## PRINCIPAL CUSTOMS LEGISLATION

1. Primary Legislation	2. Relevant Sections/Arrangement of Sections	3. Subordinate Legislation	4. Relevant Sections/Arrangement of Sections
Customs Department Act 1952	1 Interpretation	Government Fees Regulations 1976	Head 16
	2 Customs Department established		(1) Supervising a ship under section 3
	3 Charge payable for customs supervision of ship arriving in		(2) Supervising ship containers under section 3(1A)
	Bermuda; relaxation of supervision; exempted ships		(3) Clearance of private aircraft under section 3A
	3A Charge for clearance of private aircraft		(4) Exercising customs supervision under section 4(1)
	4 Charges for services outside customs area		(5) Exercising customs supervision of courier packages under section
	4A Charges for courier packages		4A
	4B Charges for customs stamps, seals etc.		
	5 Powers and immunities of members of Customs Department		
	6 Governor may appoint customs officers as Immigration and		
	Health Officers		
Customs Tariff Act 1970	1 Interpretation	Customs Tariff Standing Authorisation	1 Citation
	2 Import duties	(Temporary Importation of Vessels, Aircraft	2 Interpretation
	2A Classification of goods imported by post or courier service	and Transport Containers) Notice 2011	3 Standing AUtorisation
	3 Export duties		4 Revocation
	4.Refund or drawback of duty		
	5 Goods eligible for relief from duty	Government Fees Regulations 1976	Head 17
	5A Duty free allowance		(1) Issuing a certificate of exemption in respect of any aircraft under
	6 [repealed]		CPC 5008
	7 Payment of duties		(2) Issuing a certificate of exemption in respect of a vessel under CPC
	8 Proportional application		5008
	9 [repealed]		
	10 Saving for NATO Status of Forces Agreement		
	11 Surcharge on certain goods		
	12 Minister of Finance may vary Schedules by order		
	13 Obligation to pay duty upon diversion		
	14 Repeals [omitted]		
	15 Commencement [omitted]		
	First Schedule: Bermuda Nomenclature and Import Duties		
	Second Schedule: Export Duties		
	Third Schedule: Goods not Subject to Refund or Drawback of Duty		
	Fourth Schedule: Drawback In Relation to Imported Goods		
	Incorporated in Goods Manufactured in Bermuda		
	Fifth Schedule: End-Use Relief		
	Sixth Schedule: Temporary Importation Relief		
	Seventh Schedule: Miscellaneous Relief	4	
	Eighth Schedule: Goods Exempt from Duty in Lieu of Wharfage		
Revenue Act 1898	PART I: PRELIMINARY	Appointment of Customs Areas	SCHEDULE (1)
	1 Division of Act into Parts [omitted]		PORT OF HAMILTON
	2 Interpretation		SCHEDULE (2)
	2A Powers of Collector of Customs and customs officers		THE BERMUDA AIR TERMINAL
	3 Application of Act to transport by air		SCHEDULE (3)
			PORT OF ST. GEORGE'S
	PART II: ENTRY OF GOODS		SCHEDULE (4)

Entry Inwards		ESSO & SHELL OIL FACILITY
3A Advance delivery of inward passenger and crew manifest		SCHEDULE (5)
3B Notices respecting manifests		DOCKYARD
3C Failure to deliver manifest		
4 Arrival of ship or aircraft; duty to report		
5 Duty of agent to sign report		
5A Advance delivery of cargo manifest		
5B Notices respecting manifests	Customs (Passengers' Baggage) Regulations	1 Entry
5C Failure to deliver manifest	1943	2 Landing
6 Duty to deliver schedule of cargo		3 Customs supervision
6A Advance delivery of outward passenger and crew manifest		4 Posting of Tariff
6B Notices respecting manifests		5 Notice
6C Failure to deliver manifest		6 Examination of baggage
7 Entry outwards		7 Payment of duty
8 Produce of Bermuda; certificate of clearance and entry		8 Receipts
outwards to correspond		9 Weekly account
		10 Reporting of undeclared articles
Entry of goods		
9 Prohibition on unloading prior to making of entry and grant of	Customs Area (Bermuda Air Terminal) Order	1 Designation of customs area
warrant	1952	William Control Contro
10 Immediate unloading of explosives		
11 Goods landed from mail ships before entry of goods	Customs Area (City of Hamilton) Order 1945	1 Designation of customs area
12 Early unloading of goods	(111, 111, 111, 111, 111, 111, 111, 111	
13 Cable ships		
14 Entry of goods by importer	Customs Area (Town of St. George and	1 Designation of customs areas
15 Payment of duty; keeping and inspection of books	Oildocks) Order 1945	
16 Customs declarations		
17 [repealed]	Government Fees Regulations 1976	Head 58
18 Packages with unknown contents	Covernment rees negarations 1370	(1) Granting of a customs area operator annual excise licence fees
19 Importer's entry to be made within three days; power to		under section 44
refuse delivery		(2) Granting an annual licence authorising the use of a building or place
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20 [repealed]		as a warehouse for the storage of the following un-customed goods in bond under section 50
21 Particulars in customs declaration and landing warrant to		
correspond with those in ship's report		(3) Appealing to the Tax Appeal Tribunal under section 122C
22 Validity of landing warrants	Povonuo /Customo Trovalla - Dalla - tian	1 Citation
23 Goods in quarantine; time of entry to count from date of	Revenue (Customs Traveller Declaration)	1 Citation
release	Notice 2010	2 Interpretation
24 Ascertainment of value of goods for purposes of duty		3 Requirement to make a customs traveller declaration
25[repealed]		4 Form, content and particulars of customs traveller declarations
26 Sale of goods seized for duty; application of proceeds		5 Time and manner of making customs traveller declarations
27 Commercial travellers samples		First Schedule: Customs Traveller Declaration (Customs Form 98)
28 Quarterly tables of imports and exports		Second Schedule: Customs Traveller Declaration (Customs Form 98) –
		Completion Instructions

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29[repealed]	Revenue (Designated Yacht Reporting Centres)	1 Citation
30 Fixing of times of importation and of exportation	Notice 2014	2 Designated yacht reporting centres: general
30A Determination of time for the importation and exportation of		3 Designated yacht reporting centres: class
restricted or prohibited goods		Schedule: Designated yacht reporting centres: class
31 Purchase of locks, gauges		
32 Duty of agent making application to produce authority		
33 Sampling of goods for examination		
34 Power of customs officer to refuse to deliver goods before		
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35 Wrecked or stranded vessels		
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35A Simplified procedures		
35B Application to use simplified procedures		
35C Grant and refusal of applications	Revenue (Simplified Entry Outwards) Notice	1 Citation
35D Applications by persons carrying on a trade or business	2012	2 Particulars of simplified entry outwards
35E Penalty		3 Transmission of simplified entry outwards
35F Revocation of authorisation		4 Commencement
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37 Regulation of customs areas	Revenue (Simplified Payment of Customs Duty	1 Citation
38 Offence of unauthorised holding or movement of uncustomed	(Courier)) Notice 2012	2 Interpretation
goods within a customs area		3 Approval of simplified procedure
39 Approval of customs area operators		4 Regulation of couriers
40 Regulation of customs area operators		5 Commencement
41 Holding of goods in customs areas and movement of goods		Schedule: Customs Department Courier Application Form
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42 Removal of goods from a customs area		
42 Nemoval of goods from a customs area	Revenue (Simplified Customs Declaration)	1 Short title
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46 [repealed]	Queen's Warehouse (Bermuda Airport)	1 Citation
47 [repealed]	(Tobacco) Regulations 1972	2 Interpretation
48 [repealed]		3 Exclusion of Queen's Warehouse Regulations 1968
49 [repealed]		4 Transfer of tobacco from bonded warehouse to Airport Warehouse
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57 Precautions to be taken goods 58 Samples allowed by Col 59 Power of Collector of	without entry 57 Precautions to be taken by customs officers in warehousing goods 58 Samples allowed by Collector of Customs to be taken out 59 Power of Collector of Customs to allow owners to sort, or repack goods in warehouse 60 [repealed] 61 Security on entry outwards of goods in warehouse 62 [repealed] 63 [repealed] 64 Penalties on keepers of warehouse for not keeping uncustomed goods separate from duty paid goods or for allowing removal of uncustomed goods 65 Prohibition of goods being taken out of warehouse except on due entry and in presence of proper officer	and Spirits) Regulations 1954	2 Interpretation 3 Exclusion of Queen's Warehouse Regulations 1968 4 Transfer of wines and spirits to Airport Warehouse prior to exportation by air 5 Packaging of wines and spirits; identification of packages 6 Storage charges 7 Regulation of entry into Airport Warehouse 8 Sorting and porterage of packages of wines and spirits 9 Examination of packages in Airport Warehouse by customs officer 10 Tampering with packages of wines and spirits 11 Removal of wines and spirits from Airport Warehouse 12 Disposal of wines and spirits removed from Airport Warehouse 13 Duration of storage in Airport Warehouse; import duties 14 Liability for loss or damage to stored wines and spirits
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