Appendix A

BCD Field Definitions & Completion Instructions

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Introduction

This Appendix A to **Public Notice 17 – Bermuda Customs Declaration (BCD) Guidelines** provides the following:

- A sample BCD with Header Sheet and Continuation Sheet; and,
- Detailed review of each Field on the BCD with guidance on the proper completion of each Field.

Sample BCD Header Sheet

Bermuda Customs Declar	ATION PAGE 1 OF IMPORT EXPORT
SUPPLIER ID NO.:	S a COUNTRY OF DIRECT SHIPMENT
NAME:	b. COUNTRY OF ORIGINAL SHIPMENT:
STREET:	6 WAREHOUSE IDENTIFICATION:
	7 ADDITIONAL INFORMATION:
STATE/PROVINCE:	
ZIP CODE:	
COUNTRY	
IMPORTER ID NO	
NAME:	
NUMBER / STREET:	8 METHOD OF PAYMENT:
PARISH:	(1) ACCOUNT ID NO.:
POSTAL CODE:	(2) ACCOUNT ID NO.:
TRANSPORT DETAILS	9 CHARGES / DEDUCTIONS % AMOUNT (BD\$)
VESSEL VOYAGE / AIRCRAFT FLIGHT NO. : /	
PORT OF ARRIVAL:	
ARRIVAL / DEPARTURE DATE: DD / MM / YYYY	
	10 VALUATION METHOD.
MANIFEST DETAILS MANIFEST NO.:	NO. OF PACKAGES:
MASTER BILL OF LADING / AWB NO.:	12 TOTAL NO. OF RECORDS:
HOUSE BILL OF LADING / AWB NO.:	13 TOTAL INVOICE AMOUNT:
CONTAINER ID NO .:	14 TOTAL PAYABLE AMOUNT:
5 RECORD NO. 0 0 1	
6 CPC.	23 CURRENCY. VALUE.
7 COUNTRY OF ORIGIN:	24 EXCHANGE RATE:
8 TARIFF NO.:	25 BD\$ VALUE:
9 DESCRIPTION:	26 CHARGES / DEDUCTIONS % AMOUNT
	27 TAX TYPE TAX ID. VALUE FOR TAX TAX RATE TAX AMOUNT
0 QUANTITY / UNITS 1:	
1 QUANTITY / UNITS 2:	
2 SUPPLEMENTARY CODE:	TOTAL DUE
8 ADDITIONAL INFORMATION:	
	Customs use only
NAME ID. NO.:	
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURA	TE AND COMPLETE.

Sample BCD Continuation Sheet

Bermuda Customs Declara	TRADER REFERENCE:
15 RECORD NO.	
C CPC:	23 CURRENCY: VALUE:
7 COUNTRY OF ORIGIN:	24 EXCHANGE RATE:
18 TARIFF NO.:	25 BD\$ VALUE:
DESCRIPTION:	26 CHARGES / DEDUCTIONS % TAX AMOUNT
	27 TAX TYPE TAX ID. VALUE FOR TAX TAX RATE AMOUNT
0 QUANTITY / UNITS 1.	
1 QUANTITY / UNITS 2:	
SUPPLEMENTARY CODE: ADDITIONAL INFORMATION:	TOTAL DUE
5 RECORD NO.	23 CURRENCY: VALUE
7 COUNTRY OF ORIGIN:	24 EXCHANGE RATE:
8 TARIFF NO.: •	25 BD\$ VALUE:
9 DESCRIPTION:	26 CHARGES / DEDUCTIONS % TAX AMOUNT
	27 TAX TYPE TAX ID. VALUE FOR TAX TAX RATE AMOUNT
QUANTITY / UNITS 1:	
QUANTITY / UNITS 2: 2 SUPPLEMENTARY CODE:	
8 ADDITIONAL INFORMATION:	TOTAL DUE
5 RECORD NO.	23 CURRENCY: VALUE:
7 COUNTRY OF ORIGIN: 8 TARIFF NO.	24 EXCHANGE RATE: 25 BDS VALUE:
9 DESCRIPTION:	25 BD\$ VALUE: 26 CHARGES / DEDUCTIONS % TAX AMOUNT
	27 TAX TYPE TAX ID. VALUE FOR TAX TAX RATE AMOUNT
QUANTITY / UNITS 1:	
QUANTITY / UNITS 2:	
2 SUPPLEMENTARY CODE:	TOTAL DUE
8 ADDITIONAL INFORMATION:	
ISTOM NO. 10 APRIL 2000	

BCD Field Definitions

BCD Control Field Information

BCD Control Field: Total Pages

PAGE 1 OF 0 1 MPORT SKPORT TRADER REFERENCE:	 In the first two white boxes, enter the total number of pages in your BCD (i.e. header sheet + continuation sheets)
---	---

BCD Control Field: BCD Type Code for Imports

PAGE 1 OF EXPORT EXPORT	 If you are <i>Importing</i> goods enter the BCD Type Code in the box to the left of "IMPORT".
	 BCD Type Codes are vital to the entire clearance process.
	 See BCD Code Listing for BCD Type Code

BCD Control Field: BCD Type Code for Exports

PAGE 1 OF IMPORT E EXPORT	 If you are <i>Exporting</i> goods enter the BCD Type Code in the box to the left of "EXPORT".
	 BCD Type codes are vital to the entire process.
	 See BCD Code Listing for BCD Type Codes

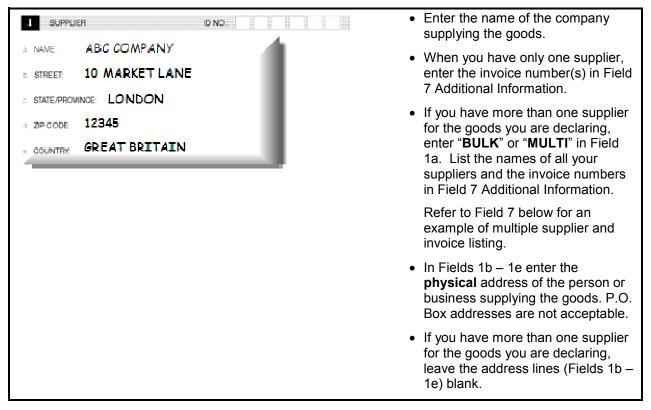
BCD Control Field: Trader Reference

PAGE 1 OF IMPORT EXPORT TRADER REFERENCE USA 6543456	 Enter the reference (maximum 15 characters) that you or your business has assigned to the BCD.
	 The TRADER REFERENCE may be the invoice number or any other unique series of letters and/or numbers.
	• The TRADER REFERENCE must be able to link the BCD to the commercial records that relate to the shipment, including all relevant invoices

Field 1: Supplier ID Number

UPPLIER DINC:	 CAPS Trader ID number assigned to supplier.
a. NAME: ABC COMPANY	
D. STHEET: 10 MARKET LANE	 Should only be completed if called for by BCD Type completion
c. STATE/PROVINCE: LONDON	guidelines.
d. ZIP CODE: 12345	
. COUNTRY GREAT BRITAIN	

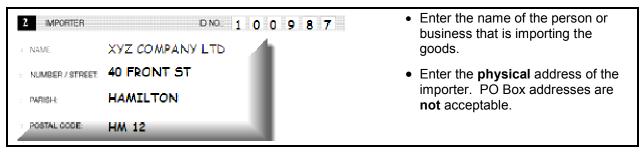
Field 1a – 1e: Supplier Address



Field 2: Importer ID Number

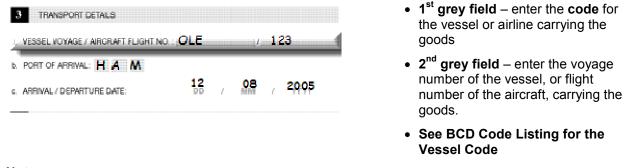
a. NAME:	XYZ COMPANY LTD	 In the six white boxes, enter the CAPS Trader ID NO. assigned to the Importer to whom the goods
5. NUMBER / STREET:	40 FRONT ST	are consigned.
c. PARISH:	HAMILTON	 If you do not have a Trader ID NO. then you must put "999999"
d. POSTAL CODE:	HM 12	 For more information on CAPS Trader ID Numbers please refer to section 6 of this Public Notice.

Field 2a – 2d: Importer Address



Field 3 – Transport Information

Field 3a: Vessel / Aircraft Code & Voyage / Flight Reference

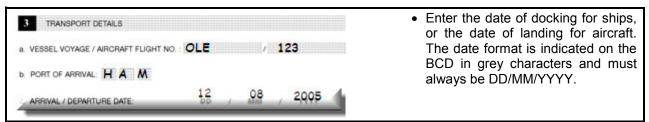


Note:

For shipments arriving via air, the Aircraft Code and Flight No. forms a unique combination. Even though a valid Aircraft code may be used, the Declarant needs to ensure that a valid Aircraft/Flight No. combination is used.

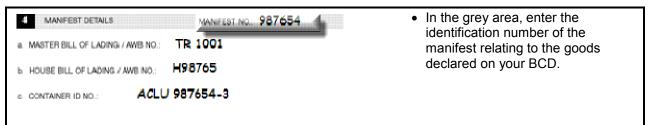
3 TRANSPORT DETAILS	 In the grey boxes enter the code for the port/place where the goods
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO. : OLE / 123	arrived in Bermuda.
PORT OF ARRIVAL H A M	 See BCD Code Listing for the Port of Arrival Code
c. ARRIVAL / DEPARTURE DATE: 12 08 2005	

Field 3c: Arrival / Departure Date



Field 4 – Manifest Information

Field 4: Manifest Number



Field 4a: Master Bill of Lading / Master Air Waybill

4 MANIFEST DETAILS MANIFEST M	 • This refers to the reference number given to the document that is
A: MASTER BILL OF LADING / AWB NO.: TR 1001 HOUSE BILL OF LADING / AWB NO.: H98765 G. CONTAINER ID NO.: ACLU 987654-3	issued by a carrier to a shipper, listing and acknowledging receipt of goods for transport and specifying terms of delivery.
	 You can only enter one MASTER BILL OF LADING / AIRWAYBILL NO. for each BCD.

• This refers to the reference number MANIFEST NO. 987654 MANIFEST DETAILS given to the document that is issued by a freight forwarder to a a. MASTER BILL OF LADING / AWB: NO .: TR 1001 shipper, listing and acknowledging H98765 HOUSE BILL OF LADING / AWB NO .: receipt of goods for transport and specifying terms of delivery. ACLU 987654-3 c. CONTAINER ID NO .: • You may enter multiple HOUSE BILL OF LADING / AIRWAYBILL NO. for each BCD as long as **ALL** of the House Bills are covered by the same Master Bill of Lading from Field 4a.. • Any BCD dealing with the removal of goods from an LIC warehouse must have a HBL.

Field 4b: House Bill of Lading / House Air Waybill

Field 4c: Container ID Number

MANIFEST DETAILS MANIFEST NO.: 987654 a MASTER BILL OF LADING / AWB NO.: TR 1001	 Enter the identification number of the freight container(s) or similar unit load device(s) for the goods.
b. HOUSE BILL OF LADING / AWB NOL: H98765	• The CONTAINER ID NO. is usually 11 characters in size, with 4 alpha characters followed by 7 numbers. Ensure that the last digit after the dash is included.
	 Do not put any spaces in between the letters and numbers.
	• You may enter multiple CONTAINER ID NO. for each BCD as long as ALL of the Containers are covered by the same Master Bill of Lading from Field 4a. Use a <i>"I"</i> to separate the different CONTAINER ID NO. in Field 4c.
Note: If there is insufficient room in Field 4c to declare all your container	numbers you may either –
 enter "SEE BOX 7" in Field 4c, which will require you to place th ADDITIONAL INFORMATION. You MUST use Additional Inform equal sign ("=") and then list the container numbers, e.g. CTR = 	mation Code "CTR" followed by an
OR	
enter "SEE ATTACHED CONTAINER NO. SHEET" in Field 4c, sheet listing all of your container numbers. Write your TRADER CONTAINER NO, sheet and ensure that you sign and date the	REFERENCE on the top of your

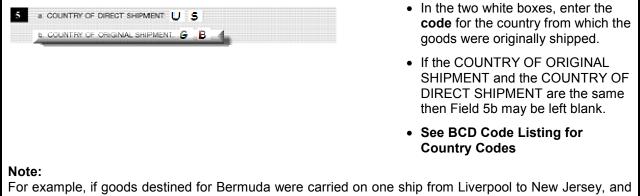
CONTAINER NO. sheet and ensure that you sign and date the sheet. You may use this option if you have already used Field 7 – ADDITIONAL INFORMATION, to list multiple suppliers.

Field 5 – Country of Shipment Information

Field 5a: Country of Direct Shipment

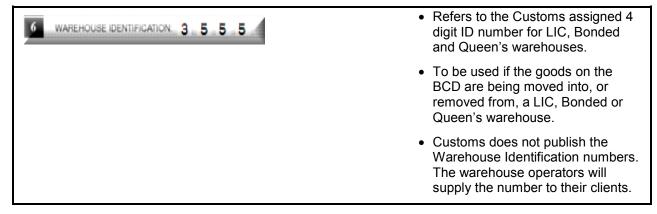
5 COUNTRY OF DIRECT SHIPMENT. US1 b. COUNTRY OF ORIGINAL SHIPMENT. G B	 In the two white boxes, enter the code for the country where the goods were loaded onto the ship or aircraft that brought them to Bermuda. (In most cases this will be "US".)
	 See BCD Code Listing for Country Codes

Field 5b: Country of Original Shipment



For example, if goods destined for Bermuda were carried on one ship from Liverpool to New Jersey, and on a second ship from New Jersey to Bermuda, then COUNTRY OF ORIGINAL SHIPMENT Field 5b would be "**GB**" and the COUNTRY OF DIRECT SHIPMENT Field 5a would be "**US**".

Field 6 – Warehouse Identification Information



Field 7 – Additional Information

7 ADDITIONAL INFORMATION: SUP = Sears, 123456; Walmart CTR = 7654321	 Enter any information relating to the shipment that Customs should be informed of, or which is required by other fields but for which there is no specific box or enough space provided on the BCD.
	 The information entered in this field must be in statement form. This means any Additional Information must have an Additional Information code, followed by an equal sign ("="), then the information, e.g. SUP = Sears.
	 See BCD Code Listing for Additional Information Codes
Note: Field 7 ADDITIONAL INFORMATION can pertain to the fo	bllowing-
 Free entries, short shipments, short landings, etc.; Multiple suppliers and their invoice numbers (refer to Field Vote stamp for payment of duty by Government Departer Stamp or signature for granting of authorization for duty Reference number of supporting documents or other remeat certificate ("MCT"), additional container number (" 	ment (refer to Field 8); concession or exemption; or, quired information, e.g. invoice number ("INV"),
Note:	

If there is insufficient room in Field 7 to declare all your Additional Information you may -

• enter "SEE ATTACHED ADDITIONAL INFORMATION SHEET" in Field 4c, which will require you to attach a blank sheet listing all of the extra details. Write your TRADER REFERENCE on the top of your extra Additional Information sheet and ensure that you sign and date the sheet.

You may use this option if you have already used Field 7 – ADDITIONAL INFORMATION, to list multiple suppliers.

Field 8 – Method of Payment Information



Field 9 – Charges & Deductions Information

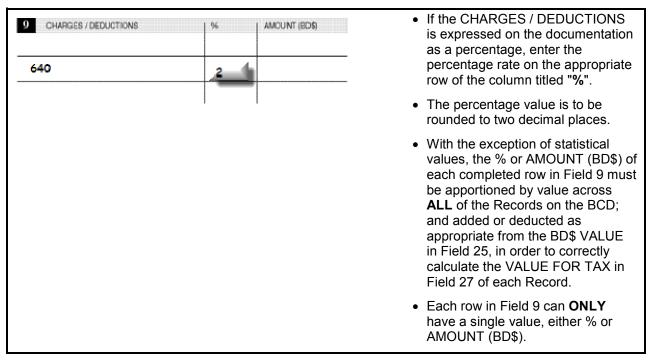
Field 9: Charges / Deductions Code

0 CHARGES / DEDUCTIONS	56 AMOUNT (BDI\$)	 This is the <i>HEADER</i> level CHARGES / DEDUCTIONS and will affect ALL of the Records on the BCD.
		For CHARGES / DEDUCTIONS that do not affect all the Records on the BCD, refer to Field 26 below.
		 For each row you use in Field 9 you must enter the appropriate CHARGES / DEDUCTIONS code.
		 The CHARGES / DEDUCTIONS will either affect the VALUE FOR TAX in Field 27 or are required for statistical reporting (e.g. freight/insurance).
		 See BCD Code Listing for Charge & Deduction Codes
Note:		
 If you have entered a particular CHARGES / DEDUCTIONS in Field 9, do not enter that same CHARGES / DEDUCTIONS again in Field 26 below. If you do this, the single CHARGES / DEDUCTIONS will be interpreted as two separate charges/deductions against the VALUE FOR TAX in Field 27. 		
which they appear in Field Further, the effect of the Cl impacting the value upon w	9, followed if necessary by any HARGES / DEDUCTIONS is cu	ONS need to be carried out in the order in CHARGES / DEDUCTIONS in Field 26. Investment of the each Charge or Deduction ion is to be based, e.g. Start Value +/- on2 = Value3.
For further instruction and det	ailed examples see Appendix	B – Aggregation & Calculation of Values.

9 CHARGES / DEDUCTIONS 640	% AMOUNT (805)	 If the CHARGES / DEDUCTIONS is expressed on the documentation as an amount, enter the amount (converted into BMD at the prevailing exchange rate) on the appropriate row of the column titled "AMOUNT (BD\$)".
		 The dollar value is to be rounded to two decimal places.
		 With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 9 must be apportioned by value across ALL of the Records on the BCD; and added or deducted as appropriate from the BD\$ VALUE in Field 25, in order to correctly calculate the VALUE FOR TAX in Field 27 of each Record.
		 Each row in Field 9 can ONLY have a single value, either % or AMOUNT (BD\$).

Field 9: Charges / Deductions Dollar Amount

Field 9: Charges / Deductions % Value



Field 10 – Valuation Method Information

10 VALUATION METHOD: 0 1	 In the two white boxes, enter the code for the VALUATION METHOD used to establish the VALUE FOR TAX in Field 27.
	 In the majority of cases this will be "01" (i.e. transaction value).
	 See BCD Code Listing for Valuation Method codes.

Field 11 – Number of Packages Information

11 NO. OF PACKAGES: 10	 In the grey area to the right of the words "NO. OF PACKAGES", enter the total number of packages covered by the BCD. 	
	 It is expected that one BCD will cover one Bill of Lading / Air Waybill. As such, Field 11 will not exceed the totals shown on the Bill of Lading / Air waybill. 	
Note: Field 11 should contain the number of shipping pieces that are reflected on the Bill of Lading – what is sometimes referred to as the intermediary packaging level. This is what is normally reflected on your Delivery Order for the number of items being removed from the Hamilton Docks or from an LIC Warehouse.		
E.g.		
 MBL states: 10 boxes of furniture = Field 11 - 10 		
 MBL states: 10 pallets STC 36 pcs. of furniture = Field 11 - 10 		
 MBL states: 1 container STC 10 crates of furniture = Field 11 – 10 		
 MBL states: 1 container STC 8 crates of furniture and 2 pallets of hardware = Field 11 – 10 		
 MBL states: 1 container STC 5 crates of furniture / 3 rolls of carp 10 	pet / 2 pallets of hardware = Field 11 –	

12 TOTAL NO. OF RECORDS 0 0 1	 Enter the number of Records being declared for the entire BCD. This should equate to the number that you have written in Field 15 of your last record.
	E.g. If you have a total of three Records, enter "003". If you have a total of fifty-five Records enter "055"
	 A maximum 295 Records (98 continuation sheets) are allowed for each paper BCD.

Field 12 – Total Number of Records Information

Field 13 – Total Invoice Amount Information

13 TOTAL INVOICE AMOUNTE 3,000.00	 In the grey area to the right of the words "TOTAL INVOICE AMOUNT", enter the sum of all the totals of all the invoices for this BCD, regardless of currency.
Note:	
Your TOTAL INVOICE AMOUNT will normally be based on t	he final figure (or "Total Due") from all of your
invoices for the BCD. This figure is independent and is not a	arrived at through any calculations driven by
the other figures on the BCD. Further there are no subseque	ent calculations driven by this figure on the

the other figures on the BCD. Further there are no subsequent calculations driven by this figure on the BCD. The figure represents a simple Hash Total, e.g. if you had one invoice for USD 1 750 00 and a second

The figure represents a simple Hash Total, e.g. if you had one invoice for USD 1,750.00 and a second invoice for GBP 1,250.00, the TOTAL INVOICE AMOUNT for Field 13 would be declared as **"3,000.00**".

14 TOTAL PAYABLE AMOUNT: 1,507.50	 Leave the TOTAL PAYABLE AMOUNT blank until you have completed all of your Records for the BCD.
	 Once you have completed your Records, add together the TOTAL DUE value from Field 27 of each of the Records for the BCD. Enter the final figure in the grey area to the right of the words "TOTAL PAYABLE AMOUNT".
	 This figure represents the grand total of all duties, wharfage, fees and other taxes payable for the BCD.

Field 14 – Total Payable Amount Information

Field 15 – Record Number Information

15 RECORD NO. 0 0 1	• Except for the first Record on the Header sheet, where Field 15 has been completed for you, enter the sequential number of each Record completed in the three white boxes (e.g. 002, 003, etc.).
	 A maximum of 295 Records (98 continuation sheets) are allowed for each paper BCD.

Field 16 – Customs Procedure Code Information

16 _PRC 4 0 0 0 4	 In the four white boxes, enter the Customs Procedure Code to which the goods are being placed.
	 See BCD Code Listing for Customs Procedure Codes
	 Refer to Appendix B – Aggregation & Calculation of Values

 In the two white boxes, enter the code for the country in which the goods have been produced or manufactured.
 If the COUNTRY OF ORIGIN is not stated on the invoice, enter the code for the country from which the goods were purchased. This will in the majority of cases be the same as the COUNTRY OF DIRECT SHIPMENT in Field 5a.
 See BCD Code Listing for Country Codes
 Refer to Appendix B – Aggregation & Calculation of Values

Field 18 – Tariff Code Number Information

18 TARIFE NO. 9 4 0 3 . 5 0 0 4	 In the seven white boxes, enter the seven digit Tariff code for the commodity that you are declaring.
	 Ensure that a current Tariff is being used when completing Field 18.
	 Refer to the Bermuda Customs Tariff for tariff codes.
	 Refer to Appendix B – Aggregation & Calculation of Values

Field 19 – Description Information

DESORIPTION Furniture - Bedroom	• Enter a concise, plain-language description of the commodity you are declaring, e.g. if you were declaring some women's' sun hats made of plaited dried grass and which had been dyed, trimmed, lined, and decorated with little varnished wooden animals, then simply describe them as "straw hats".
	 It is not acceptable to simply state the description from out of the Bermuda Customs Tariff.

Field 20 – Quantity / Units 1 Information

20 QUANTITY /UNITS 1: 2	 In the grey area to the right of the words "QUANTITY/UNITS 1", enter the number of <i>Units of</i> <i>Classification</i> for the commodity you are declaring.
	 The quantities required for Field 20 are entirely separate and distinct from the monetary values of the goods but instead relate to some physical measurement for the goods in question – number of units / weight / volume / alcoholic content / etc.
	 Refer to the Unit of Classification column in the Bermuda Customs Tariff for the specific unit that applies to the goods you are declaring.
	E.g. where the Bermuda Customs Tariff states "1. kg" in the <i>Unit of</i> <i>Classification</i> column for a commodity, then enter the weight of the commodity in kilograms; or, where the Bermuda Customs Tariff states "1. u" in the <i>Unit of</i> <i>Classification</i> column for a commodity, then enter the number of individual units of the commodity.
	 Measurement is only to two (2) decimal places.
	 It is only necessary to enter the value and not the actual unit of classification in Field 20, e.g. "100", NOT "100kg".

Field 21 – Quantity / Units 2 Information

21 QUANTITY / UNITS 2: 2	 Leave Field 21 <i>blank</i> unless the Bermuda Customs Tariff requires a second <i>Unit of Classification</i> for the Tariff code in Field 18.
	 In the grey area to the right of the words "QUANTITY/UNITS 2", enter the number of <i>Units of</i> <i>Classification</i> for the commodity you are declaring.
	• The quantities required for Field 21 on the BCD are entirely separate and distinct from the monetary values of the goods but instead relate to some physical measurement for the goods in question – number of units / weight / volume / alcoholic content / etc.
	• Refer to the <i>Unit of Classification</i> column in the Bermuda Customs Tariff for the specific unit that applies to the goods you are declaring.
	E.g. where the Bermuda Customs Tariff states "2. L" in the <i>Unit of</i> <i>Classification</i> column for a commodity, then enter the amount of litres for the commodity; or, where the Bermuda Customs Tariff states "2. LA" in the <i>Unit of</i> <i>Classification</i> column for a commodity, then enter the amount of litres of alcohol for the commodity.
	 Measurement is only to two (2) decimal places.
	 It is only necessary to enter the value and not the actual unit of classification in Field 21, e.g. "100", NOT "100kg".
Note: Should a Tariff code require two Units of Classification it will b Tariff as follows in the Units of Classification column:	e displayed in the Bermuda Customs
1. x [The first Units of Classification are always entered in Fiel	ld 20 – QUANTITY / UNITS 1]
2. y [The second Units of Classification are always entered in E.g.	-

E.g.

1. L

2. LA

Field 22 – Supplementary Code Information

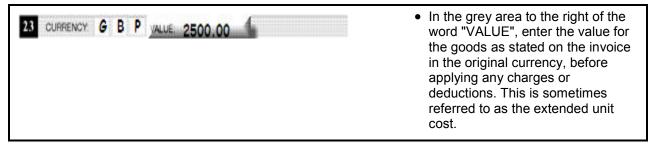
22 SUPPLEMENTARY CODE: 2	 An additional measurement for the goods being declared, usually relating to piece count or number of packages.
	 Should <i>only</i> be completed if called for by the specific BCD Type completion guidelines.

Field 23 – Foreign Currency Value Information

Field 23: Currency Code

2.3 QURRENCY: G B P VALUE: 2500.00	• In the three white boxes, enter the code for the currency on the invoice.	
	 See BCD Code Listing for Currency Codes. 	
Note: If you have an invoice in a currency for which Customs does not maintain an exchange rate do NOT complete Field 23 or Field 24.		
Customs will allow you to use the international exchange rate for your specific currency, for the Date of Arrival from Field 3c, available from either a local banking institution or from a recognized source. You will need to provide supporting proof of the exchange rate used.		
You may convert your currency amount and directly declare the BD\$ VALUE in Field 25.		

Field 23: Value in Foreign Currency



Field 24 – Exchange Rate Information

24 EXCHANGE RATE 1.234	 In the grey area to the right of the words "EXCHANGE RATE", enter the current rate of exchange to convert to BMD. 	
	 The EXCHANGE RATE to be used is based on the rate in force on the Date of Arrival from Field 3c. 	
	 Customs maintains a Weekly Exchange Rates Listing on our website at: www.customs.gov.bm. 	
Note: If you have an invoice in a currency for which Customs does not m complete Field 23 or Field 24.	naintain an exchange rate do NOT	
Customs will allow you to use the international exchange rate for your specific currency, for the Date of Arrival from Field 3c, available from either a local banking institution or from a recognized source. You will need to provide supporting proof of the exchange rate used.		
You may convert your currency amount and directly declare the BD\$ VALUE in Field 25.		

Field 25 – BD\$ Value Information

25 EOS VALUE 3085.00	 In the grey area to the right of the words "BD\$ VALUE", enter the BMD value of the goods you are declaring.
	 To get the BMD value, multiply the value declared in Field 23 above by the exchange rate declared in Field 24 above.
	 Round the BD\$ VALUE amount to 2 decimal places.

Field 26 – Charges & Deductions Information

Field 26: Charges / Deductions Code

26 CHARGES / DEDUCTIONS 640	*	AMOUNT	 This is the <i>RECORD</i> level CHARGES / DEDUCTIONS and will affect ONLY this Record on the BCD.
	I	1	For CHARGES / DEDUCTIONS that affect all of the Records on the BCD, refer to Field 9 above.
			 For each row you use in Field 26 you must enter the appropriate CHARGES / DEDUCTIONS code.
			 The CHARGES / DEDUCTIONS will either affect the VALUE FOR TAX in Field 27 or are required for statistical reporting (e.g. freight/insurance).
			 See BCD Code Listing for Charge & Deduction Codes
Note:			
1. If you have entered a particular CHARGES / DEDUCTIONS in Field 26, do not enter that same CHARGES / DEDUCTIONS again in Field 9 above. If you do this, the single CHARGES / DEDUCTIONS will be interpreted as two separate charges/deductions against the VALUE FOR TAX in Field 27.			
which they appear in Fiel Further, the effect of the	d 9, followed CHARGES / which each	I if necessary by a DEDUCTIONS is succeeding calcu	CTIONS need to be carried out in the order in ny CHARGES / DEDUCTIONS in Field 26. cumulative, with each Charge or Deduction lation is to be based, e.g. Start Value +/- ction2 = Value3.
For further instruction and d	etailed exan	nples see Append	ix B – Aggregation & Calculation of Values.

26 CHARGES / DEDUCTIONS 640	<u> </u>	AMOUNT 50.001	 If the CHARGES / DEDUCTIONS is expressed on the documentation as an amount, enter the amount (converted into BMD at the prevailing exchange rate) on the appropriate row of the column titled "AMOUNT (BMD)".
			 The dollar value is to be rounded to two decimal places.
			 With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 26 must be added or deducted as appropriate from the BD\$ VALUE in Field 25 of this Record, in order to correctly calculate the VALUE FOR TAX in Field 27 for this Record.
			 Each row in Field 9 can ONLY have a single value, either % or AMOUNT (BD\$).

Field 26: Charges / Deductions Dollar Amount

26 CHARGES / DEDUCTIONS 640	21	AMOUNT	 If the CHARGES / DEDUCTIONS is expressed on the documentation as a percentage, enter the percentage rate on the appropriate row of the column titled "%".
			 The percentage value is to be rounded to two decimal places.
			 With the exception of statistical values, the % or AMOUNT (BD\$) of each completed row in Field 26 must be added or deducted as appropriate from the BD\$ VALUE in Field 25 of this Record, in order to correctly calculate the VALUE FOR TAX in Field 27 for this Record.
			 Each row in Field 9 can ONLY have a single value, either % or AMOUNT (BD\$).

Field 26: Charges / Deductions % Value

Field 27 – Tax Calculation Information

27	C	X TY	PE	TAX ID.	VALUE FOR TAX 3,085.00	TAX RATE	TAX AMOUNT 686.41	 Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.
	W	н	A	F	3,085.00	1.11	34.24	
				Interior		TOTAL DUE	720.65	

Field 27a: Tax Type Code

C U D F 3,085.00 22.25% 686 W H A F 3,085.00 1.11 34
TOTAL DUE 720.
IOTAL DUE /ZU.

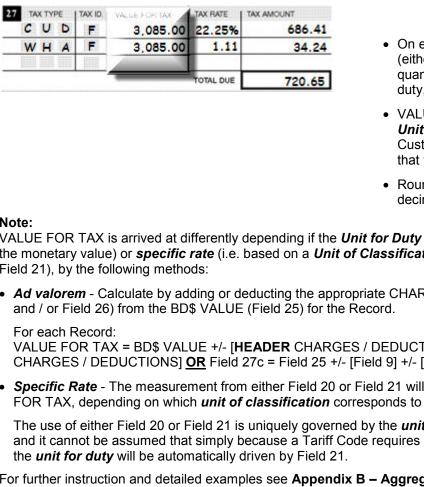
TAX TYPE (1st column – 27a)

- In the three grey boxes on each row, enter the code for the TAX TYPE that is applicable to the CPC being declared (i.e. for CPC4000 you are required to calculate customs duty = "CUD" and wharfage = "WHA").
- Use a separate row for each TAX TYPE.
- See BCD Code Listing for Duty/Tax Type codes, as well as Customs Procedure Codes with associated Tax Type.

Field 27b: Tax ID Code

27	TAX	(TYF	ΡE	TAX ID	VALUE FOR TAX	TAX RATE	TAX AMOUNT	TAX ID (2 nd column – 27b)
	C	U	D	F	3,085.00	22.25%	686.41	 In the single grey box on each row,
	W	н	A	F	3,085.00	1.11	34.24	enter the code indicating whether the goods are dutiable at the full
				-		TOTAL DUE	720.65	tax rate ("F"), a concessionary rate ("C"), or are exempt ("E"). This is based on the CPC.
								 The usual code will be "F" for full rate of duty.
								 See BCD Code Listing for Tax Identifier codes, as well as Customs Procedure Codes with associated Tax Identifier.

Field 27c: Value For Tax



VALUE FOR TAX $(3^{rd} column - 27c)$

- On each row, enter the value (either monetary amount or quantity) on which the relevant duty, tax or fee will be assessed.
- VALUE FOR TAX is driven by the Unit for Duty in the Bermuda Customs Tariff for the Tariff code that you are declaring in Field 18.
- Round VALUE FOR TAX to two (2) decimal places.

Note:

VALUE FOR TAX is arrived at differently depending if the **Unit for Duty** is **ad valorem** (i.e. based on the monetary value) or specific rate (i.e. based on a Unit of Classification from either Field 20 or Field 21), by the following methods:

 Ad valorem - Calculate by adding or deducting the appropriate CHARGES / DEDUCTIONS (Field 9) and / or Field 26) from the BD\$ VALUE (Field 25) for the Record.

For each Record:

VALUE FOR TAX = BD\$ VALUE +/- [HEADER CHARGES / DEDUCTIONS] +/- [RECORD CHARGES / DEDUCTIONS] OR Field 27c = Field 25 +/- [Field 9] +/- [Field 26]

• Specific Rate - The measurement from either Field 20 or Field 21 will be applied against VALUE FOR TAX, depending on which unit of classification corresponds to the unit for duty.

The use of either Field 20 or Field 21 is uniquely governed by the *unit for duty* for each Tariff Code and it cannot be assumed that simply because a Tariff Code requires 2 units of classification that the *unit for duty* will be automatically driven by Field 21.

For further instruction and detailed examples see Appendix B - Aggregation & Calculation of Values.

Field 27d: Tax Rate

	F 3,085.00	22.25%	686
47 1 4 4			
NHA	F 3,085.00	1.11	34.

TAX RATE (4th column – 27d)

- On each row enter the TAX RATE applicable to Tariff code declared in Field 18.
- If the rate is a percentage (i.e. 22.25%) enter the figure "22.25".
 Do not state percentages as a decimal figure (i.e. "0.2225").
- If the rate is a specific rate (i.e. \$2.50 per litre) enter the figure "**2.50**".
- Refer to the Bermuda Customs Tariff for rates of duty.

Field 27e: Tax Amount

27 TAX TYPE	I TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT	
CUD	F	3,085.00		686.41	(5 th column – 27e)
WHA	F	3,085.00	1.11	34.24	 Enter the calculated amount to be collected for each duty/tax/fee type involved.
			TOTAL DUE	720.65	• The TAX AMOUNT is calculated by multiplying the VALUE FOR TAX (27c) by the TAX RATE (27d).
					 Round TAX AMOUNT to two (2) decimal places.

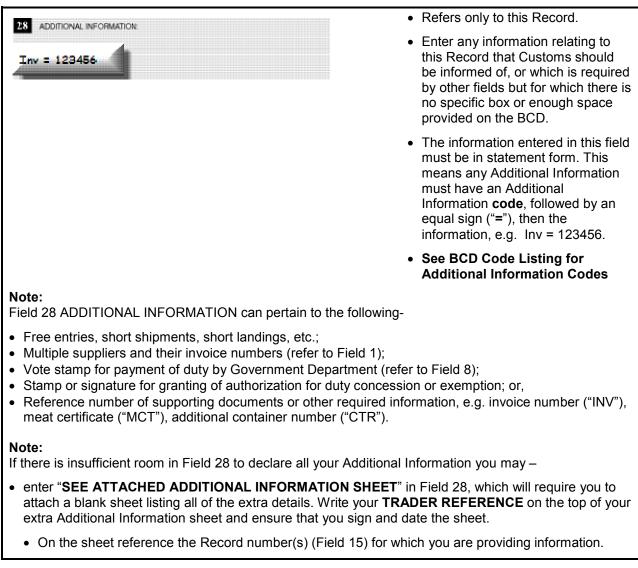
Field 27: Total Due

	X TYP	PE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
C	U	D	F	3,085.00	22.25%	686.41
W	H	A	F	3,085.00	1.11	34.24
-			10000		TOTAL DUE	720.65

TOTAL DUE

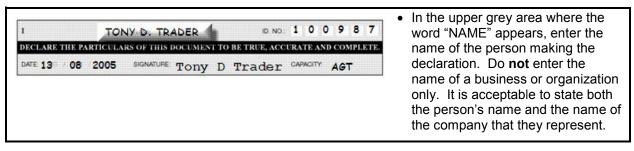
- Add together all the TAX AMOUNT values for the Record and enter the final figure in the box to the right of the words "TOTAL DUE".
- TOTAL DUE must be the **exact** sum of the TAX AMOUNT values for the Record. No rounding is allowed for the TOTAL DUE.

<u> Field 28 – Additional Information</u>



Certificate of Declarant Information

Certificate: Name of Person



Certificate: Declarant ID Number

I TONY D. TRADER D.NO. 1 0 0 9 8 7 DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE: DATE 13 08 2005 SIGNATURE: TONY D. Trader CAPACITY AGT	 In the six white boxes, enter the CAPS Trader ID NO. assigned to the Declarant responsible for completing the BCD.
	 If you do not have a CAPS Trader ID NO. then you must put "999999".
	 For more information on CAPS Trader ID NO. refer to section 6 of this Public Notice.

Certificate: Date of Declaration

I	TONY D. TRADER	ID. NO:	1	0 0	9	8	7	 In the grey area to the right of the word "DATE", enter the date that
DECLARE TH	HE PARTICULARS OF THIS DOCUMENT TO	BE TRUE, ACC	URAT	TE AN	D CO	MPL	ETE.	the Declarant completed the BCD.
DATE 13	08 2005 SIGNATURE TONY D	Trader	CAP	ACITY	AG	т		 The date format is indicated on the BCD in dark grey characters DD/MM/YYYY.

Certificate: Signature



Certificate: Capacity

1	тот	NY D. TRADER	ID. NO.:	1	0 0	9	8	7	 In the grey area to the right of the word "CAPACITY", enter the code
DECLARE	THE PARTICULA	RS OF THIS DOCUMENT TO P				d CO		ете. 4	for the capacity in which the signatory is making the declaratio
									See BCD Code Listing for Declarant Capacity Codes