Public Notice 17 – Supplemental 5
Bermuda Customs Declaration Guidelines:
BCD Type - EXPORTS

04th March, 2011
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1 Introduction

1.1. Definitions

In this public notice –
“BCD” means the Bermuda Customs Declaration;
“CAPS” means Customs Automated Processing System;
“CPC” means Customs Procedure Code;
“Customs Trader” means any person or company carrying on a trade or business which consists of or includes any of the following activities –
   a) importing or exporting any goods;
   b) handling, transporting or storing them;
   c) facilitating any activity mentioned in sub- subparagraphs a) or b);
“Declarant” means the person/company completing the BCD;
“DFD” means Duty From Deposit;
“HBL” means House Bill of Lading
“Importer” means the person/company actually bring in the goods; and,
“LIC” means a Local Inland Clearance warehouse;

1.2. Who should read this Notice?

This notice is relevant to individual (non-commercial) importers as well as commercial and institutional importers and freight agents — in short, anyone involved in importing/exporting freight.

1.3. What is this Notice about?

This Public Notice 17 – Supplemental 5 should be read in conjunction with the main body of Public Notice 17. This Notice provides detailed guidelines for completing the BCD when dealing with a BCD Type: Export.

Please see Public Notice 17 section 2 for guidance on the various BCD Types.

1.4. What is the relevant law?

In general, the laws pertaining to the importation and export of goods are the Revenue Act 1898 and the Customs Tariff Act 1970. More specifically, the Collector of Customs has the authority to determine the form of entry (BCD) under the provisions of section 14 and 16 of the Revenue Act 1898.

The law requires the Collector to publish the form of entry (BCD) in the Official Gazette so that everyone knows what entry form they have to fill in order to import or export goods.

The BCD was Gazetted on July 21st 2000 (GN No.573).

You may gain access to the above legislation and other Bermuda laws by visiting the Bermuda Laws Online website. www.bermudalaws.bm or by clicking on the “Legislation” link on the Customs Department website www.customs.gov.bm
1.5. *How do I obtain further information?*

If you require further details or assistance regarding the BCD, please contact the Customs Department at the following locations:

**Hamilton Commercial Operations**
- Custom House
- 40 Front Street
- Hamilton HM 12
- PO Box 2084
- Hamilton HM HX
  
  Telephone: (441) 295-4816
  Fax: (441) 295-5392

**Airport Commercial Operations**
- L. F. Wade International Airport
- 3 Cahow Way
- St. George's DD 03
- Telephone: (441) 293-2424
- Fax: (441) 293-1418

You can access or download an electronic copy of this and other Customs Public Notices by visiting the Customs Department website, [www.customs.gov.bm](http://www.customs.gov.bm).
## 2 Completion of Required Fields for BCD Type: EXPORT

### 2.1. Allowable CPCs associated with BCD Type: EXPORT

The following table provides a listing of CPCs that fall within BCD Type: Export:

<table>
<thead>
<tr>
<th>CPC</th>
<th>DESCRIPTION</th>
<th>BCD TYPE CODE</th>
<th>ALLOWABLE TAX TYPE / TAX ID</th>
<th>DUTY RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>3001</td>
<td>GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - LIQUOR.</td>
<td>E</td>
<td>CUD / C</td>
<td>25¢ per l or part of a l, per package</td>
</tr>
<tr>
<td>3002</td>
<td>GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3001 - LIQUOR.</td>
<td>E</td>
<td>CUD / C</td>
<td>12¢ per l</td>
</tr>
<tr>
<td>3003</td>
<td>GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3001 - ALCOHOLIC BEVERAGES PRODUCED OR BLENDED IN BERMUDA.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3004</td>
<td>GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3018 - TOBACCO, CIGARS OR CIGARETTES.</td>
<td>E</td>
<td>CUD / E</td>
<td>10%</td>
</tr>
<tr>
<td>3005</td>
<td>GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - LIQUOR.</td>
<td>E</td>
<td>CUD / C</td>
<td>12¢ per l</td>
</tr>
<tr>
<td>3006</td>
<td>GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - TOBACCO, CIGARS OR CIGARETTES.</td>
<td>E</td>
<td>CUD / C</td>
<td>10%</td>
</tr>
<tr>
<td>3007</td>
<td>GOODS (OTHER THAN RESTRICTED GOODS IMPORTED FREE OF DUTY WITHIN THE MEANING OF SUBSECTION (1) OF SECTION 89 OF THE REVENUE ACT 1898) WHICH HAVING BEEN IMPORTED INTO BERMUDA, HAVE HAD ALL IMPORT DUTIES PAYABLE IN RESPECT THEREOF DULY PAID.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3008</td>
<td>GOODS MANUFACTURED IN, OR THE PRODUCT OF, BERMUDA.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3009</td>
<td>GOODS WHICH, HAVING BEEN IMPORTED INTO BERMUDA SOLELY FOR THE PURPOSE OF TRANSSHIPMENT, ARE EXPORTED THEREFROM IN CIRCUMSTANCES WHERE NO PERSON IN, OR ORDINARILY RESIDENT IN, BERMUDA OTHER THAN -</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>CPC</td>
<td>DESCRIPTION</td>
<td>BCD TYPE CODE</td>
<td>ALLOWABLE TAX TYPE / TAX ID</td>
<td>DUTY RATE</td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
<td>---------------</td>
<td>----------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>3010</td>
<td>GOODS WHICH, HAVING BEEN PERMITTED, BY VIRTUE OF ANY PROVISION OF THE REVENUE ACT, TO BE IMPORTED INTO BERMUDA UNDER BOND THAT THEY WOULD BE EXPORTED WITHIN A CERTAIN TIME ARE DULY EXPORTED THEREFROM; EXCEPTING – GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3011</td>
<td>GOODS FOR SHIPS’ STORES OR FUEL, OR AIRCRAFT STORES’ OR FUEL; EXCEPTING - GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3012</td>
<td>GOODS WHICH, HAVING BEEN IMPORTED INTO BERMUDA, ARE FOUND TO BE DEFECTIVE OR UNSATISFACTORY, ARE EXPORTED FOR THE PURPOSE OF BEING RETURNED TO THE ORIGINAL CONSIGNOR OR MANUFACTURER OF THE GOODS.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3013</td>
<td>GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN ERROR, ARE EXPORTED.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3014</td>
<td>GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN EMERGENCY, ARE EXPORTED.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3015</td>
<td>GOODS HAVING BEEN USED BONA FIDE IN CONNECTION WITH THE IMPORTATION OF GOODS INTO BERMUDA, ARE EXPORTED.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3016</td>
<td>GOODS WHICH HAVE BEEN POSTED IN BERMUDA AND ARE NOT ACCOMPANIED BY ANYTHING OTHER THAN CORRESPONDENCE.</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3017</td>
<td>GOODS EXPORTED FROM BERMUDA, INCLUDING EXPORTATION UPON TRANSSHIPMENT; EXCEPTING -GOODS MENTIONED IN CPC 3001 THROUGH CPC 3016 INCLUSIVE.</td>
<td>E</td>
<td>CUD / C</td>
<td>10%</td>
</tr>
<tr>
<td>3018</td>
<td>GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - CIGARETTES.</td>
<td>E</td>
<td>CUD / E</td>
<td>0% on first 1000 cigarettes or less</td>
</tr>
<tr>
<td></td>
<td><strong>SEE CPC 3104</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3101</td>
<td>EXPORT OF GOODS FOR REPLACEMENT UNDER MANUFACTURERS’ WARRANTY (AS PER SECTION 79 (3) RA)</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3102</td>
<td>TEMPORARY EXPORT OF GOODS FOR REPAIRS</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3103</td>
<td>TEMPORARY EXPORT OF GOODS FOR MANUFACTURERS’ WARRANTY REPAIRS (AS PER SECTION 79 (3) RA)</td>
<td>E</td>
<td>CUD / E</td>
<td>0%</td>
</tr>
<tr>
<td>3104</td>
<td>GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS</td>
<td>E</td>
<td>CUD / C</td>
<td>10% on value of</td>
</tr>
</tbody>
</table>
2.2. **Export of goods that have been previously imported to home consumption**

This section deals with the export of goods that were previously imported into Bermuda and have had all other Customs formalities and a sample BCD for illustrative purposes is provided. The goods in question must be in free circulation within Bermuda with no outstanding BCDs needing to be submitted against them.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.
Bermuda Customs Declaration

M 1. SUPPLIER
   a. NAME: XYZ COMPANY
   b. STREET: 14 FRONT STREET
   c. STATE/PROVINCE: NEW HAVEN, CT
   d. ZIP CODE: 012345
   e. COUNTRY: USA

M 2. IMPORTER
   a. NAME: XYZ COMPANY
   b. NUMBER/SURNAME: 40 ST JOHN'S ROAD
   c. PARISH: PEMBROKE
   d. POSTAL CODE: HM 12

M 3. TRANSPORT DETAILS
   a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: OLE 807
   b. PORT OF ARRIVAL: HAM
   c. ARRIVAL/DEPARTURE DATE: 12 08 2011

M 4. MANIFEST DETAILS
   a. MASTER BILL OF LADING / AIRWAY NO.: NV5002
   b. HOUSE BILL OF LADING / AIRWAY NO.: OLE 807
   c. CONTAINER D NO.: ICSU1123456-9

M 5. COUNTRY OF DIRECT SHIPMENT: BM
   b. COUNTRY OF ORIGIN: USA

M 6. WAREHOUSE IDENTIFICATION

M 7. ADDITIONAL INFORMATION

M 8. METHOD OF PAYMENT:
   (1) ACCOUNT NO:
   (2) ACCOUNT ID:

M 9. CHARGES / DEDUCTIONS

M 10. VALUATION METHOD: 0 1

M 11. NO. OF PACKAGES: 2

M 12. TOTAL NO. OF RECORDS: 0 0 1

M 13. TOTAL INVOICE AMOUNT: 1,000.00

M 14. TOTAL PAYABLE AMOUNT: 0.00

M 15. RECORD NO:

M 16. CP NO: 3 0 1 3

M 17. COUNTRY OF ORIGIN: US

M 18. ITEM NO: 9 4 0 3 5 0 0

M 19. DESCRIPTION:
   Furniture - Bedroom

M 20. QUANTITY/UNIT: 1 1

M 21. SUPPLEMENTARY CODE:

M 22. QUANTITY/UNITS:

M 23. CURRENCY: USD

M 24. EXCHANGE RATE: 1.00

M 25. INVOICE VALUE: 1000.00

M 26. CHARGES / DEDUCTIONS

M 27. TAX TYPE: C U D
   TAX ID: 1 0 0 0.00
   VALUE FOR TAX: 1000.00
   TAX RATE: 0.00
   TAX AMOUNT: 0.00

M 28. TOTAL DUE: 0.00

M 29. TONY D. TRADER
   ID NO: 1 0 0 9 8 7

DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE, AND COMPLETE.
DATE: 13 08 2011
SIGNATURE: Tony D. Trader
CAPACITY: AGT

Customs Law Only

Public Notice 17 – Supplemental 5
Bermuda Customs Declaration Guidelines: BCD Type - Exports
**BCD Control Field: BCD Type Code for Exports**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Supplier</strong>&lt;br&gt;a. NAME: XYZ COMPANY&lt;br&gt;b. STREET: 1A FRONT STREET&lt;br&gt;c. STATE/PROVINCE: NEW HAVEN, CT&lt;br&gt;d. ZIP CODE: 012345&lt;br&gt;e. COUNTRY: USA</td>
</tr>
</tbody>
</table>

**Field 1: Supplier**

- The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>Importer</strong>&lt;br&gt;a. NAME: XYZ COMPANY&lt;br&gt;b. NUMBER/STREET: 40 ST JOHN’S ROAD&lt;br&gt;c. PARISH: PEMBROKE&lt;br&gt;d. POSTAL CODE: HM 12</td>
</tr>
</tbody>
</table>

**Field 2: Importer**

- The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td><strong>Transport Details</strong>&lt;br&gt;a. VESSEL VOYAGE/FLIGHT NO.: OLE 807&lt;br&gt;b. PORT OF ARRIVAL: HAM&lt;br&gt;c. ARRIVAL/DEPARTURE DATE: 12/08/2011</td>
</tr>
</tbody>
</table>

**Field 3: Transport Details**

- The details in Field 3 must provide the export Transport Details.

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td><strong>Manifest Details</strong>&lt;br&gt;a. MASTER BILL OF LADING/AWB NO.: NY5002&lt;br&gt;b. HOUSE BILL OF LADING/AWB NO.&lt;br&gt;c. CONTAINER ID NO.: ICSU123456-9</td>
</tr>
</tbody>
</table>

**Field 4: Manifest Details**

- The details in Field 4 must provide the export Manifest Details.
- If the goods were being exported as part of a consolidated shipment it is possible that a HBL would be required.
Field 5a: Country of Direct Shipment

- Field 5a must reflect "BM".

Field 9: Charges and Deductions

- Field 9 must provide the total of all freight charges for the export of the shipment.

Field 16: Customs Procedure Code Information

- For the appropriate CPC please refer to the Second Schedule of the Bermuda Customs Tariff – Export Duties.

Field 27: Tax Calculation Information

- Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.
- There is no charge to wharfage at the time of export on previously imported goods or goods made in Bermuda.
2.3. **Goods being exported directly from an LIC warehouse**

This section deals with the export of goods directly from out of an LIC warehouse and a sample BCD for illustrative purposes is provided. The goods in question must have been imported directly into the LIC warehouse and have never been released to free circulation.

The BCD is to be submitted to Customs for processing no earlier than twenty-four hours after the presentation of the associated manifest and HBLs that were tendered for the LCL container from out of which the consignment arrived.

The BCD may be tendered by the LIC facility, the actual importer of the consignment or a third party agent acting on behalf of the importer.

All fields with M beside them are to be completed. Fields with O beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.
Bermuda Customs Declaration

1. SUPPLIER: XYZ COMPANY
2. BILLER: 1A FRONT STREET
3. STATE/PROVINCE: NEW HAVEN, CT
4. ZIP CODE: 012345
5. COUNTRY: USA

M
6. BILLER: XYZ COMPANY
7. NUMBER/SKLESS: 40 ST JOHN'S ROAD
8. PARISH: PEMBROKE
9. POSTAL CODE: HM 12

M
10. TRANSPORT DETAILS
11. VESSEL/SHIPPER/COASTAL SHIPMENT NO.: OLE / 807
12. PORT OF ARRIVAL: HAM
13. PORT OF DEPARTURE DATE: 12/08/2011
14. MANIFEST DETAILS
15. MANIFEST NO.: 013
16. MASTER BILL OF LADING/CONSOL NO.: NY5002
17. HOUSE BILL OF LADING/CONSOL NO.: H8765
18. CONTAINER NO.: ICSU123456-9

M
19. RECORD NO.: 100987
20. COUNTRY OF ORIGIN: US
21. TARIFF NO.: 9403-500
22. DESCRIPTION: Furniture - Bedroom
23. QUANTITY / UNITS: 1
24. SUPPLEMENTARY CODE:
25. ACCIDENTAL INFORMATION:

M
26. TRADER: TONY D. TRADER
27. ID NO.: 100987
28. CUSTOM NO.: 100987

M
29. DATE: 13/08/2011
30. SIGNATURE: Tony D. Trager
31. CAPACITY: AST

M
32. WAREHOUSE IDENTIFICATION: 3555
33. ADDITIONAL INFORMATION:
34. BCD: 123456789
35. VES: BI
36. VOY: 988
37. MBO: 5675

M
38. METHOD OF PAYMENT:
39. ACCOUNT NO.:
40. ACCOUNT NO.:
41. CHARGES/DEDUCTIONS:
42. %: 640
43. AMOUNT (BDS): 112.50

M
44. VALUATION METHOD: 01
45. NO. OF PACKAGES: 2
46. TOTAL NO. OF RECORDS: 001
47. TOTAL INVOICE AMOUNT: 1,000.00
48. TOTAL PAYABLE AMOUNT: 11.10

M
49. TAX TYPE: C U D E
50. TAX VALUE FOR: 1000.00
51. TAX RATE: 0.00
52. TAX AMOUNT: 0.00
53. WHA F
54. TAX VALUE FOR: 1000.00
55. TAX RATE: 1.11
56. TAX AMOUNT: 11.10

M
57. TOTAL DUE AMOUNT: 11.10

Public Notice 17 – Supplemental 5
Bermuda Customs Declaration Guidelines: BCD Type - Exports
### BCD Control Field: BCD Type Code for Exports

<table>
<thead>
<tr>
<th>PAGE</th>
<th>IMPORT</th>
<th>TRADER REFERENCE</th>
<th>E</th>
<th>E-PORT</th>
</tr>
</thead>
</table>

- **BCD Type Code must be “E”**.

### Field 1: Supplier

<table>
<thead>
<tr>
<th>1</th>
<th>SUPPLIER</th>
<th>ID NO.:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. NAME.</td>
<td>XYZ COMPANY</td>
<td></td>
</tr>
<tr>
<td>b. STREET.</td>
<td>1A FRONT STREET</td>
<td></td>
</tr>
<tr>
<td>c. STATE/PROVINCE</td>
<td>NEW HAVEN, CT</td>
<td></td>
</tr>
<tr>
<td>d. ZIP CODE</td>
<td>012345</td>
<td></td>
</tr>
<tr>
<td>e. COUNTRY</td>
<td>USA</td>
<td></td>
</tr>
</tbody>
</table>

- **The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.**

### Field 2: Importer

<table>
<thead>
<tr>
<th>2</th>
<th>IMPORTER</th>
<th>ID NO.:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. NAME</td>
<td>XYZ COMPANY</td>
<td></td>
</tr>
<tr>
<td>b. NUMBER / STREET</td>
<td>40 ST JOHN’S ROAD</td>
<td></td>
</tr>
<tr>
<td>c. PARISH</td>
<td>PEMBROKE</td>
<td></td>
</tr>
<tr>
<td>d. POSTAL CODE</td>
<td>HM 12</td>
<td></td>
</tr>
</tbody>
</table>

- **The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.**
- **Field 2 should normally reflect the Importer details from the original Temporary Import BCD.**

### Field 3: Transport Details

<table>
<thead>
<tr>
<th>3</th>
<th>TRANSPORT DETAILS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.</td>
<td>OLE / 807</td>
<td></td>
</tr>
<tr>
<td>b. PORT OF ARRIVAL</td>
<td>HAM</td>
<td></td>
</tr>
<tr>
<td>c. ARRIVAL / DEPARTURE DATE</td>
<td>12-08-2011</td>
<td></td>
</tr>
</tbody>
</table>

- **The details in Field 3 must provide the import Transport Details.**
- **As the shipment has not previously been declared Customs needs to collect the import Transport Details.**
Field 4: Manifest Details

- The details in Field 4 must provide the import Manifest Details.
- As the shipment has not previously been declared Customs needs to collect the import Transport Details.
- The BCD can relate to multiple HBLs but only if the consignments are for a single importer, from out of a single LCL container and covered by a single MBL.
- Any BCD dealing with the removal of goods from an LIC warehouse must have a HBL.
- Enter the reference number for the HBL provided by the LIC operator for the consignment.

Field 5a: Country of Direct Shipment

- Field 5a must reflect "BM".

Field 6: Warehouse Identification

- "3xxx" — this references the assigned warehouse identification for the LIC warehouse from out of which the goods are being removed.
- All LIC warehouse identifications begin with the number "3".
- The LIC operator will provide the warehouse identification number.
Field 7: Additional Information

- Any BCD dealing with the removal of goods from an LIC warehouse must provide the BCD reference number of the Pro Forma BCD that placed the goods into the LIC warehouse.
- The Additional Information Code “BCD” must be used, followed by the 9 digit BCD number assigned by Customs to the appropriate Pro Forma BCD (CPC 1001 / 1005 / 1006).
- The appropriate BCD reference number is to be provided by the LIC operator.
- The Additional Information Code “VES” must be used to provide the Vessel / Aircraft Code that the goods will be exported on.
- The Additional Information Code “VOY” must be used to provide the Voyage / Flight details that the goods will be exported on.
- The Additional Information Code “MBO” must be used to provide the Master Bill of Lading / AWB number that the goods will be exported on.

Field 9: Charges and Deductions

- Field 9 must provide the total of all freight charges associated with the shipment – both import and export.

Field 16: Customs Procedure Code Information

- For the appropriate CPC please refer to the Second Schedule of the Bermuda Customs Tariff – Export Duties.
Field 27: Tax Calculation Information

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>TAX ID</th>
<th>VALUE FOR TAX</th>
<th>TAX RATE</th>
<th>TAX AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>C U D E</td>
<td>1000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>W H A F</td>
<td>1000.00</td>
<td>1.11</td>
<td>11.10</td>
<td>11.10</td>
</tr>
</tbody>
</table>

- The goods are subject to wharfage as they have been imported and never released to free circulation.
- Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.

Field 27d: Tax Rate

<table>
<thead>
<tr>
<th>TAX TYPE</th>
<th>TAX ID</th>
<th>VALUE FOR TAX</th>
<th>TAX RATE</th>
<th>TAX AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>C U D E</td>
<td>1000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>W H A F</td>
<td>1000.00</td>
<td>1.11</td>
<td>11.10</td>
<td>11.10</td>
</tr>
</tbody>
</table>

- The applicable wharfage rate is driven by the information provided in Field 3b – Port of Arrival / Dispatch.

Do you have any comments?
We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

Collector of Customs
Customs Department
PO Box HM 2084
Hamilton HM HX
Bermuda

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Fax: (441) 295-5392
E-mail: customs@gov.bm
Website: www.customs.gov.bm