

## 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:

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

	<ul style="list-style-type: none"> <li>• Sterilization equipment</li> </ul>
	<ul style="list-style-type: none"> <li>• Isolation units and ancillary equipment</li> </ul>
3 Supplies	<ul style="list-style-type: none"> <li>• Sterilizers/disinfectants (powders, liquids, wipes, aerosols)</li> </ul>
	<ul style="list-style-type: none"> <li>• Hand sanitizers</li> </ul>
	<ul style="list-style-type: none"> <li>• Hand soaps</li> </ul>
	<ul style="list-style-type: none"> <li>• Hazardous waste disposal bags and containers</li> </ul>

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 1a.**

**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	<ul style="list-style-type: none"> <li>• Surgical masks</li> </ul>
	48.18 63.07	4818.500 6307.900	<ul style="list-style-type: none"> <li>• Procedure masks</li> </ul>
	63.07	6307.900	<ul style="list-style-type: none"> <li>• N95 masks</li> </ul>
	39.26 40.15	3926.200 4015.190	<ul style="list-style-type: none"> <li>• Protective gloves (latex &amp; Non latex)</li> </ul>
	61.14		<ul style="list-style-type: none"> <li>• Medical gowns/aprons</li> </ul>
	90.04	9004.909	<ul style="list-style-type: none"> <li>• Protective goggles</li> </ul>
	48.18 63.07	4818.500 6307.900	<ul style="list-style-type: none"> <li>• Full face masks/shields</li> </ul>
	48.18 63.07	4818.500 6307.900	<ul style="list-style-type: none"> <li>• Protective hoods/head covers</li> </ul>
	48.18	4818.500	<ul style="list-style-type: none"> <li>• Shoe covers</li> </ul>
	61.14		<ul style="list-style-type: none"> <li>• Protective coveralls</li> </ul>
2.Equipment	90.20		<ul style="list-style-type: none"> <li>• Respirators/half-mask respirators</li> </ul>
	90.20		<ul style="list-style-type: none"> <li>• Powered respirators</li> </ul>
	90.20		<ul style="list-style-type: none"> <li>• Powered Air Purifying Respirators (PAPRs)</li> </ul>
	38.22	3822.000	<ul style="list-style-type: none"> <li>• Infectious disease testing kits</li> </ul>
	84.19		<ul style="list-style-type: none"> <li>• Sterilization equipment</li> </ul>
	94.06		<ul style="list-style-type: none"> <li>• Isolation units and ancillary equipment</li> </ul>
3 Supplies	38.08	3808.941 3808.949	<ul style="list-style-type: none"> <li>• Sterilizers/disinfectants (powders, liquids, wipes, aerosols)</li> </ul>
	38.24	3824.910 3824.990	<ul style="list-style-type: none"> <li>• Hand sanitizers</li> </ul>
	34.01		<ul style="list-style-type: none"> <li>• Hand soaps</li> </ul>
	39.23 39.24 39.26	3924.900	<ul style="list-style-type: none"> <li>• Hazardous waste disposal bags and other containers</li> </ul>

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