Public Notice 17 – Supplemental 1

Bermuda Customs Declaration Guidelines:
BCD Type - IMPORTS

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;
“HBL” means House Bill of Lading
“Importer” means the person/company actually bring in the goods;
“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 1 should be read in conjunction with the main body of Public Notice 17. This Notice provides detailed guidelines for completing a BCD when dealing with a BCD Type: Import.

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:

<table>
<thead>
<tr>
<th>Hamilton Commercial Operations</th>
<th>Airport Commercial Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Custom House</td>
<td>L. F. Wade International Airport</td>
</tr>
<tr>
<td>40 Front Street</td>
<td>3 Cahow Way</td>
</tr>
<tr>
<td>Hamilton HM 12</td>
<td>St. George's DD 03</td>
</tr>
</tbody>
</table>

PO Box 2084
Hamilton HM HX

Telephone: (441) 295-4816
Fax: (441) 295-5392

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.
2 Completion of Required Fields for BCD Type: IMPORT

2.1. Goods being imported directly from the Port of Arrival

This section deals with goods being imported directly from the Port of Arrival and a sample BCD for illustrative purposes is provided.

All fields with \text{M} beside them are to be completed. Fields with \text{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.

For information on the proper usage of the various fields on the BCD please refer to Public Notice 17 - Appendix A.
# Bermuda Customs Declaration

## Import Details

- **Name:** XYZ COMPANY
- **Street:** 1A FRONT STREET
- **State/Province:** NEW HAVEN, CT
- **Zip Code:** 012345
- **Country:** USA

## Importer Details

- **Name:** XYZ COMPANY
- **Number/Street:** 40 ST JOHN'S ROAD
- **Parish:** PEMBROKE
- **Postal Code:** HM 12

## Transportation Details

- **Vessel/Voyage/Aircraft Flight Number:** OLE / 807
- **Port of Arrival:** HAM
- **Arrival/Departure Date:** 12 05 2011

## Manifest Details

- **Master Bill of Lading/Airway No.:** NY5002
- **House Bill of Lading/Airway No.:**
- **Container ID No.:** IC5123456-9

## Record No.

<table>
<thead>
<tr>
<th>Record No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 0 0 0 0 0</td>
<td>Furniture - Bedroom</td>
</tr>
</tbody>
</table>

## Tariff

- **Tariff No:** 9 4 0 3 - 5 0 0
- **Description:** Furniture - Bedroom

## Quantity Details

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Fiscal Details

- **Currency:** USD
- **Value:** 1000.00
- **Exchange Rate:** 1.00
- **Base Value:** 1000.00
- **Charges/Deductions:**

## Tax Details

<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>AUD</td>
<td>F</td>
<td>1000.00</td>
<td>22.22</td>
<td>222.50</td>
</tr>
<tr>
<td>WHA</td>
<td>F</td>
<td>1000.00</td>
<td>11.11</td>
<td>111.00</td>
</tr>
</tbody>
</table>

## Signature

- **Name:** TONY D. TRADER
- **ID No.:** 100987
- **Position:** AGT

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**Public Notice 17 – Supplemental 1**

**Bermuda Customs Declaration Guidelines: BCD Type - Imports**
BCD Control Field: BCD Type Code for Imports

- BCD Type Code must be "I".

Field 16 – Customs Procedure Code Information

- CPC must be in the 4xxx series.
2.2. Goods being imported from out of an LIC warehouse

This section deals with goods being imported to free circulation from out of an LIC warehouse and a sample BCD for illustrative purposes is provided. These instructions are valid for goods being imported from either the uncleared or segregated storage areas of an LIC warehouse; as well as, goods that may have been transferred from one LIC warehouse to another LIC warehouse.

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.

For information on the proper usage of the various fields on the BCD please refer to Public Notice 17 - Appendix A.
## Bermuda Customs Declaration

**Bermuda Customs Declaration Guidelines: BCD Type - Imports**

### Details

<table>
<thead>
<tr>
<th>Column</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Supplier</td>
</tr>
<tr>
<td>2</td>
<td>Importer</td>
</tr>
<tr>
<td>3</td>
<td>Vessel/Voyage/Aircraft Flight No.</td>
</tr>
<tr>
<td>4</td>
<td>Manifest No.</td>
</tr>
<tr>
<td>5</td>
<td>Country of Original Shipment</td>
</tr>
<tr>
<td>6</td>
<td>Warehouse Identification</td>
</tr>
<tr>
<td>7</td>
<td>Additional Information</td>
</tr>
<tr>
<td>8</td>
<td>Method of Payment</td>
</tr>
<tr>
<td>9</td>
<td>Charges/Deductions</td>
</tr>
<tr>
<td>10</td>
<td>Valuation Method</td>
</tr>
<tr>
<td>11</td>
<td>No. of Packages</td>
</tr>
<tr>
<td>12</td>
<td>Total No. of Records</td>
</tr>
<tr>
<td>13</td>
<td>Total Invoice Amount</td>
</tr>
<tr>
<td>14</td>
<td>Total payable Amount</td>
</tr>
<tr>
<td>15</td>
<td>Record No.</td>
</tr>
<tr>
<td>16</td>
<td>Circ.</td>
</tr>
<tr>
<td>17</td>
<td>Country of Origin</td>
</tr>
<tr>
<td>18</td>
<td>Tariff No.</td>
</tr>
<tr>
<td>19</td>
<td>Description</td>
</tr>
<tr>
<td>20</td>
<td>Quantity/Units</td>
</tr>
<tr>
<td>21</td>
<td>Quantity/Units 2</td>
</tr>
<tr>
<td>22</td>
<td>Supplementary Code</td>
</tr>
<tr>
<td>23</td>
<td>Tax Type</td>
</tr>
<tr>
<td>24</td>
<td>Taxable Value</td>
</tr>
<tr>
<td>25</td>
<td>Charges/Deductions</td>
</tr>
<tr>
<td>26</td>
<td>Tax Rate</td>
</tr>
<tr>
<td>27</td>
<td>Tax Amount</td>
</tr>
</tbody>
</table>

### Declaration

- **Supplier:** XYZ COMPANY
- **Import:** USA
- **Vessel/Voyage/Aircraft Flight No.:** OLÉ
- **Port of Arrival:** HAM
- **Arrival/Departure Date:** 12/08/2011
- **Manifest Details:** MANIFEST NO.
- **No. of Packages:** 2
- **Total No. of Records:** 001
- **Total Invoice Amount:** 1,000.00
- **Total payable Amount:** 233.60
- **Tariff No.:** 9403500
- **Description:** Furniture - Bedroom
- **Quantity/Units:** 100
- **Supplementary Code:**
- **Additional Information:**

### Total Due

<table>
<thead>
<tr>
<th>Type</th>
<th>Value</th>
<th>Taxable Value</th>
<th>Tax Rate</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>CUD</td>
<td>1000.00</td>
<td>22.25</td>
<td>1000.00</td>
<td>222.50</td>
</tr>
<tr>
<td>W/H/A</td>
<td>1000.00</td>
<td>1.11</td>
<td>1000.00</td>
<td>11.10</td>
</tr>
</tbody>
</table>

**Total Due:** 233.60

**Authorized Signature:**

Name: TONY D. TRADER
ID No.: 100987

Date: 13/08/2011
Capacity: AGT

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*Public Notice 17 – Supplemental 1*

*Bermuda Customs Declaration Guidelines: BCD Type - Imports*
BCD Control Field: BCD Type Code for Imports

- BCD Type Code must be “I”.

Field 2: Importer ID Number

- If the Declarant of the BCD is anyone other than the LIC operator then the CAPS Trader ID NO. cannot be “99999”.

Field 4: Manifest 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 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.

**Field 11: No. of Packages**

- This should relate only to the number of packages on the HBL associated with the goods being removed from the LIC warehouse.

**Field 16 – Customs Procedure Code Information**

- CPC must be in the 4xxx series.

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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

Phone: (441) 295-4816
Fax: (441) 295-5392
E-mail: customs@gov.bm
Website: www.customs.gov.bm