# **BERMUDA CUSTOMS TARIFF**

Description	Community service vehicle
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.

Description	Goods for emergency services
СРС	4142
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	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.

#### **BERMUDA CUSTOMS TARIFF**

#### APPENDIX C

The information on this page is provided as a convenience only and should not be relied on as the authoritative text. The authoritative text is set out in the Revised Laws of Bermuda (1989 Revision) and in official consolidations printed by the Government of Bermuda.

### MUNICIPALITIES ACT 1923 THIRD SCHEDULE

(Section 31(4))

## **GOODS EXEMPT FROM WHARFAGE**

- 1. In the First Schedule to the Customs Tariff Act 1970-
  - (a) goods of tariff code 1905.901;
  - (b) goods of Headings 49.07 and 71.18;
  - (c) goods of Heading 98.01;
  - (d) goods that are imported by post.
- Goods imported under the following end-use reliefs in the Fifth Schedule to the Customs Tariff Act 1970: CPCs 4106, 4110, 4124, 4125, 4126, 4140, 4143, 4144, 4145, 4156, 4164, 4172, 4185, 4186, 4201, 4204, 4216 and 4217.
- 3. Goods imported under all temporary importation reliefs in the Sixth Schedule to the Customs Tariff Act 1970.
- 4. Goods imported by the Government of Bermuda.
- 5. Goods imported by the Corporation of Hamilton or the Corporation of St. George's.
- 6. Goods imported under a remission order (made under section 2 of the Customs Duty (Special Remission) Act 1951) which grants complete exemption from the payment of import customs duty on those goods.
- All goods relieved from import duty by or under the following enactments— International Organizations etc (Immunities and Privileges) Act 1948 Consular Relations Act 1971 Diplomatic Privileges Act 1980 Visiting Forces Act (Application to Bermuda) Order 2001

[Paragraph 1(c) amended by 2016 : 15 s 15(a) effective 1 April 2016]