and outside of normal working hours
- Supervision of containers
- Supervision of courier packages
- Supervision of customs Areas
- Supervision of Queen's Warehouses
- Supervision of Bonded warehouses
- Service to ships/pratique
- Stamping services - application of customs stamps, seals, certificates and other forms of certification or identification provided by the Department.

Cost of services set out in the Government Fees Regulations 1976.

Programmes:

- Simplified procedures programme:
  - Duty deferral
  - Local Inland Clearance
  - Simplified Prior Declaration

- Duty relief programme:
  - End-use relief
  - Temporary importation relief
  - Outlying duty relief
  - Diplomatic
  - Preferential
  - Economic development

Projects:

- Customs automation project
- Customs Tariff Act project
- Revenue Act Project
- Cash declarations project
- Customs areas project

Section D: Records and documents held [s5(1)d]

Legislation:

- Schedules to the Customs Tariff Act 1970:
  - 1st Schedule – Bermuda Nomenclature and Import Duties
  - 2nd Schedule – Export Duties
  - 3rd Schedule – Goods not subject to refund or drawback of duty
  - 4th Schedule – Drawback in relation to imported goods incorporated in goods manufactured in Bermuda
  - 5th Schedule – End-Use Relief
  - 6th Schedule – Temporary Importation Relief
  - 7th Schedule – Relief for Miscellaneous Goods
  - 8th Schedule Goods exempt from duty in lieu of wharfage

- Legislative amendments working files
- Ministerial legislative briefs

Maps of Customs Areas:

- Promulgated 1989
- Promulgated 1997

Customs declarations:

- Bermuda Customs Declarations
- Customs Traveller Declarations
- Vessel reports
- Aircraft declarations
- Supporting documentation:
  - Invoices
  - Crew, passenger and cargo manifests
  - Bills of lading/airwaybills

Publications:

- Collector's notices
- Press releases
- Public Notices:
  - Annual Bermuda Customs Tariff
  - Public Notice 5 - SF-BCD Guidelines
  - Public Notice 12 - Electronic Submission

- Public Notice 15 - Customs Reviews and Appeals
    - Public Notice 17 - Main Body
    - Public Notice 17 - Supplemental 1 - BCD Type Imports
    - Public Notice 17 - Supplemental 2 - BCD Type Pro Formas
    - Public Notice 17 - Supplemental 3 - BCD Type Deposits
    - Public Notice 17 - Supplemental 4 - BCD Type Adjustments
    - Public Notice 17 - Supplemental 5 - BCD Type Exports
    - Public Notice 17 - Supplemental 6 - BCD Type Temporary Imports
    - Public Notice 17 - Appendix A- Field Completion
    - Public Notice 17 - Appendix B - Aggregation & Calculation of Values
    - Public Notice 20 - Civil penalties, Forfeiture and Restoration
    - Public Notice 21 - Simplified Tariff for Post Office and Courier
    - Public Notice 25 - Standing Authorization
    - Public Notice 26 - Customs Duty Relief Hotels (Temporary Customs Duty Relief)
    - Public Notice 27 - Clearance of LCL Containers
    - Public Notice 28 - Transfer of Residence Allowance
    - Public Notice 29 - Customs Retail Shops Duty Relief
    - Public Notice 31 - Customs Duty Deferment: Goods for Retail Sale
    - Public Notice 32 - King Edward VII Memorial Hospital Redevelopment Project

- Information leaflets
    - 35th America's Cup – Customs Clearance Kit
    - Clearing Customs
    - Customs Traveller Declaration – Instructions
    - Complaints Against Customs
    - BCD Codes
    - Refund procedure

Staff Guidance and Information:

- Departmental Books of Guidance
    - Reviews and Appeals
    - Search of Person
    - Employee Handbook
    - Code of Personal Appearance
    - Collector's Directives
- Internal bulletins/circulars
    - Float file
    - Interdiction and Intelligence bulletin
    - Weekly newsletters
- Policy statements
    - Communication policy
    - Weekly Exchange Rate Policy

MOUs - various

Industry Meeting Presentations - various

Reports:

- Monthly activity reports by section
- Search/Detention Reports

Databases:

- Trader registration database
- Customs Automated Processing System (CAPS) databases

Other:

- Departmental Business Plan
- Departmental Change Deliverables
- Employee records
- Departmental financial records
- Miscellaneous correspondence

Section E: Administration (all public access) manuals [s5(1)e]

Public access manuals:

- Employee Handbook
- Code of Personal Appearance

Section F: Decision-making documents [s5(1)f]

Penalty Assessment Guidelines

Section G: The information officer [s5(1)g]

Please forward request to customs@gov.bm
Custom House
40 Front Street
Hamilton HM 12

Section H: Any Other Information [s5(1)h]

Customs notices and other information and guidance is posted on the Customs Department website www.customs.gov.bm

Section I: Any Other Information To be Provided? [s5(1)i]
Section J: Information Statement: Copies and Updates [s5(2,3,4,5)]

Date Information Statement was updated: **3RD April 2017**

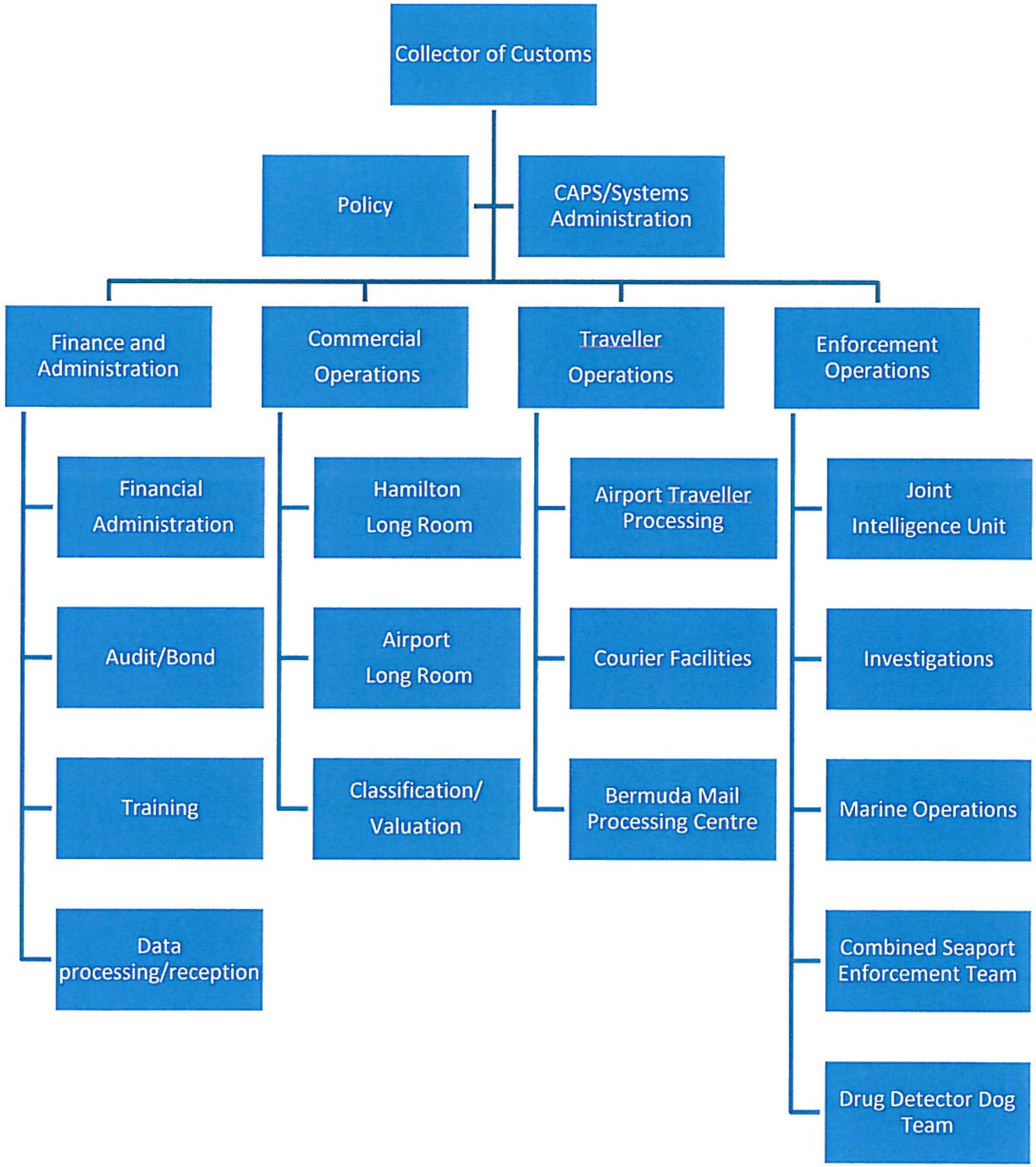
Locations of Information Statement:

- Custom House Reception Area, 40 Front Street, Hamilton (8:30AM to 5:00PM)
- The Bermuda National Library
- The Bermuda Archives
- Available electronically
- Website for public authority (www.customs.gov.bm)
- The Information Commissioner

Sign and Date: 3rd April 2017

Lucinda Pearman Collector of Customs

Annex I
Customs Department Organisational Chart



PRINCIPAL CUSTOMS LEGISLATION

1. Primary Legislation	2. Relevant Sections/Arrangement of Sections	3. Subordinate Legislation	4. Relevant Sections/Arrangement of Sections
Customs Department Act 1952	1 Interpretation 2 Customs Department established 3 Charge payable for customs supervision of ship arriving in Bermuda; relaxation of supervision; exempted ships 3A Charge for clearance of private aircraft 4 Charges for services outside customs area 4A Charges for courier packages 4B Charges for customs stamps, seals etc. 5 Powers and immunities of members of Customs Department 6 Governor may appoint customs officers as Immigration and Health Officers	Government Fees Regulations 1976	Head 16 (1) Supervising a ship under section 3 (2) Supervising ship containers under section 3(1A) (3) Clearance of private aircraft under section 3A (4) Exercising customs supervision under section 4(1) (5) Exercising customs supervision of courier packages under section 4A
Customs Tariff Act 1970	1 Interpretation 2 Import duties 2A Classification of goods imported by post or courier service 3 Export duties 4.Refund or drawback of duty 5 Goods eligible for relief from duty 5A Duty free allowance 6 [repealed] 7 Payment of duties 8 Proportional application 9 [repealed] 10 Saving for NATO Status of Forces Agreement 11 Surcharge on certain goods 12 Minister of Finance may vary Schedules by order 13 Obligation to pay duty upon diversion 14 Repeals [omitted] 15 Commencement [omitted] First Schedule: Bermuda Nomenclature and Import Duties Second Schedule: Export Duties Third Schedule: Goods not Subject to Refund or Drawback of Duty Fourth Schedule: Drawback In Relation to Imported Goods Incorporated in Goods Manufactured in Bermuda Fifth Schedule: End-Use Relief Sixth Schedule: Temporary Importation Relief Seventh Schedule: Miscellaneous Relief Eighth Schedule: Goods Exempt from Duty in Lieu of Wharfage	Customs Tariff Standing Authorisation (Temporary Importation of Vessels, Aircraft and Transport Containers) Notice 2011 Government Fees Regulations 1976	1 Citation 2 Interpretation 3 Standing AUtorisation 4 Revocation Head 17 (1) Issuing a certificate of exemption in respect of any aircraft under CPC 5008 (2) Issuing a certificate of exemption in respect of a vessel under CPC 5008
Revenue Act 1898	PART I: PRELIMINARY 1 Division of Act into Parts [omitted] 2 Interpretation 2A Powers of Collector of Customs and customs officers 3 Application of Act to transport by air PART II: ENTRY OF GOODS	Appointment of Customs Areas	SCHEDULE (1) PORT OF HAMILTON SCHEDULE (2) THE BERMUDA AIR TERMINAL SCHEDULE (3) PORT OF ST. GEORGE'S SCHEDULE (4)

<table>
<tr><td rowspan="7"></td><td rowspan="7">Entry Inwards
3A Advance delivery of inward passenger and crew manifest
3B Notices respecting manifests
3C Failure to deliver manifest
4 Arrival of ship or aircraft; duty to report
5 Duty of agent to sign report
5A Advance delivery of cargo manifest
5B Notices respecting manifests
5C Failure to deliver manifest
6 Duty to deliver schedule of cargo
6A Advance delivery of outward passenger and crew manifest
6B Notices respecting manifests
6C Failure to deliver manifest
7 Entry outwards
8 Produce of Bermuda; certificate of clearance and entry outwards to correspond

Entry of goods
9 Prohibition on unloading prior to making of entry and grant of warrant
10 Immediate unloading of explosives
11 Goods landed from mail ships before entry of goods
12 Early unloading of goods
13 Cable ships
14 Entry of goods by importer
15 Payment of duty; keeping and inspection of books
16 Customs declarations
17 [repealed]
18 Packages with unknown contents
19 Importer's entry to be made within three days; power to refuse delivery
20 [repealed]
21 Particulars in customs declaration and landing warrant to correspond with those in ship's report
22 Validity of landing warrants
23 Goods in quarantine; time of entry to count from date of release
24 Ascertainment of value of goods for purposes of duty
25[repealed]
26 Sale of goods seized for duty; application of proceeds
27 Commercial travellers samples
28 Quarterly tables of imports and exports</td><td></td><td>ESSO & SHELL OIL FACILITY
SCHEDULE (5)
DOCKYARD</td></tr>
<tr><td>Customs (Passengers' Baggage) Regulations 1943</td><td>1 Entry
2 Landing
3 Customs supervision
4 Posting of Tariff
5 Notice
6 Examination of baggage
7 Payment of duty
8 Receipts
9 Weekly account
10 Reporting of undeclared articles</td></tr>
<tr><td>Customs Area (Bermuda Air Terminal) Order 1952</td><td>1 Designation of customs area</td></tr>
<tr><td>Customs Area (City of Hamilton) Order 1945</td><td>1 Designation of customs area</td></tr>
<tr><td>Customs Area (Town of St. George and Oildocks) Order 1945</td><td>1 Designation of customs areas</td></tr>
<tr><td>Government Fees Regulations 1976</td><td>Head 58
(1) Granting of a customs area operator annual excise licence fees under section 44
(2) Granting an annual licence authorising the use of a building or place as a warehouse for the storage of the following un-customed goods in bond under section 50
(3) Appealing to the Tax Appeal Tribunal under section 122C</td></tr>
<tr><td>Revenue (Customs Traveller Declaration) Notice 2010</td><td>1 Citation
2 Interpretation
3 Requirement to make a customs traveller declaration
4 Form, content and particulars of customs traveller declarations
5 Time and manner of making customs traveller declarations
First Schedule: Customs Traveller Declaration (Customs Form 98)
Second Schedule: Customs Traveller Declaration (Customs Form 98) – Completion Instructions</td></tr>
</table>

	29[repealed] 30 Fixing of times of importation and of exportation 30A Determination of time for the importation and exportation of restricted or prohibited goods 31 Purchase of locks, gauges 32 Duty of agent making application to produce authority 33 Sampling of goods for examination 34 Power of customs officer to refuse to deliver goods before payment of freight 35 Wrecked or stranded vessels PART IIA: SIMPLIFIED CUSTOMS PROCEDURES 35A Simplified procedures 35B Application to use simplified procedures	Revenue (Designated Yacht Reporting Centres) Notice 2014	1 Citation 2 Designated yacht reporting centres: general 3 Designated yacht reporting centres: class Schedule: Designated yacht reporting centres: class
	35C Grant and refusal of applications 35D Applications by persons carrying on a trade or business 35E Penalty 35F Revocation of authorisation PART III CUSTOMS AREAS AND EXCISE LICENCES Customs areas	Revenue (Simplified Entry Outwards) Notice 2012	1 Citation 2 Particulars of simplified entry outwards 3 Transmission of simplified entry outwards 4 Commencement
	36 Appointment of customs areas 37 Regulation of customs areas 38 Offence of unauthorised holding or movement of uncustomed goods within a customs area 39 Approval of customs area operators 40 Regulation of customs area operators 41 Holding of goods in customs areas and movement of goods between customs areas 42 Removal of goods from a customs area	Revenue (Simplified Payment of Customs Duty (Courier)) Notice 2012	1 Citation 2 Interpretation 3 Approval of simplified procedure 4 Regulation of couriers 5 Commencement Schedule: Customs Department Courier Application Form
	Excise Licences 43 Excise licence fees 44 Customs area operator excise licence fee 45 Definitions for Part III	Revenue (Simplified Customs Declaration) (America's Cup) Notice 2015	1 Short title 2 Interpretation 3 Application of this Notice 4 Authorisation to use simplified tariff 5 Commencement and expiration
	46 [repealed] 47 [repealed] 48 [repealed] 49 [repealed] PART IV: WAREHOUSING OF GOODS Licensing of Bonded Warehouses 50 Bonded warehouses; licences 51 Removal of goods from warehouse where licence cancelled Warehousing of goods	Queen's Warehouse (Bermuda Airport) (Tobacco) Regulations 1972	1 Citation 2 Interpretation 3 Exclusion of Queen's Warehouse Regulations 1968 4 Transfer of tobacco from bonded warehouse to Airport Warehouse 5 Packaging; identification of packages 6 Storage charges 7 Sorting and porterage of packages of tobacco 8 Customs examination 9 Tampering with packages of tobacco 10 Removal from Airport Warehouse 11 Disposal of tobacco removed from Airport Warehouse 12 Five days storage

	52 Duty suspended on goods while in warehouse 53 Warehouses and the arrangement of their contents under direction of Collector of Customs 54 Importer may give bond 55 Allowance for evaporation of wine and spirits 56 Forfeiture of goods, if not warehoused after entry or taken out without entry 57 Precautions to be taken by customs officers in warehousing goods 58 Samples allowed by Collector of Customs to be taken out 59 Power of Collector of Customs to allow owners to sort, or repack goods in warehouse 60 [repealed] 61 Security on entry outwards of goods in warehouse 62 [repealed] 63 [repealed] 64 Penalties on keepers of warehouse for not keeping uncustomed goods separate from duty paid goods or for allowing removal of uncustomed goods 65 Prohibition of goods being taken out of warehouse except on due entry and in presence of proper officer 66 Remission of duty on goods lost in warehouse 67 Penalty on persons clandestinely opening any warehouse 68 Penalty on warehouse keeper neglecting to produce goods to proper officer. 69 Deficiencies in warehoused goods cleared for exportation not to be charged with duty unless apparently fraudulent 70 Goods entered for warehousing not duly warehoused or fraudulently removed or concealed liable to forfeiture 71 Goods may be removed in bond from one port to another 72 Removal of goods between ports in Bermuda 73 Goods on arrival at port of destination to be subject to same regulations as goods on first importation PART V: DRAWBACK AND REFUND OF DUTY; EXEMPTION FROM DUTY Drawback and Refund of Duty 74 Allowance of drawback 75 Restrictions on allowance of drawback 76 Forfeiture of drawback goods not agreeing with shipping bill 77 Refund of import duties paid by mistake or to give effect to a relief 78 [repealed] Exemption from duty 79 Goods brought back to Bermuda 80 Abatement of duty on goods damaged by sea, accident,		13 Liability
		Queen's Warehouse (Bermuda Airport) (Wines and Spirits) Regulations 1954	1 Citation 2 Interpretation 3 Exclusion of Queen's Warehouse Regulations 1968 4 Transfer of wines and spirits to Airport Warehouse prior to exportation by air 5 Packaging of wines and spirits; identification of packages 6 Storage charges 7 Regulation of entry into Airport Warehouse 8 Sorting and porterage of packages of wines and spirits 9 Examination of packages in Airport Warehouse by customs officer 10 Tampering with packages of wines and spirits 11 Removal of wines and spirits from Airport Warehouse 12 Disposal of wines and spirits removed from Airport Warehouse 13 Duration of storage in Airport Warehouse; import duties 14 Liability for loss or damage to stored wines and spirits
		Queen's Warehouse (Bermuda Airport) Order 1954	1 Citation 2 Designation of premises Schedule: Description of Premises Comprising Queen's Warehouse aAt Bermuda Airport.
		Queen's Warehouse Regulations 1968	1 Interpretation 2 Removal of goods to Queen's Warehouse 3 Storage of goods in Queen's Warehouse 4 Goods imported by air 5 Certain goods not to stored in Queen's Warehouse 6 Opening of goods stored in Queen's Warehouse 7 Giving of directions 8 Restriction of entry to Queen's Warehouse 9 Delivery of goods from Queen's Warehouse 10 Hours of opening of Queen's Warehouse 11 Application to open at other times 12 Storage charge 13 Recovery of charges 14 Limitation of liability 15 [omitted] 16 [omitted]

	derelict, wreck PART VI: SUPPLEMENTAL PROVISIONS AND LEGAL PROCEEDINGS Sale of Goods to Cover Expenses 81 Sale of goods insufficient to cover expenses Customs supervision 82 Powers of customs officers to board any ship, secure hatches, mark goods 83 Attendance of customs officers at extra hours and on Sundays and holidays on lading and unlading, under regulations of Minister Administration of Queen's Warehouses 84 Queen's Warehouses Offences 84A The standard scale of penalties 85 Penalty for false or forged revenue documents 86 Penalties for false customs declarations 87 Penalties for fraudulent import entries or concealments 88 Penalty for certain wilful frauds 89 Restricted goods imported free of duty; safeguarding of revenue 89A Control of employment of convicted persons in customs areas etc 90 Prohibition on importation of certain goods 91 Lien no defence unless duty tendered 91A Offence by company Miscellaneous 92 Account of bullion or coin imported to be delivered to Collector of Customs 93 Forfeiture of goods concealed in packages or landed without entry; passengers' luggage 94 Forfeiture of boats used in removal of goods liable to forfeiture 95 Restrictions upon opening of ships' bars and shops while within territorial waters Searches 96 Search of person suspected of carrying uncustomed goods 97 Grant of search warrant for smuggled goods 98 Power of search 98 A Customs traders: record-keeping requirements		

	99 Production of records Seizure and condemnation of goods 99A Falsification, destruction etc. of records 100 Seizure of goods; obstruction of customs officers 101 Disposal of goods seized and condemned 102 Disposal of goods seized and condemned contrary to a prohibition or restriction 103 Goods seized may be replevined on double security Claims 104 Burden of proof in case of dispute regarding goods 105 Claims to be entered in name of owner and made on oath; punishment for making false oath 106 If goods owned by more than five co-proprietors, two may make the oath 107 If goods owned by a company or partners, oath may be made by public officer or agent; punishment for making false oath 108 Security for costs to be given before claim is entered Writs of assistance 109 Writ of assistance to pursue dutiable goods Recovery of penalties and forfeitures 110 Power of Collector of Customs to sue for duties 111 Collection of penalties and forfeitures 111A Collector of Customs may assess and restore 112 Penalties may be sued for in name of Attorney-General or Collector of Customs 113 Preferment of indictments or suits 114 Determination of penalties based on value of goods 115 Appropriation of penalties 116 Legal proceedings to be commenced within three years 117 Burden of proof in certain cases 118 Certificate of Collector of Customs to be evidence 119 Evidence in legal proceedings under Act 120 Criminal proceedings before courts of summary jurisdiction 121 Assessment of damages where seizure justified Reviews and Appeals 122 Requirement for review of a decision 122A Review procedure 122B Appeals to the Tax Appeal Tribunal 122C Method of and time for appealing 122D Application of the Taxes Management Act 1976	Queen's Warehouse Regulations 1968	

	122E Regulations pertaining to appealable decisions Actions against customs officers 123 Notice of action against customs officer; time of action 124 Tender of amends allowed to be made by defendant, and pleaded 125 Obligation of secrecy FIRST SCHEDULE CUSTOMS TRADERS: RECORD-KEEPING REQUIREMENTS SECOND SCHEDULE RULES ON CUSTOMS VALUATION THIRD SCHEDULE STANDARD SCALE OF PENALTIES FOURTH SCHEDULE REVIEWABLE DECISIONS SUBJECT TO SUPERVISORY JURISDICTION ON APPEAL FIFTH SCHEDULE APPEAL TRIBUNAL FORMS Government of Bermuda Form 1C (Reg. 4 modified by section 122C of the Revenue Act 1898)		