

Ministry of Finance - Policy guidelines  
Qualifying goods under CPC 4235

CPC 4235 (Personal protective equipment and supplies)

These policy guidelines are issued by the Minister of Finance in exercise of his authority under end-use duty relief CPC 4235.

Duty relief

Upon proper declaration, Customs will make duty relief available to all importers for personal protective equipment and supplies (PPE) under CPC 4235, subject to the following conditions:

1. PPE must be used only in connection with disease prevention and control (refer to “Disease prevention and control” below).
2. Only PPE certified by the Director of Health (the Director) will qualify for duty relief (refer to “Qualifying goods” below).

Disease prevention and control

Disease prevention and control measures include hand hygiene, wearing of personal protective equipment and use of waste management materials. Other measures include cleaning, disinfection (and sterilization, where applicable) of patient-care equipment and linen and cleaning and disinfection of the home, work and public environments. Such measures help to reduce the likelihood of healthcare workers and any other persons getting infected with a communicable disease. Such measures also help to reduce the likelihood of infected persons spreading communicable disease to others.

Qualifying goods

The Director has certified the following kinds of goods as qualifying goods under CPC 4235:

Category	Examples of goods
1.Garments	<input type="checkbox"/> Surgical masks
	<input type="checkbox"/> Procedure masks
	<input type="checkbox"/> N-95 masks
	<input type="checkbox"/> Protective gloves (latex & Non latex)
	<input type="checkbox"/> Medical gowns/aprons
	<input type="checkbox"/> Protective goggles
	<input type="checkbox"/> Full face masks/shields
	<input type="checkbox"/> Protective hoods/head covers
	<input type="checkbox"/> Shoe covers
	<input type="checkbox"/> Protective suits/coveralls
2.Equipment	<input type="checkbox"/> Respirators/half-mask respirators
	<input type="checkbox"/> Powered respirators
	<input type="checkbox"/> Powered Air Purifying Respirators (PAPRs)

	<input type="checkbox"/> Partitions [inclusive of accordion partitions]
	<input type="checkbox"/> Infectious disease testing kits
	<input type="checkbox"/> Sterilization equipment
	<input type="checkbox"/> Thermometers [liquid-filled & infra-red]
	<input type="checkbox"/> Negative Air Units/ HEPA filter units
	<input type="checkbox"/> UV-C Germicidal lighting
	<input type="checkbox"/> Stand-alone Aerosol Suction Units
	<input type="checkbox"/> Surgical Scrub Sink
	<input type="checkbox"/> Isolation units and ancillary equipment
	<input type="checkbox"/> Electronic monitoring bracelets
	<input type="checkbox"/> Electronic units and ancillary equipment
3 Supplies	<input type="checkbox"/> Sterilizers/disinfectants (powders, liquids, wipes, aerosols)
	<input type="checkbox"/> Hand sanitizers
	<input type="checkbox"/> Hand soaps
	<input type="checkbox"/> Hazardous waste disposal bags and containers

Where the Director wishes to certify goods of a category or example not listed above, the Director must first obtain the authorization of the Minister of Finance.

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**Appendix 1aiv.**  
**Ministry of Finance - Policy guidelines for the certification of goods under CPC**  
**4235 by the Director of Health**  
**Bermuda Customs Tariff Classification Guidance**

<b>Category</b>	<b>Heading</b>	<b>Tariff Code</b>	<b>Examples of goods</b>
1.Garments	48.18 63.07	4818.500 6307.900	☐ Surgical masks
	48.18 63.07	4818.500 6307.900	☐ Procedure masks
	63.07	6307.900	☐ N95 masks
	39.26 40.15	3926.200 4015.190	☐ Protective gloves (latex & Non latex)
	61.10 61.14		☐ Medical gowns/aprons
	90.04	9004.909	☐ Protective goggles
	48.18 63.07	4818.500 6307.900	☐ Full face masks/shields
	48.18 63.07	4818.500 6307.900	☐ Protective hoods/head covers
	48.18	4818.500	☐ Shoe covers
	61.14		☐ Protective coveralls
2.Equipment	90.20		☐ Respirators/half-mask respirators
	90.20		☐ Powered respirators
	90.20		☐ Powered Air Purifying Respirators (PAPRs)
	38.22	3822.000	☐ Infectious disease testing kits
	39.25	3925.900	☐ Plastic Partitions [inclusive of accordion]
	70.13	7013.990	☐ Glass Partitions [inclusive of accordion]
	73.08	7308.909	☐ Non-Plastic Partitions [inclusive of accordion]
	94.03		☐ Other Partitions [inclusive of accordion]
	84.19		☐ Sterilization equipment
	84.21	8421.399	☐ Negative Air Units/HEPA filter units
	85.43	8543.709	☐ UV-C Germicidal lighting
	85.31	8531.800	☐ Electronic Monitoring Bracelets
	90.18	9018.200	☐ Stand-alone Aerosol Suction Units
	73.24	7324.100	☐ Surgical Scrub Sink
	90.25	9025.110 9025.190	☐ Thermometers [liquid-filled] ☐ Thermometers [infra-red]
94.06		☐ Isolation units and ancillary equipment	

3 Supplies	38.08	3808.941 3808.949	<input type="checkbox"/> Sterilizers/disinfectants (powders, liquids, wipes, aerosols)
	38.24	3824.910 3824.990	<input type="checkbox"/> Hand sanitizers
	34.01		<input type="checkbox"/> Hand soaps
	39.23 39.24 39.26	3924.900	<input type="checkbox"/> Hazardous waste disposal bags and other containers

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