

#### BERMUDA

#### **REVENUE (CUSTOMS TRAVELLER DECLARATION) NOTICE 2010**

## BR 39 / 2010

The Collector of Customs, in exercise of the powers conferred by section 16 of the Revenue Act 1898, makes the following Notice:

#### Citation

1 This Notice may be cited as the Revenue (Customs Traveller Declaration) Notice 2010.

[Paragraph 1 revoked and substituted and Notice title changed by BR 4 / 2012 para. 2 effective 13 January 2012]

#### Interpretation

2 In this Notice

"cash" means coins and bank-notes in any currency;

"dual-channel" means the "goods to declare" and "nothing to declare" channels referred to in paragraphs 4(2), 4(3), 4(6) and 4(7);

"negotiable instruments" means

- (a) monetary instruments including, cheques, travellers cheques, promissory notes and money orders that are either in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery; and
- (b) incomplete monetary instruments including cheques, travellers cheques, promissory notes and money orders signed, but with the payee's name omitted;
- "pleasure craft" means a vessel which at the time of its arrival in Bermuda is being used for private recreational purposes;

"commercial vessel" means any vessel that is not a pleasure craft; and

"precleared flight" means a flight to the United States of America cleared in Bermuda by U.S. Customs and Border Protection.

[Paragraph 2 definition "dual-channel" inserted by BR 79 / 2012 para. 2 effective 19 November 2012; Paragraph 2 definition "dual-channel" revoked and replaced by BR 89 / 2021 para. 2 effective 15 June 2021]

#### Requirement to make a customs traveller declaration

3 A person who is entering, importing or exporting goods of heading 98.01 (accompanied personal goods) of the First Schedule to the Customs Tariff Act 1970 is required to make the customs traveller declaration prescribed in the following paragraphs.

[Paragraph 3 revoked and substituted by BR 4 / 2012 para. 3 effective 13 January 2012; revoked and substituted by BR 30 / 2015 para. 8 effective 1 April 2015; Paragraph 3 amended by BR 36 / 2018 para. 2 effective 7 May 2018]

#### Form, contents and particulars of customs traveller declarations

4 (1) In respect of a customs traveller declaration under subparagraphs (2), (3), (6) or (7), a person is carrying or has under his control "goods to declare" if he has (and "nothing to declare" if he does not have) any of the following—

- (a) goods of tariff codes 9801.103, 9801.104, 9801.109, 9801.209, 9801.309, 9801.411, 9801.413, 9801.414, 9801.419 and 9801.490;
- (b) goods the importation of which is restricted or prohibited by or under any Act; or
- (c) cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars.

(2) The customs traveller declaration required to be made by a person arriving at Bermuda by air who is carrying, or has under his control, goods to declare shall be made in Customs Form 98 in the First Schedule, and the person shall—

- (a) where the dual-channel is available, deliver the Customs Form 98 declaration to a customs officer in the airport channel that is marked with the "goods to declare" sign in the Fourth Schedule; and
- (b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.

(3) The customs traveller declaration required to be made by a person arriving at Bermuda by air who is carrying, or has under his control, nothing to declare shall—

- (a) where the dual-channel is available, be made by the act of entering the airport channel that is marked with the "nothing to declare" sign in the Third Schedule, and that act shall be considered to be a declaration that the person has nothing to declare and is not—
  - (i) importing goods that are subject to duty; or

- (ii) importing goods, currency or negotiable instruments contrary to any prohibition or restriction; and
- (b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.

(4) The customs traveller declaration for a person arriving at Bermuda on a pleasure craft shall be made in Customs Form 98 in the First Schedule.

(5) The customs traveller declaration for the master or a member of the crew of a commercial vessel arriving at Bermuda shall be made in Customs Form No. 81 in the Second Schedule.

(6) The customs traveller declaration required to be made by a passenger on a commercial vessel arriving at Bermuda, who is carrying, or has under his control, goods to declare shall be made in Customs Form 98 in the First Schedule, and the passenger shall—

- (a) where the dual-channel is available, deliver the Customs Form 98 declaration to a customs officer in the channel that is marked with the "goods to declare" sign in the Fourth Schedule; or
- (b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.

(7) The customs traveller declaration required to be made by a passenger on a commercial vessel arriving at Bermuda who is not carrying goods, or does not have under his control goods to declare shall—

- (a) where the dual channel is available, be made by the act of entering the channel that is marked with the "nothing to declare" sign in the Third Schedule, and the act shall be considered to be a declaration that the passenger has nothing to declare and is not—
  - (i) importing goods subject to duty; or
  - (ii) importing goods, currency or negotiable instruments contrary to any prohibition or restriction; and
- (b) where the dual channel is not available, leave the vessel, and that act shall be considered to be a declaration that the person has nothing to declare.

(8) The customs traveler declaration for a person leaving Bermuda on a precleared flight shall be made in the currency reporting form required for precleared flights by U.S. Customs and Border Protection and shall be completed in accordance with the instructions on that form.

(9) The customs traveller declaration for a person leaving Bermuda not on a precleared flight who is exporting cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made in Form 98 in the First Schedule of this Notice.

(10) The customs traveller declaration for a person leaving Bermuda not on a precleared flight who is not exporting cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made by the act of going through the airport security or boarding any vessel, as the case may be; and that act shall be considered to be a declaration that the person is not exporting goods, currency or negotiable instruments contrary to any prohibition or restriction.

(11) Customs Form 98 shall be completed in accordance with the instructions in the First Schedule.

(12) Customs Form No. 81 shall be completed in accordance with the instructions in the Second Schedule.

[Paragraph 4 amended by BR 79 / 2012 para. 3 effective 19 November 2012; subparagraph (1) revoked and substituted, existing subparagraphs (2) to (10) renumbered as subparagraphs (4) to (12), and subparagraphs (2) and (3) substituted by BR 79 / 2012 para. 3 effective 19 November 2012; paragraph 4(1) amended by 2016 : 15 s. 15 effective 1 April 2016; paragraph 4 amended by BR 36 / 2018 para. 3 effective 7 May 2018; Paragraph 4 subparagraph (1) amended, and subparagraphs (6) and (7) revoked and replaced by BR 89 / 2021 para. 3 effective 15 June 2021]

#### Time and manner of making customs traveller declarations

5 (1) Unless otherwise provided in paragraph 4, every person arriving at Bermuda who is required to make either a Customs Form 98 or a Customs Form No. 81 shall deliver the required declaration directly to a customs officer upon arrival.

(2) Every person leaving Bermuda not on a precleared flight who is required to make a customs traveller declaration in Customs Form 98 shall deliver the required declaration directly to a customs officer at the place of departure, or where there is no customs officer in attendance at the place of departure, by depositing the required declaration in the receptacle provided for that purpose.

(3) Every person leaving Bermuda on a precleared flight who is required to make a customs traveler declaration shall deliver the required declaration to an officer of U.S. Customs and Border Protection.

[Paragraph 5 subparagraph (1) amended by BR 79 / 2012 para. 4 effective 19 November 2012]

## FIRST SCHEDULE

(paragraphs 3, 4 and 5)

## **CUSTOMS TRAVELLER DECLARATION (CUSTOMS FORM 98)**

S	Ministry of Finance Customs Departmen	it	
-		Iler Declaration	
Before o	ompleting this form read the		the reverse.
I. Family Nan	ne	First	
Middle		Birth Date	
2. I am (We a	re) ordinarily resident in Ber	muda. Yes No	ordh Tour
3. Airline/Fligh	t No. or Vessel Name		
4 Rermuda Ar	idress • House Number/Hot	el Name	
Street			
Parish		Postal Code	
	members for whom you are		
Family Name		First	
Middle		Birth Date De H	unth Year
Family Name		First	
Middle		Birth Date	onth The
Family Name			-
Middle		Birth Date	
merchand trade too commissie 7. I am (We	are) bringing business goods ise (such as trade advertising is or equipment, business san 2n), are) bringing goods that do a of another person.	materials, articles for sale, ples or goods bought on	Yes No
8. I am (We	are) bringing food (such as n	eats, seafood, dairy	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	fruit, vegetables, etc.). are) bringing animals (living o	e doud ucholo or in part	Yes No
	wildlife products).	r dead, whole or in part,	Yes No
	ant cuttings or bulbs.	Yes No	
and the second second second	are) bringing soil, peat, grave are) bringing fireworks, firea		Yes No
explosives	or weapons of any kind (e.g		Yes No
	e, pepper spray, etc.). e have) cash and/or negotiabi	e instruments to declare.	Yes No
10.20	ash and/or negotiable instrur		2009 - C 76.
	are) claiming transfer of resi		Yes No
HAVEREAD	THE IMPORTANT INFORM	ATION ON THE REVERS	
×			
	Sgrature	Day H	
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#### IMPORTANT INFORMATION

The Customs Department has a duty to protect Bernuda from drugs, frearms and other humful goods and to stop smagglers enading import daty. To do this, we need your help and co-operation. If a customs officer stops pau and asks queetions or makes checks of your laggege, please comply with their directions. If you treak the rules officers may aske poor goods and impose substantial penalties. For serials outcoms offerers you could free protections and imprisonment.

This form should only be completed if you have goods in excess of your duty free allowances, if you are claiming transfer of residence allowance or if you have prohibited or restricted goods or cash or negosiable instruments to declare. Where remeters of the same household arrive together, the responsible household member may make one combined household declaration.

Duty free allowances for every person aged 18 years or more include up to 1 litre of spirits, 1 litre of wire, 0.5kg of tobacco, 50 cigars and 200 cigarettes. Every person who is estilled to reade in Bernadh has s\$200 dary free allowance on their accompanied personal goods. All watters have a \$50 dary free allowance on their accompanied personal goods. Transfer of medicers allowance in walable to recomming inforders and investigation in respect of their used personal boggage. Generally, dary will be assessed by Customs at the standard rate of (255) of the value of the goods in excess of the dary free allowances.

Controlled drugs, obscene material, fireworks, firearms and ammunition are generally prohibited from being imported. Live animals and plants, fruit, vegetables require an import permit.

Cash and negotiable instruments of a value greater than BDA \$10,000, or the equivalent amount in foreign currency, must be declared to Customs. "Cash" includes coins and bask neess in any currency, "Negotiable instruments" includes mometary instruments such as choques, travellers choques, promissory notes and money ordens.

Goods for business use must not be declared on this form. Business goods or goods bought on commission or as an accommodation for any other person must be declared separately on a Bernaula Customs Declaration (BCD). Dury free allowances do not apply to business goods or to goods that are not your personal property.

Additional information repreting dury free allowances, nices of exchange, import prohibitions and declaring currency is posted mar to dury appearer point. This additional information, together with instructions on completing cursoms declarizations and guidence on using the airport dual-channel (redgreen) system to exalibilite on the Bermuda Government Portal www.govbm.

Categories of Good	True Value \$BDA	
<ol> <li>Batteries, generators, air conditioner and vehicle parts.</li> </ol>		
2. Clothing and footwear		-
<ol> <li>TVs, radios, other consumer electro and photographic equipment</li> </ol>		
4. Household furniture and appliances		
5. Toys and sporting goods		<u>.</u>
6. Records, tapes, CDs and DVDs		
7. Computer hardware		
8. Jewellery and watches		3
9. Tools, machinery and parts		
10. Miscellaneous (any articles not specific	ed above or below)	
	11. SUBTOTAL	
12. Spirits		
13. Wine/Champagne		
14. Cigarettes		2
15. Cigars		-
16. Tobacco		
<ol> <li>Duty-free items (Reading material, so corrective spectacles, prescription d</li> </ol>		-
	18.TOTAL	2
Examining Officer		4

# CUSTOMS TRAVELLER DECLARATION (CUSTOMS FORM 98) – COMPLETION INSTRUCTIONS

#### Part 1

#### **Completion Instructions for Travellers Arriving at Bermuda**

A. In the spaces provided on the front of your Customs Form 98, against the following item numbers:

- 1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MM,YYYY).
- 2. Tick the YES box if you and those household members for whom you are making a declaration are ordinarily resident in Bermuda. Otherwise tick the NO box.
- 3. If arriving by air, print the airline's initials and flight number. If arriving by sea, print the vessel's (ship/boat) name.
- 4. Print your Bermuda address including house number or hotel/guest house name, street address, name of parish and postal code.
- 5. Print the last (family) name, first (given) name, middle name and date of birth of each member of your household for whom you are making a declaration. Use the date format (DD,MM,YYYY). Should you be travelling with more than three household members use a separate Customs Form 98 as a continuation sheet.
- 6. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing business goods or commercial merchandise (such as trade advertising materials, articles for sale, trade tools or equipment, business samples or goods bought on commission). Otherwise tick the NO box.
- 7. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing goods that do not belong to you or them or on behalf of another person. Otherwise tick the NO box.
- 8. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing food (such as meats, seafood, dairy products, fruit, vegetables, etc.). Otherwise tick the NO box.
- 9. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing animals

(living or dead, whole or in part, including wildlife products). Otherwise tick the NO box.

- 10. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing plants, seeds, plant cuttings or bulbs. Otherwise tick the NO box.
- 11. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing soil, peat, gravel or sand. Otherwise tick the NO box.
- 12. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing fireworks, firearms, ammunition, explosives or weapons of any kind (e.g. knife, stun gun, sling shot, mace, pepper spray, etc.). Otherwise tick the NO box.
- 13. Tick the YES box if you or any of the household members for whom you are making a declaration are carrying cash in the form of coins, bank notes, or negotiable instruments with a value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency. Otherwise tick the NO box.
- 14. If you ticked the YES box in item number 13, print the value of the cash, expressed in terms of Bermuda dollars, that you have to declare.
- 15. Tick the yes box if you or any of the household members for whom you are making a declaration are bringing goods of tariff code 9801.411. Otherwise tick the NO box.
- 16. Read the important information on the reverse of your Customs Form 98 and make your signature. Print the current date using the date format (DD,MM,YYYY).

B. In the spaces provided on the reverse of your Customs Form 98 against the following item numbers:

- 1. Print the aggregate Bermuda dollar value of all batteries, generators, air conditioners and vehicle parts that you have to declare.
- 2. Print the aggregate Bermuda dollar value of all clothing and footwear that you have to declare.
- 3. Print the aggregate Bermuda dollar value of all TVs, radios, other consumer electronics and photographic equipment that you have to declare.
- 4. Print the aggregate Bermuda dollar value of all household furniture and appliances that you have to declare.

- 5. Print the aggregate Bermuda dollar value of all toys and sporting goods that you have to declare.
- 6. Print the aggregate Bermuda dollar value of all records, tapes, CDs and DVDs that you have to declare.
- 7. Print the aggregate Bermuda dollar value of all computer hardware that you have to declare.
- 8. Print the aggregate Bermuda dollar value of all jewellery and watches that you have to declare.
- 9. Print the aggregate Bermuda dollar value of all tools, machinery and parts that you have to declare.
- 10. Print the aggregate Bermuda dollar value of any item that is not listed in the descriptions above or below that you have to declare.
- Print the subtotal of the aggregate values of goods declared in descriptions 1 – 10 on the reverse of your Customs Form 98.
- 12. Print the aggregate Bermuda dollar value and the number of litres of any spirits that you have to declare.
- 13. Print the aggregate Bermuda dollar value and the number of litres of any wine and champagne that you have to declare.
- 14. Print the aggregate Bermuda dollar value of any cigarettes and the number of cigarettes that you have to declare.
- 15. Print the aggregate Bermuda dollar value and the number of cigars that you have to declare.
- 16. Print the aggregate Bermuda dollar value and the weight (in kilogrammes) of tobacco that you have to declare.
- 17. Print the aggregate Bermuda dollar value of any goods-
- (a) for which the duty specified in the First Schedule of the Customs Tariff Act 1970 is 0%; or
- (b) in respect of which you are claiming transfer of residence duty-free allowance,

that you have to declare.

18. Print the total of all the aggregate values of goods declared in descriptions 1-17 on the reverse of your Customs Form 98.

C. For the purpose of the declaring the value of any particular class or description of goods, the item number that provides the most specific description shall be preferred to item numbers providing a more general description.

D. Notwithstanding the above, when the rate of duty for a particular class or description of goods is 0% the value of those goods shall be declared to item number 17.

#### Part 2

#### **Completion Instructions for Travellers Departing from Bermuda**

A. In the spaces provided on the front of your Customs Form 98, against the following item numbers:

- 1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MM,YYYY).
- 2. Tick the YES box if you and those household members for whom you are making a declaration are ordinarily resident in Bermuda. Otherwise tick the NO box.
- 3. If departing by air, print the airline's initials and flight number. If departing by sea, print the vessel's (ship/boat) name.
- 4. Print your home address including house/unit number, street address, name of city/town, name of parish/state/province, name of country and zip/postal code.
- 5. Print the last (family) name, first (given) name, middle name and date of birth of each member of your household for whom you are making a declaration. Use the date format (DD,MM,YYYY). Should you be travelling with more than three household members use a separate Customs Form 98 as a continuation sheet.
- 13. Tick the YES box if you or any of the household members for whom you are making a declaration are carrying cash in the form of coins, bank notes, or negotiable instruments with a value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency.
- 14. Print the value of the cash, expressed in terms of Bermuda dollars, that you have to declare.
- 15. Read the important information on the reverse of your Customs Form 98 and make your signature. Print the current date using the date format (DD,MM,YYYY).
- B. Do not complete items 6,7,8,9,10,11,12 and 15 on the front of your Form 98.
- C. Do not complete the reverse of your Form 98.

[First Schedule, Item B amended by BR 4 / 2012 para. 4 effective 13 January 2012; First Schedule, Customs Form 98 revoked and replaced, and paragraph B of Part 1 amended by BR 79 / 2012 para. 5

effective 19 November 2012; First Schedule Parts 1 and 2 amended by 2016 : 15 s. 15 effective 1 April 2016; First Schedule revoked and replaced by BR 36 / 2018 para. 4 effective 7 May 2018]

#### SECOND SCHEDULE

### **CREW DECLARATIONS (CUSTOMS NO.81) - FRONT**

H.M. Bermuda Customs

Customs No. 81



#### **CREW DECLARATIONS**

Port of.....

Ships	Name	Master's Name
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Whence Arrived ...... Date of Arrival .....

#### NOTICE TO MASTERS AND OFFICERS AND CREWS OF VESSELS ARRIVING FROM ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE PROPERTY

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil."

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into the Colony or the waters thereof. All articles which have not been taken into consumption or use should therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore

without the written authority of the proper Officer of Customs provided that on going ashore for short periods members of crews may have in their possession bona fide for their own immediate use no more than TWO OUNCES of Tobacco, but no Spirits.

6. In addition for purposes of their amusement or recreation, articles such as portable Radios, Cameras, Musical Instruments, etc., may be landed provided that such articles be declared to the Customs Officer, and a temporary permit (Customs Form 23) received and that all such articles be returned to the vessel prior to departure.

7. Members of a crew taking aboard duty paid articles purchased in Bermuda, should present such articles to the Customs Officer at the gangway, and obtain an identification certificate for same BEFORE taking them aboard, in order to avoid any difficulty when re-landing the articles in Bermuda.

#### **CREW DECLARATIONS (CUSTOMS NO.81) - REVERSE**

TO COLLECTOR OF CUSTOMS CREW DECLARATION SHEET NO.....

We the undersigned, Master, Officers, and Members of the Crew of the Vessel ......

PRINTED NAME AND SIGNATURE									FOR USE OF CUSTOMS OFFICIAL
If any member of Crew is unable to sign his name,							Quantity or	DESCRIPTION AND TRUE	
his mark should be	Rank					Perfumed		VALUE OF	
witnessed by a responsible			Cigarettes			Spirits	Description of	GOODS TO BE	
Officer.	Rating	lb.	No.	No.	Bottle	oz.	other Goods	LANDED	

I certify that the foregoing lists being numbered ...... contain the names of each and every member of the crew of the vessel ...... ... of which I am Master.....

#### **CREW DECLARATIONS (CUSTOMS NO. 81) – COMPLETION INSTRUCTIONS**

#### Completion Instructions for Masters and Officers and Crews of Commercial Vessels Arriving at Bermuda

1. The master of the vessel shall, in the spaces provided on the front of the Customs No.81, against the space descriptions—

"Ships Name"- print the name of his vessel;

"Whence Arrived"- print the name of the last port-of-call of his vessel;

"Port of"- print the name of the port of arrival of his vessel in Bermuda;

"Master's Name"- Print his full name;

"Date of Arrival"- Print the date of arrival of his vessel in Bermuda using the date format (DD,MM,YYYY).

2. The master of the vessel shall, in the spaces provided in the header above the table on the reverse of the Customs No. 81, after the words—

"SHEET NO."- print the numeral "1". Where additional Crew Declaration sheets are used, enter the relevant sequential number on each respective sheet;

"Vessel"- print the name of his vessel;

"from"- print the name of the last port-of-call of his vessel.

3. The master, officers and crew of the vessel shall each, in a separate row in the table on the reverse of the Customs No. 81, under the column headings—

"PRINTED NAME AND SIGNATURE"- Print his full name and make his signature. If any member of Crew is unable to sign his name, his mark should be witnessed by a responsible Officer;

"Rank or Rating"- Print his rank or rating;

"Tobacco lb."- Print the weight (in pounds) of tobacco (other than cigarettes and cigars) in his possession;

"Cigarettes No."- Print the number of cigarettes in his possession;

"Spirits Bottle"- Print the number of bottles of spirits in his possession;

"Perfumed Spirits oz."- Print the volume of perfumed spirits (in fluid ounces) in his possession;

"Quantity or No. & Description of other Goods"– Print the quantity or number and the corresponding description of other goods in his possession; and, if he has in his possession cash, in the form of coins, bank notes or negotiable instruments over \$10,000 Bermuda dollars or the equivalent amount in foreign currency, print the word "CASH" followed by the value of the cash and/or negotiable instruments, expressed in terms of Bermuda dollars;

"DESCRIPTION AND TRUE VALUE OF GOODS TO BE LANDED"- Print the description and the true value of all goods to be landed in Bermuda.

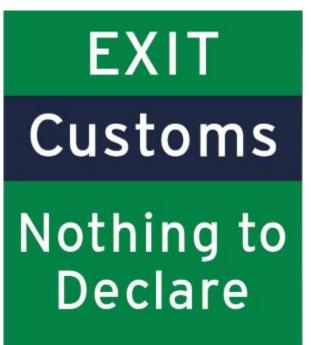
4. The master shall, in the spaces provided in the footer beneath the table on the reverse of the Customs No. 81, after the following words—

"lists being numbered"- Print the total number of rows completed in the table on Crew Declaration sheet 1 and in the table on any addition Crew Declaration sheets used;

"the vessel"- Print the name of his vessel;

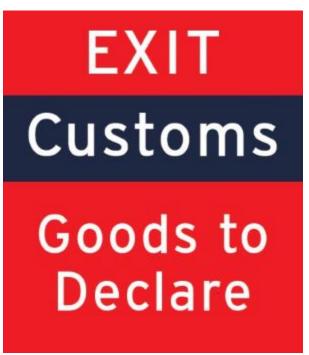
"Master"- Make his signature.

THIRD SCHEDULE



[Third Schedule inserted by BR 79 / 2012 para. 6(a) effective 19 November 2012; Third Schedule revoked and replaced by BR 20 / 2023 para. 2 effective 20 March 2023]

FOURTH SCHEDULE



[Fourth Schedule inserted by BR 79 / 2012 para. 6(b) effective 19 November 2012; Fourth Schedule revoked and replaced by BR 20 / 2023 para. 3 effective 20 March 2023]

Made this 16th day of June 2010

### W. Fostine-DeSilva COLLECTOR OF CUSTOMS

[Amended by: BR 4 / 2012 BR 79 / 2012 BR 30 / 2015 2016 : 15 BR 36 / 2018 BR 89 / 2021 BR 20 / 2023]