



GOVERNMENT OF BERMUDA  
Ministry of Finance

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**Customs Department**

# **BCD Codes**

**25<sup>th</sup> March 2024**

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## Introduction

### BCD Completion Codes – Version 2024.03.25

The following codes are for use when completing the BCD. The Customs Department reserves the right to add new or amend existing codes as and when the need arises. These codes will be published on the Government Portal ([www.gov.bm](http://www.gov.bm)), and advertised in the Hamilton Long Room. Queries regarding the existing codes, or the possible addition of a new code, should be directed to the IT Manager at the following address:

**IT Manager**  
**Custom House**  
**P.O. Box 2084**  
**Hamilton HMHX**

or at the following email address: [customs@gov.bm](mailto:customs@gov.bm)

#### ADDITIONAL INFORMATION—

DESCRIPTION	CODE
AC35 DIVERSION OF CPC 5922 BCD#	ACD
AC35 LETTER OF UNDERTAKING REF.#	ACL
AC35 ORIGINAL VENDOR BCD#	ACB
AC35 ULTIMATE BENEFICIARY	ACU
ADDITIONAL CONTAINER NUMBER	CTR
ADJUSTING ENTRY ORIGINAL REF	ADJ
AUTHORISE INITIAL INVENTORY	INI
BCD NUMBER	BCD
BCD SUBMITTED WITH TESTING	LIV
BDA DEPT. ENVIRONMENTAL PROTECTION PERMIT	BAP
CASE COUNT	CSC
CERTIFICATION BY BDA GOVT DEPT	CER
CITES CERTIFICATE	CIC
CLASSIFICATION OFFICE (REFER TO)	CLA
CONVENTION DETAILS	CON
CUSTOMS INVESTIGATIONS CASE	CAS
CUSTOMS NOTATION	CUS
DEPOSIT DETAILS	DEP
DETAINED GOODS	DET
EX BOND EXPLANATION	EBE

DESCRIPTION	CODE
EXPLOSIVES CERTIFICATE	EXC
FIREARMS CERTIFICATE	FAC
FREE ENTRY ORIGINAL REFERENCE	FRE
FREIGHT & WAREHOUSE CHARGES (LIC)	FWC
FUEL REBATE VARIANCE PERIOD	FRP
FUMIGATORS PERMIT	FUP
INVENTORY LISTING	ITY
INVOICE NUMBER	INV
LIC MOVE TO SEGREGATION BCD#	LMS
MASTER BILL OF LADING	MBO
MEAT CERTIFICATE	MCT
ORIGINATING LIC WAREHOUSE ID#	OLI
OTHER AIRCRAFT	OTA
OTHER SHIP DOCKYARD PORT	OSD
OTHER SHIP OTHER PORT	OTH
OTHER SHIPPING VESSEL HAMILTON	OTS
OTHER SHIPPING VESSEL ST. GEORGE	OSS
OTHER TEXT	TXT
PERMIT	PER
PHYTO SANITARY CERTIFICATE	PSC
SEE ATTACHED SHEET (PAPER BCD ONLY)	SEE
SHORT SHIPMENT/SHORT LANDED	SHS
SIMPLIFIED PROCEDURE NUMBER	SPN
SMALL BOX AGENT IMPORTS	SBX
SUPPLIER	SUP
TELECOMMUNICATIONS LICENSE	TEL
TEMPORARY IMPORT CERTIFICATE	TIC
TRANSFER IN WAREHOUSE ID	TIW
TRANSFER OUT WAREHOUSE ID	TOW
ULTIMATE CONSIGNEE REFERENCE	UCR
URGENT CONSIGNMENT	URG
USE OF GOODS (POST ONLY)	USE
VESSEL / AIRLINE CODE	VES

DESCRIPTION	CODE
VESSEL CLEARANCE REFERENCE NO.	VCN
VOYAGE / FLIGHT NUMBER	VOY
WEB TRADER USER	WEB

**BCD TYPES—**

DESCRIPTION	CODE
ADJUSTMENT	A
BOND	B
DEPOSIT	D
EXPORT	E
IMPORT	I
PRO FORMA	P
TEMPORARY	T

**CHARGES & DEDUCTIONS—**

DESCRIPTION	TYPE	CODE
COMMISSION/BROKERAGE (STATISTICAL)	S	190
COMMISSION/BROKERAGE EXCEPT BUYING (ADDITION)	A	191
BUYING COMMISSION/BROKERAGE (DEDUCTION)	D	192
CASH DISCOUNT (DEDUCTION)	D	212
MISC. CHARGE (ADDITION)	A	231
PAYMENT TERMS (DEDUCTION)	D	312
MISC. DISCOUNT (DEDUCTION)	D	522
FREIGHT CHARGE (STATISTICAL)	S	640
FREIGHT CHARGE (DEDUCTION)	D	642
INSURANCE CHARGES (STATISTICAL)	S	700
INSURANCE CHARGES (DEDUCTION)	D	702
PACKAGING/CONTAINERS (ADDITION)	A	801
COURIER/POSTAL GIFT ALLOWANCE (DEDUCTION)	D	902
OTHER ADDITIONS	A	991
OTHER DEDUCTIONS	D	992

DESCRIPTION	TYPE	CODE
TYPE A = ADDITION      TYPE D = DEDUCTION      TYPE S = STATISTICAL		

**COUNTRY—**

DESCRIPTION	CODE
AFGHANISTAN	AF
ÅLAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARGENTINA	AR
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT

DESCRIPTION	CODE
BOLIVIA	BO
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO
BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF
BURUNDI	BI
CAMBODIA	KH
CAMEROON	CM
CANADA	CA
CAPE VERDE	CV
CAYMAN ISLANDS	KY
CENTRAL AFRICAN REPUBLIC	CF
CHAD	TD
CHILE	CL
CHINA	CN
CHRISTMAS ISLAND	CX
COCOS (KEELING) ISLANDS	CC
COLOMBIA	CO
COMOROS	KM
CONGO	CG
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
COOK ISLANDS	CK

DESCRIPTION	CODE
COSTA RICA	CR
CÔTE D'IVOIRE	CI
CROATIA	HR
CUBA	CU
CYPRUS	CY
CZECH REPUBLIC	CZ
DENMARK	DK
DJIBOUTI	DJ
DOMINICA	DM
DOMINICAN REPUBLIC	DO
EAST TIMOR	TP
ECUADOR	EC
EGYPT	EG
EL SALVADOR	SV
EQUATORIAL GUINEA	GQ
ERITREA	ER
ESTONIA	EE
ETHIOPIA	ET
FALKLAND ISLANDS (MALVINAS)	FK
FAROE ISLANDS	FO
FIJI	FJ
FINLAND	FI
FRANCE	FR
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF
FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH
GIBRALTAR	GI

DESCRIPTION	CODE
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUERNSEY	GG
GUINEA	GN
GUINEA-BISSAU	GW
GUYANA	GY
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (SEE VATICAN CITY STATE)	
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISLE OF MAN	IM
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP
JERSEY	JE
JORDAN	JO
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI

DESCRIPTION	CODE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP
KOREA, REPUBLIC OF	KR
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB
LESOTHO	LS
LIBERIA	LR
LIBYAN ARAB JAMAHIRIYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN

DESCRIPTION	CODE
MONTENEGRO	ME
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL
NETHERLANDS ANTILLES	AN
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO
OMAN	OM
PAKISTAN	PK
PALAU	PW
PALESTINIAN TERRITORY, OCCUPIED	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT



DESCRIPTION	CODE
PUERTO RICO	PR
QATAR	QA
RÉUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW
SAINT HELENA	SH
SAINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA	RS
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
SOUTH SUDAN, REPUBLIC OF	SS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR

DESCRIPTION	CODE
SVALBARD AND JAN MAYEN ISLANDS	SJ
SWAZILAND	SZ
SWEDEN	SE
SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY
TAIWAN, PROVINCE OF CHINA	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK
TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM
URUGUAY	UY
UZBEKISTAN	UZ
VANUATU	VU
VATICAN CITY STATE (HOLY SEE)	VA
VENEZUELA	VE
VIETNAM	VN

DESCRIPTION	CODE
VIRGIN ISLANDS, BRITISH	VG
VIRGIN ISLANDS, U.S.	VI
WALLIS AND FUTUNA	WF
WESTERN SAHARA	EH
YEMEN	YE
ZAIRE (SEE CONGO, THE DEMOCRATIC REPUBLIC OF THE)	
ZAMBIA	ZM
ZIMBABWE	ZW

DESCRIPTION	CODE
EX-BOND	EB
INITIALISE BOND	IB

### CURRENCY—

DESCRIPTION	CODE
AUSTRALIA DOLLAR	AUD
BERMUDA DOLLAR	BMD
CANADA DOLLAR	CAD
DENMARK KRONA	DKK
EURO	EUR
HONG KONG DOLLAR	HKD
JAMAICA DOLLAR	JMD
JAPAN YEN	JPY
NEW ZEALAND DOLLAR	NZD
NORWAY KRONA	NOK
SINGAPORE DOLLAR	SGD
SWEDEN KRONA	SEK
SWITZERLAND FRANC	CHF
UNITED KINGDOM POUND	GBP
US DOLLAR	USD

**CUSTOMS PROCEDURE CODES (CPC)—**

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
1001	LIC PRO FORMA	P	N/A	N/A
1002	BOND PRO FORMA	P	N/A	N/A
1003	EMERGENCY RELIEF PRO FORMA	P	N/A	N/A
1004	REGULAR DEPOSIT	D	DEP / D	150% of First Schedule rate
1005	MOVEMENT OF UNCLEARED GOODS TO SEGREGATED AREA OF LIC	P	N/A	N/A
1006	TRANSFER OF GOODS FROM ONE LIC TO ANOTHER LIC	P	N/A	N/A
1007	MOVEMENT OF GOODS FROM LIC TO QWH	P	N/A	N/A
1008	MOVEMENT OF GOODS TO BONDED WAREHOUSE FROM LIC	P	N/A	N/A
1009	MOVEMENT OF GOODS TO QWH FROM PORT OF ARRIVAL	P	N/A	N/A
3000	GOODS EXPORTED FROM BERMUDA, INCLUDING EXPORTATION UPON TRANSHIPMENT; EXCEPTING - • GOODS MENTIONED IN CPC 3001 THROUGH CPC 3018 INCLUSIVE	E A	CUD / E	0%
3001	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - LIQUOR.	E	CUD / C WSF / F	25¢ per l or part of a l, per package
3002	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.	E	CUD / C WSF / F	12¢ per l
3003	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.	E	CUD / E WSF / F	0%
3004	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,	E	CUD / C WSF / F	10%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
	3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3018 - TOBACCO, CIGARS OR CIGARETTES.			
3005	GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - LIQUOR.	E	CUD / C	12¢ per l
3006	GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - TOBACCO, CIGARS OR CIGARETTES.	E	CUD / C	10%
3007	REPEALED 31 MARCH 2013	N/A	N/A	N/A
3008	GOODS MANUFACTURED IN, OR THE PRODUCT OF, BERMUDA.	E	CUD / E	0%
3009	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 -1. ANY BONA FIDE OWNER OF THE GOODS WHO IS THEMSELVES IN TRANSIT THROUGH BERMUDA; OR 2. THE CARRIER OF THE GOODS OR ANY AGENT OF SUCH CARRIER HAS ANY FINANCIAL INTEREST IN THE GOODS.	E A	CUD / E	0%
3010	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.	E A	CUD / E	0%
3011	GOODS FOR SHIPS' STORES OR FUEL, OR AIRCRAFT STORES' OR FUEL; EXCEPTING -GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE. <b>SEE CPC 3411 FOR GOODS TAKEN OUT OF BOND</b>	E A	CUD / E WHA / F WHA/ E	0%
3012	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. <b>SEE CPC 3412 FOR GOODS TAKEN OUT OF BOND</b>	E	CUD / E	0%
3013	GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN ERROR, ARE EXPORTED.	E	CUD / E	0%
3014	GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN EMERGENCY, ARE EXPORTED.	E	CUD / E	0%
3015	GOODS HAVING BEEN USED BONA FIDE IN CONNECTION WITH THE IMPORTATION OF GOODS INTO BERMUDA, ARE EXPORTED.	E	CUD / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
3016	GOODS WHICH HAVE BEEN POSTED IN BERMUDA AND ARE NOT ACCOMPANIED BY ANYTHING OTHER THAN CORRESPONDENCE.	E	CUD / E	0%
3017	REPEALED 31 MARCH 2012	N/A	N/A	N/A
3018	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - CIGARETTES. <b>SEE CPC 3104</b>	E	CUD / E WSF / F	0% on first 1000 cigarettes or less
3101	EXPORT OF GOODS TO BE REPLACED UNDER WARRANTY	E	CUD / E	0%
3102	TEMPORARY EXPORT OF GOODS FOR REPAIRS	E	CUD / E	0%
3103	TEMPORARY EXPORT OF GOODS TO BE REPAIRED UNDER WARRANTY	E	CUD / E	0%
3104	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - CIGARETTES. <b>SEE CPC 3018</b>	E	CUD / C WSF / F	10% on value of cigarettes over initial 1000 cigarettes
3105	EXBOND EXPORT OF CIGARS & TOBACCO WITH ACCOMPANYING PERSONS <b>SEE CPC 3004</b>	E	CUD / C WSF / F	10%
3411	GOODS FOR SHIPS' STORES OR FUEL, OR AIRCRAFT STORES' OR FUEL; EXCEPTING - GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE. SEE CPC 3011 FOR NON-BONDED GOODS	E	CUD / E WHA / F WHA/ E	0%
3412	BONDED 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. <b>SEE CPC 3012 FOR NON-BONDED GOODS</b>	E	CUD / E	0%
3413	GOODS INTENDED FOR BOND, HAVING LANDED IN BERMUDA IN ERROR	E	CUD / E	0%
3502	REPEALED 08 JULY 2015	N/A	N/A	N/A
3503	EXPIRED	N/A	N/A	N/A
3504	EXPORT OF GOODS THAT WERE TEMPORARILY IMPORTED OTHER THAN UNDER CPC 5000	E A	CUD / E	0%
3505	EXPORT OF GOODS THAT WERE TEMPORARILY IMPORTED UNDER CPC 5000	E A	CUD / E	0%
3904	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4000	GOODS IMPORTED TO FREE CIRCULATION	I A B	CUD / F CUD / H WHA / F WHA / E	See First Schedule
4012	FREE ENTRY	I A	CUD / E WHA / F WHA / E	0%
4098	EXPIRED	N/A	N/A	N/A
4099	EXPIRED	N/A	N/A	N/A
4101	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4102	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4103	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4104	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4105	REPEALED 31 MARCH 2011	N/A	N/A	N/A
4106	AIRCRAFT LUBRICANTS	I A	CUD / E WHA / E	0%
4107	REPEALED 31 MARCH 2011	N/A	N/A	N/A
4108	BOOKS AND BLANK FORMS FOR USE IN CONNECTION WITH FREIGHT AND PASSENGER BUSINESS	I A	CUD / E WHA / F WHA / E	0%
4109	EQUIPMENT USED IN OPERATING AND MAINTAINING PORTS, AIRPORTS AND INLAND CLEARANCE WAREHOUSES	I A	CUD / E WHA / F WHA / E	0%
4110	GOODS FOR EDUCATIONAL INSTITUTIONS	I A	CUD / E WHA / E	0%
4111	HOSPITAL EQUIPMENT	I A	CUD / E WHA / F WHA / E	0%
4112	REPEALED 31 MARCH 2016	N/A	N/A	N/A
4118	PREVENTIVE DENTAL PROGRAMME	I A	CUD / E WHA / F WHA / E	0%
4119	VESSELS (ARTICLES AND PARTS)	I A	CUD / E WHA / F WHA / E	0%
4120	NAVIGATIONAL MARKERS	I A	CUD / E WHA / F WHA / E	0%
4121	REPEALED 31 MARCH 2015	N/A	N/A	N/A

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4122	PARTS FOR WATER FILTERING OR PURIFYING MACHINERY AND APPARATUS	I A	CUD / E WHA / F WHA / E	0%
4123	APPARATUS AND EQUIPMENT FOR WASTE TREATMENT	I A	CUD / E WHA / F WHA / E	0%
4124	BERMUDA TOURISM AUTHORITY (PRIZES)	I A	CUD / E WHA / E	0%
4125	GOODS FOR THE USE OF THE GOVERNOR SEE CPC 4706 FOR GOODS TAKEN OUT OF BOND	I A	CUD / E WHA / E	0%
4126	GOODS FOR THE USE OF THE DEPUTY GOVERNOR SEE CPC 4707 FOR GOODS TAKEN OUT OF BOND	I A	CUD / E WHA / E	0%
4127	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4128	DOCUMENTS, EXHIBITS AND EQUIPMENT RELATING TO ARBITRATION PROCEEDINGS IN BERMUDA	I A	CUD / E WHA / F WHA / E	0%
4129	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4130	ELECTRIC GENERATING EQUIPMENT	I A	CUD / E WHA / F WHA / E	0%
4131	GOODS FOR SEWAGE SYSTEMS	I A	CUD / E WHA / F WHA / E	0%
4132	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4133	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4134	MATRICES FOR PRINTING PURPOSES	I A	CUD / E WHA / F WHA / E	0%
4136	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4137	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4138	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4139	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4140	GOODS FOR YOUTH ORGANIZATIONS	I A	CUD / E WHA / E	0%
4141	COMMUNITY SERVICE VEHICLE	I A	CUD / E WHA / F WHA / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4142	GOODS FOR EMERGENCY SERVICES	I A	CUD / E WHA / F WHA / E	0%
4143	STAINED GLASS WINDOWS	I A	CUD / E WHA / E	0%
4144	MUSICAL ORGANS, PARTS AND ACCESSORIES	I A	CUD / E WHA / E	0%
4145	CHURCH BELLS AND ENVELOPES FOR TITHES	I A	CUD / E WHA / E	0%
4146	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4147	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4148	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4149	MEDIA FOR PUBLIC BROADCASTING	I A	CUD / C WHA / F WHA / E	5%
4150	GOODS USED BY THE PRINTING INDUSTRY	I A	CUD / C WHA / F WHA / E	15%
4151	PLASTIC ARTICLES FOR THE CONVEYANCE OR PACKING OF LOCAL PRODUCTS OR MANUFACTURES	I A	CUD / C WHA / F WHA / E	15%
4152	PAPER FOR USE IN THE PRINTING INDUSTRY	I A	CUD / E WHA / F WHA / E	0%
4153	PAPER PACKING CONTAINERS FOR THE CONVEYANCE OR PACKING OF LOCAL PRODUCTS OR MANUFACTURES	I A	CUD / E WHA / F WHA / E	0%
4154	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4155	ARTICLES TO FACILITATE THE LOADING AND DISCHARGING OF CARGO AND PASSENGERS	I A	CUD / C WHA / F WHA / E	10%
4156	PORTABLE COMPUTERS, PARTS AND ACCESSORIES	I A	CUD / C WHA / E	5%
4157	SPECIALISED EQUIPMENT FOR THE PHYSICALLY DISABLED	I A	CUD / E WHA / F WHA / E	0%
4159	HORSE-DRAWN CARRIAGES	I A	CUD / E WHA / F WHA / E	0%



CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4160	COMMERCIAL TOUR BOATS	I A	CUD / C WHA / F WHA / E	10%
4161	REPEALED 31 MARCH 2014	N/A	N/A	N/A
4162	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4163	REPEALED 31 MARCH 2018	N/A	N/A	N/A
4164	AIRCRAFT TOOLS, INSTRUCTIONAL FILMS	I A	CUD / E WHA / E	0%
4165	BULLION, FOR INVESTMENT	I A	CUD / E WHA / F WHA / E	0%
4166	RUBBER PLATES, SHEETS OR STRIPS	I A	CUD / E WHA / F WHA / E	0%
4167	TELECOMMUNICATIONS EQUIPMENT	I A	CUD / E WHA / F WHA / E	0%
4168	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4169	MEDICAL EQUIPMENT AND SUPPLIES	I A	CUD / E WHA / F WHA / E	0%
4170	BUILDING MATERIALS AND RELATED EQUIPMENT- BERMUDA HOUSING CORPORATION OR OTHER APPROVED DEVELOPER	I A	CUD / E WHA / F WHA / E	0%
4171	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4172	GOODS FOR NATIONAL SECURITY	I A	CUD / E WHA / E	0%
4174	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4175	GOODS FOR COMMUNITY SPORTS FACILITIES	I A	CUD / E WHA / F WHA / E	0%
4176	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4177	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4178	MOTOR LIMOUSINES	I A	CUD / C WHA / F WHA / E	10%
4179	MOTOR HEARSEES	I A	CUD / C WHA / F WHA / E	10%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4180	MOTOR TAXIS	I A	CUD / C WHA / F WHA / E	10%
4181	REPEALED 31 MARCH 2014	N/A	N/A	N/A
4182	FIRE SAFETY EQUIPMENT	I A	CUD / E WHA / F WHA / E	0%
4183	HUMANITARIAN AID	I A	CUD / E WHA / E	0%
4184	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4185	GOODS FOR THE KEMH REDEVELOPMENT PROJECT- PROJECT COMPANY CONTROLLER CERTIFIED	I A	CUD / E WHA / E	0%
4186	GOODS FOR THE KEMH REDEVELOPMENT PROJECT- BERMUDA HOSPITAL BOARD CHIEF FINANCIAL OFFICER CERTIFIED	I A	CUD / E WHA / E	0%
4187	REPEALED 31 MARCH 2017	N/A	N/A	N/A
4188	ELECTRONIC SURVEILLANCE EQUIPMENT	I A	CUD / E WHA / F WHA / E	0%
4189	REPEALED 31 MARCH 2017	N/A	N/A	N/A
4190	GOODS FOR COMMERCIAL PRINTING OF FOREIGN NEWSPAPERS	I A	CUD / C WHA / F WHA / E	15%
4191	PAPER FOR COMMERCIAL PRINTING OF FOREIGN NEWSPAPERS	I A	CUD / C WHA / F WHA / E	10%
4192	MARINE SAFETY EQUIPMENT AND PARTS	I A	CUD / E WHA / F WHA / E	0%
4193	MOTOR TAXIS FOR TRANSPORT OF DISABLED PERSONS	I A	CUD / C WHA / F WHA / E	8%
4194	REPEALED 15 OCTOBER 2013	N/A	N/A	N/A
4195	GOODS FOR POLLUTION CONTROL	I A	CUD / E WHA / F WHA / E	0%
4196	SUPPLIES FOR HONORARY CONSUL	I A	CUD / E WHA / F WHA / E	0%
4197	REPEALED 31 MARCH 2021	N/A	N/A	N/A

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4198	AWARDS	I A	CUD / E WHA / F WHA / E	0%
4199	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4201	POPPIES	I A	CUD / E WHA / E	0%
4202	GOODS FOR USE AS MEMORIALS	I A	CUD / E WHA / F WHA / E	0%
4203	SAMPLES OF GOODS	I A	CUD / E WHA / F WHA / E	0%
4204	GOODS ACQUIRED BY GOVERNMENT FROM A FOREIGN GOVERNMENT	I A	CUD / E WHA / E	0%
4205	COMMERCIAL BINDERY SUPPLIES	I A	CUD / C WHA / F WHA / E	15%
4206	ELECTRIC MOTORS FOR BOATS	I A	CUD / E WHA / F WHA / E	0%
4207	GOODS FOR RAILWAY TRAIL	I A	CUD / E WHA / F WHA / E	0%
4208	GOODS FOR INTEGRATED ELECTRONIC COMMUNICATIONS NETWORKS	I A	CUD / E WHA / F WHA / E	0%
4209	GOODS FOR DEMAND-SIDE MANAGEMENT SYSTEMS	I A	CUD / E WHA / F WHA / E	0%
4210	GOODS FOR GOVERNMENT CAPITAL EXPENDITURE SCHEMES	I A	CUD / E WHA / F WHA / E	0%
4211	GOODS FOR GLOBAL MARINE SYSTEMS (BERMUDA) LIMITED	I A	CUD / E WHA / F WHA / E	0%
4212	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4213	REPEALED 31 MARCH 2016	N/A	N/A	N/A
4214	REPEALED 31 MARCH 2021	N/A	N/A	N/A
4215	GOODS FOR COMMERCIAL FOOD PRODUCTION	I A	CUD / E WHA / F WHA / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4216	GOODS FOR MUSEUMS	I A	CUD / E WHA / E	0%
4217	GOODS FOR OCEAN SCIENTIFIC RESEARCH, ENVIRONMENTAL PROTECTION OR EDUCATION	I A	CUD / E WHA / E	0%
4218	FUEL FOR COMMERCIAL FISHING VESSELS SEE CPC 4710 FOR BONDED FUELS	I A	CUD / E WHA / F WHA / E	0%
4219	FUEL FOR COMMERCIAL TOUR BOATS SEE CPC 4711 FOR BONDED FUELS	I A	CUD / E WHA / F WHA / E	0%
4220	PASSENGER MOTOR CARS LICENSED AS TRUCKS	I A	CUD / C WHA / F WHA / E	35%
4221	GOODS FOR GIVE BACK, GETTING BACK NEIGHBORHOOD BEAUTIFICATION INITIATIVE	I A	CUD / E WHA / F WHA / E	0%
4222	GOODS FOR ROYAL BERMUDA REGIMENT	I A	CUD / E WHA / F WHA / E	0%
4223	REPEALED 31 MARCH 2018	N/A	N/A	N/A
4224	GOODS FOR THE ST. GEORGE'S MARINA DEVELOPMENT PROJECT	I A	CUD / E WHA / F WHA / E	0%
4225	GOODS FOR THE AIRPORT REDEVELOPMENT	I A	CUD / E WHA / F WHA / E	0%
4226	GOODS FOR RENEWABLE ENERGY SYSTEMS	I A	CUD / E WHA / F WHA / E	0%
4227	GOODS FOR ELECTRIC VEHICLES	I A	CUD / E WHA / F WHA / E	0%
4228	GOODS FOR THE AIRPORT UTILITY SCALE – SOLAR PV INSTALLATION	I A	CUD / E WHA / F WHA / E	0%
4229	GOODS FOR LOCAL COMMERCIAL MANUFACTURING	I A B	CUD / C WHA / F WHA / E	5%
4230	SPECIALIZED VEHICLES FOR THE PHYSICALLY DISABLED	I A	CUD / C WHA / F WHA / E	35%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4231	SPORTING EVENTS APPROVED BY THE BERMUDA TOURISM AUTHORITY	I A	CUD / E WHA / F WHA / E	0%
4232	GOODS FOR SENIORS AND DISABLED PERSONS HOUSING	I A	CUD / E WHA / F WHA / E	0%
4233	ARTICLES AND PARTS (COMMERCIAL TOUR BOATS)	I A	CUD / C WHA / F WHA / E	5%
4234	GOODS FOR LOCAL GENETIC TESTING AND RESEARCH	I A	CUD / C WHA / F WHA / E	5%
4235	PERSONAL PROTECTIVE EQUIPMENT AND SUPPLIES	I A	CUD / E WHA / E	0%
4236	GOODS FOR INTERNATIONAL ORGANIZATIONS	I A	CUD / E WHA / F WHA / E	0%
4237	GOODS ELIGIBLE FOR BUSINESS END-USE RELIEF	I A	CUD / E WHA / E	0%
4238	EXPIRED 30 SEPTEMBER 2021	N/A	N/A	N/A
4239	GOODS FOR NASA SPACE FLIGHT TEMPORARY MOBILE TRACKING STATION	I A	CUD / E WHA / F WHA / E	0%
4240	HOSPITAL OPERATING SUPPLIES	I A	CUD / E WHA / F WHA / E	0%
4241	GOODS FOR LOCAL COMMERCIAL MANUFACTURING OF BREAD AND BAKED GOODS	I A	CUD / E WHA / F WHA / E	0%
4242	SCHOOL UNIFORMS FOR LOCAL SALE	I A	CUD / E WHA / F WHA / E	0%
4243	AGGREGATE FOR LOCAL COMMERCIAL MANUFACTURING OF STRUCTURAL CONCRETE PRODUCTS OR ASPHALT CONCRETE	I A	CUD / E WHA / F WHA / E	0%
4244	GOODS FOR BERMUDA'S INTERNATIONAL SPORTS TEAMS	I A	CUD / E WHA / F WHA / E	0%
4245	GOODS FOR PERSONAL CARE SERVICE PROVIDER PREMISES CAPITAL INVESTMENT SCHEMES	I A	CUD / E WHA / F WHA / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4246	GOODS FOR DAY CARE CENTRES AND DAY CARE PROVIDERS	I A	CUD / E WHA / F WHA / E	0%
4301	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4302	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4303	REPEALED 31 MARCH 2011	N/A	N/A	N/A
4304	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4305	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4306	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4307	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4308	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4309	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4310	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4311	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4312	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4313	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4314	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4315	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4316	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4317	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4318	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4319	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4320	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4321	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4322	REPEALED 31 MARCH 2013	N/A	N/A	N/A
4323	PRODUCE OR MANUFACTURES OF BERMUDA	I A	CUD / E WHA / F WHA / E	0%
4324	GOODS BROUGHT BACK TO BERMUDA – DUTY PAID GOODS <b>SEE CPC 4417 FOR GOODS THAT UNDERWENT REPAIRS</b>	I A	CUD / E WHA / F WHA / E	0%
4325	GOODS BROUGHT BACK TO BERMUDA – WARRANTY REPAIRS	I A	CUD / E WHA / F WHA / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4326	WARRANTY REPLACEMENTS	I A	CUD / E WHA / F WHA / E	0%
4404	EXPIRED	N/A	N/A	N/A
4405	EXPIRED	N/A	N/A	N/A
4406	EXPIRED	N/A	N/A	N/A
4407	ENTRY OF GOODS DAMAGED BY SEA OR ACCIDENT	I A	CUD / F WHA / F WHA / E	see First Schedule
4408	BONA FIDE GIFTS TO A VALUE NOT EXCEEDING \$30 PER POSTAL PACKET OR PER COURIER PACKAGE (TARIFF CODE 9803.181)	I A	CUD / F WHA / F WHA / E	See First Schedule
4409	ENTRY OF GOODS BEING DERELICT, JETSAM, FLOTSAM OR WRECK	I A	CUD / F WHA / F WHA / E	See First Schedule
4410	UNACCOMPANIED PERSONAL GOODS - USED PERSONAL EFFECTS (TARIFF CODE 9802.102)	I A	CUD / E WHA / F WHA / E	0%
4411	REPEALED 31 MARCH 2016	N/A	N/A	N/A
4412	UNACCOMPANIED PERSONAL GOODS - USED PERSONAL BAGGAGE IMPORTED BY RETURNING ISLANDERS OR BY IMMIGRANTS (TARIFF CODE 9802.101); OR, USED PERSONAL EFFECTS (TARIFF CODE 9802.102)	I A	CUD / E WHA / F WHA / E	0%
4413	UNACCOMPANIED PERSONAL GOODS - IMPORTED FOR RE-EXPORT (TARIFF CODE 9802.200)	I A	CUD / E WHA / F WHA / E	0%
4414	RETAIL SHOPS DUTY DEFERMENT	I A	CUD / F WHA / F WHA / E	See First Schedule
4415	UNACCOMPANIED PERSONAL GOODS - AWARDS (TARIFF CODE 9802.103)	I A	CUD / E WHA / F WHA / E	0%
4416	UNACCOMPANIED PERSONAL GOODS - INHERITED EFFECTS (TARIFF CODE 9802.104)	I A	CUD / E WHA / F WHA / E	0%
4417	REPAIRED GOODS BROUGHT BACK TO BERMUDA OTHER THAN UNDER CPC 4324	I A	CUD / F WHA / F WHA / E	See First Schedule
4418	ACCOMPANIED PERSONAL GOODS OF TARIFF CODE 9801.419 WITH A RATE OF DUTY OTHER THAN 0%	I A	CUD / C WHA / F WHA / E	25%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4501	GOODS FOR APPROVED SCHEMES UNDER THE ECONOMIC DEVELOPMENT ACT 1968	I A	CUD / F WHA / F WHA / E	See First Schedule
4502	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4503	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4504	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4505	EXPIRED	N/A	N/A	N/A
4506	GOODS FOR CONSULAR STAFF	I A	CUD / E WHA / E	0%
4507	EXPIRED 31 MAY 2005	N/A	N/A	N/A
4508	HER MAJESTY'S FORCES GOODS	I A	CUD / E WHA / E	0%
4509	GOODS FOR HOTEL REFURBISHMENT	I A	CUD / E WHA / F WHA / E	0%
4510	GOODS FOR INTERNATIONAL MONETARY FUND	I A	CUD / E WHA / E	0%
4511	REPEALED 08 JULY 2015	N/A	N/A	N/A
4512	SUSPENDED	N/A	N/A	N/A
4513	EXPIRED	N/A	N/A	N/A
4514	EXPIRED	N/A	N/A	N/A
4515	GOODS FOR UNITED STATES CONSULAR STAFF <b>SEE CPC 4708 FOR GOODS TAKEN OUT OF BOND</b>	I A	CUD / E WHA / E	0%
4516	GOODS FOR UNITED STATES PRECLEARANCE OFFICIALS <b>SEE CPC 4708 FOR GOODS TAKEN OUT OF BOND</b>	I A	CUD / E WHA / E	0%
4517	CAPITAL GOODS FOR RESTAURANT REFURBISHMENT	I A	CUD / E WHA / F WHA / E	0%
4518	GOODS FOR HOTEL DEVELOPMENT	I A	CUD / E WHA / F WHA / E	0%
4519	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4520	EXPIRED 31 DECEMBER 2007	N/A	N/A	N/A
4521	EXPIRED 31 DECEMBER 2007	N/A	N/A	N/A
4522	EXPIRED 31 DECEMBER 2007	N/A	N/A	N/A
4523	EXPIRED 31 DECEMBER 2007	N/A	N/A	N/A



CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4524	EXPIRED 31 MARCH 2021	N/A	N/A	N/A
4525	REVOKED 31 MARCH 2015	N/A	N/A	N/A
4526	EXPIRED 31 MARCH 2021	N/A	N/A	N/A
4527	EXPIRED 31 MARCH 2009	N/A	N/A	N/A
4528	EXPIRED 31 MARCH 2009	N/A	N/A	N/A
4529	EXPIRED 31 MARCH 2010	N/A	N/A	N/A
4530	EXPIRED 31 MAY 2013	N/A	N/A	N/A
4531	REVOKED 31 MARCH 2021	N/A	N/A	N/A
4532	GOODS FOR CAPITAL INVESTMENT IN A RETAIL SHOP	I A	CUD / E WHA / F WHA / E	0%
4533	EXPIRED 31 JULY 2008	N/A	N/A	N/A
4534	EXPIRED 31 JULY 2008	N/A	N/A	N/A
4535	ECONOMIC EMPOWERMENT ZONE NORTH EAST HAMILTON ("EEZ")	I A	CUD / F WHA / F WHA / E	See First Schedule
4536	EXPIRED 31 MARCH 2018	N/A	N/A	N/A
4537	EXPIRED 31 MARCH 2013	N/A	N/A	N/A
4538	REPEALED 15 OCTOBER 2013	N/A	N/A	N/A
4539	EXPIRED 31 MARCH 2016	N/A	N/A	N/A
4540	REVOKED 31 MARCH 2015	N/A	N/A	N/A
4541	GOODS IMPORTED BY EUROPEAN SPACE AGENCY	I A	CUD / E WHA / E	0%
4542	REVOKED 31 MARCH 2015	N/A	N/A	N/A
4543	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4544	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4545	REPEALED 31 MARCH 2015	N/A	N/A	N/A
4546	EXPIRED 31 MAY 2017	N/A	N/A	N/A
4547	REPEALED 15 OCTOBER 2013	N/A	N/A	N/A
4548	REPEALED 15 OCTOBER 2013	N/A	N/A	N/A
4549	EXPIRED 1 SEPTEMBER 2015	N/A	N/A	N/A
4550	EXPIRED 1 SEPTEMBER 2015	N/A	N/A	N/A
4551	EXPIRED 1 JANUARY 2020	N/A	N/A	N/A

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4552	EXPIRED 1 APRIL 2019.	N/A	N/A	N/A
4553	EXPIRED 31 MARCH 2019	N/A	N/A	N/A
4554	GOODS FOR HOTEL DEVELOPMENT AT MORGAN'S POINT	I A	CUD / E WHA / F WHA / E	0%
4555	EXPIRED 1 MARCH 2020.	N/A	N/A	N/A
4556	GOODS FOR HOTEL DEVELOPMENT AT ST. GEORGE'S RESORT	I A	CUD / E WHA / F WHA / E	0%
4557	EXPIRED 20 JUNE 2021	N/A	N/A	N/A
4558	RESCINDED 07 APRIL 2017	N/A	N/A	N/A
4559	GOODS FOR NCL TENDER SERVICE	I A	CUD / E WHA / E	0%
4560	EXPIRED FEBRUARY 2017	N/A	N/A	N/A
4561	EXPIRED 01 OCTOBER 2021	N/A	N/A	N/A
4562	GOODS FOR BERMUDA AIRPORT AUTHORITY	I A	CUD / E WHA / F WHA / E	0%
4563	EXPIRED 23 MARCH 2021	N/A	N/A	N/A
4564	GOODS FOR FRYDAYS TRAMPOLINE PARK	I A	CUD / E WHA / E	0%
4565	EXPIRED 31 JANUARY 2021	N/A	N/A	N/A
4566	EXPIRED 31 JANUARY 2019	N/A	N/A	N/A
4567	EXPIRED 31 OCTOBER 2020	N/A	N/A	N/A
4568	EXPIRED 27 MAY 2023	N/A	N/A	N/A
4569	EXPIRED 30 SEPTEMBER 2022	N/A	N/A	N/A
4570	EXPIRED 12 OCTOBER 2020	N/A	N/A	N/A
4580	BERMUDIANA BEACH RESORT-TOURISM INVESTMENT ORDER 2018	I A	CUD / E WHA / F WHA / E	0%
4581	ST. GEORGE'S CLUB-TOURISM INVESTMENT ORDER 2020	I A	CUD / E WHA / F WHA / E	0%
4582	EXPIRED 31 MARCH 2021	N/A	N/A	N/A
4583	ROSEWOOD BERMUDA-TOURISM INVESTMENT ORDER 2020	I A	CUD / E WHA / F WHA / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4584	NAUTILUS BERMUDA-TOURISM INVESTMENT ORDER 2021	I A	CUD / E WHA / F WHA / E	0%
4585	BERMUDA HOUSING TRUST ACT 1965	I A	CUD / E WHA / F WHA / E	0%
4586	ECONOMIC EMPOWERMENT ZONE (“EEZ”) - ST. GEORGE’S	I A	CUD / F WHA / F WHA / E	See First Schedule
4587	CAMBRIDGE BEACHES RESORT & SPA-TOURISM INVESTMENT ORDER 2022	I A	CUD / E WHA / F WHA / E	0%
4588	ECONOMIC EMPOWERMENT ZONE (“EEZ”) - SOMERSET	I A	CUD / F WHA / F WHA / E	See First Schedule
4589	ECONOMIC EMPOWERMENT ZONE (“EEZ”) - SOUTH EAST HAMILTON	I A	CUD / F WHA / F WHA / E	See First Schedule
4700	REMOVAL OF GOODS IN BOND TO FREE CIRCULATION / HOME USE	I	CUD / F WSF / F	See First Schedule
4701	GAS OILS (DIESEL) - BERMUDA HOSPITALS BOARD	I	CUD / C	28¢ per l
4702	GAS OILS (DIESEL) - HOTELS	I	CUD / C	14.5¢ per l
4703	GAS OILS (DIESEL) - BELCO	I	CUD / C	20¢ per l
4704	REPEALED 31 MARCH 2017	N/A	N/A	N/A
4705	GAS OILS (FUEL OIL) - BELCO	I	CUD / C	20¢ per l
4706	REMOVAL OF GOODS IN BOND UNDER CONCESSION TO THE GOVERNOR <b>SEE CPC 4125 FOR NON-BONDED GOODS</b>	I	CUD / E WSF / F	0%
4707	REMOVAL OF GOODS IN BOND UNDER CONCESSION TO THE DEPUTY GOVERNOR <b>SEE CPC 4126 FOR NON-BONDED GOODS</b>	I	CUD / E WSF / F	0%
4708	REMOVAL OF GOODS IN BOND UNDER CONCESSION TO THE US MISSION <b>SEE CPC 4515 &amp; 4516 FOR NON-BONDED GOODS</b>	I	CUD / E WSF / F	0%
4709	REMOVAL OF GOODS IN BOND UNDER CONCESSION TO AN APPROVED ORGANISATION UNDER CPC 4217 <b>SEE CPC 4217 FOR NON-BONDED GOODS</b>	I	CUD / E WSF / F	0%
4710	REMOVAL OF FUEL IN BOND FOR COMMERCIAL FISHING VESSELS <b>SEE CPC 4218 FOR NON-BONDED FUELS</b>	I	CUD / E WSF / F	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
4711	REMOVAL OF FUEL IN BOND FOR COMMERCIAL TOUR BOATS <b>SEE CPC 4219 FOR NON-BONDED FUELS</b>	I	CUD / E WSF / F	0%
4712	GOODS OF HEADING 27.10 REMOVED FROM BOND FOR HOME USE - FUEL ADJUSTMENT <b>SEE CPC 4790, CPC 4791 AND CPC 4792</b>	N/A	N/A	N/A
4725	REMOVAL OF DIESEL FUEL IN BOND FOR THE AIRPORT REDEVELOPMENT	I	CUD / E WSF / F	0%
4735	REMOVAL OF DENATURED ALCOHOL IN BOND FOR DISEASE PREVENTION AND CONTROL <b>SEE CPC 4235 FOR NON-BONDED DENATURED ALCOHOL</b>	I	CUD / E WSF / F	0%
4740	REMOVAL OF GAS OILS AND FUEL OILS IN BOND TO FREE CIRCULATION / HOME USE	I	CUD / F	See First Schedule
4741	REMOVAL OF GOODS IN BOND FROM AIRPORT REGULATED SHOP TO HOME USE AS ACCOMPANIED PERSONAL GOODS	I	CUD / E	0%
4742	REMOVAL OF GOODS IN BOND PRODUCTION LESS THAN CASE LOT TO HOME USE	I	CUD / F WSF / F	See First Schedule
4756	EXBONDING OF FUEL FOR THE ST. GEORGE'S RESORT DEVELOPMENT	I	CUD / E WSF / F	0%
4759	GAS OILS (DIESEL) - NCL	I	CUD / E	0%
4790	GOODS OF TARIFF CODE 2710.120 - REMOVED FROM BOND FOR HOME USE <b>UNDER PROVISIONS OF CPC 4712</b>	I	CUD / C	Rate set out in Notice
4791	GOODS OF TARIFF CODE 2710.191 - REMOVED FROM BOND FOR HOME USE <b>UNDER PROVISIONS OF CPC 4712</b>	I	CUD / C	Rate set out in Notice
4792	GOODS OF TARIFF CODE 2710.192 - REMOVED FROM BOND FOR HOME USE <b>UNDER PROVISIONS OF CPC 4712</b>	I	CUD / C	Rate set out in Notice
4912	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
4917	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
4918	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
5000	GOODS ELIGIBLE FOR BUSINESS TEMPORARY IMPORTATION RELIEF	T	DEP / D	security may be required
5001	AIRCRAFT (EQUIPMENT, ENGINES AND PARTS) – EXPERIMENTAL OR SCIENTIFIC	T	DEP / D	security may be required

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
5002	AIRCRAFT (EQUIPMENT, ENGINES AND PARTS) – PERSONS NOT ORDINARILY RESIDENT IN BERMUDA	T	DEP / D	security may be required
5003	MEDICAL EQUIPMENT AND MEDICAL INSTRUMENTS	T	DEP / D	security may be required
5004	VESSELS (ARTICLES AND PARTS) – PASSENGERS AND CARGO	T	DEP / D	security may be required
5005	VESSELS (ARTICLES AND PARTS) – NON-RESIDENTS	T	DEP / D	security may be required
5006	REPEALED 31 MARCH 2018	N/A	N/A	N/A
5007	GOODS FOR PROMOTING OR PUBLICISING BERMUDA ABROAD	T	DEP / D	security may be required
5008	VESSELS OR AIRCRAFT (ARTICLES AND PARTS) - OTHER	T	DEP / D	security may be required
5009	GOODS FOR CONVENTIONS OR CONFERENCES	I  T	CUD / E WHA / E WHA / F  DEP / D	0%  security may be required
5010	REPEALED 31 MARCH 2014	N/A	N/A	N/A
5011	REPEALED 31 MARCH 2014	N/A	N/A	N/A
5012	COSTUMES AND THEATRICAL APPARATUS	T	DEP / D	security may be required
5013	TECHNICIANS (EQUIPMENT AND TOOLS)	T	DEP / D	security may be required
5014	AIRCRAFT TECHNICIANS (EQUIPMENT AND TOOLS)	T	DEP / D	security may be required
5015	JEWELRY FOR REVIEW	T	DEP / D	security may be required
5016	MUSICAL INSTRUMENTS	T	DEP / D	security may be required
5017	SCIENTIFIC APPARATUS	T	DEP / D	security may be required
5018	AIRCRAFT	T	DEP / D	security may be required
5019	ENTERTAINERS' EQUIPMENT	T	DEP / D	security may be required
5020	SPORTS EQUIPMENT FOR OLYMPIC TRAINING AND SIMILAR INTERNATIONAL AMATEUR ATHLETIC EVENTS	T	DEP / D	security may be required

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
5021	TRANSPORT CONTAINERS (ARTICLES AND PARTS)	T	DEP / D	security may be required
5022	SPORTING EVENTS APPROVED BY BERMUDA TOURISM AUTHORITY	T	DEP / D	security may be required
5023	GOODS FOR GOVERNMENT SPONSORED CONVENTIONS OR CONFERENCES	T	DEP / D	security may be required
5024	GOODS FOR CONVENTIONS OR CONFERENCES WITH LOCAL PARTICIPATION	I  T	CUD / E WHA / E WHA / F  DEP / D	0%  security may be required
5025	HUMANITARIAN AID	T	DEP / D	security may be required
5026	GOODS FOR THE KEMH REDEVELOPMENT PROJECT	T	DEP / D	security may be required
5027	AIRCRAFT AND AIRCRAFT EQUIPMENT – INTERNATIONAL FLIGHTS	T	DEP / D	security may be required
5028	TRAILERS AND SEMI-TRAILERS (ARTICLES AND PARTS)	T	DEP / D	security may be required
5029	GOODS FOR EXHIBITIONS	T	DEP / D	security may be required
5030	COMMERCIAL TRAVELLER'S SAMPLES	T	DEP / D	security may be required
5031	GOODS FOR THE ST. GEORGE'S MARINA DEVELOPMENT PROJECT	T	DEP / D	security may be required
5032	GOODS FOR THE AIRPORT REDEVELOPMENT	T	DEP / D	security may be required
5033	GOODS FOR NASA SPACE FLIGHT TEMPORARY MOBILE TRACKING STATION	T	DEP / D	security may be required
5034	SUPERYACHTS (ARTICLES AND PARTS)	T	DEP / D	security may be required
5131	TEMPORARY IMPORT OF 4131	T	DEP / D	security may be required
5501	REPEALED 31 MARCH 2014	N/A	N/A	N/A
5554	GOODS FOR HOTEL DEVELOPMENT AT MORGAN'S POINT	T	DEP / D	security may be required
5556	GOODS FOR HOTEL DEVELOPMENT AT ST. GEORGE'S RESORT	T	DEP / D	security may be required

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
5565	EXPIRED 31 JANUARY 2021	N/A	N/A	N/A
5567	EXPIRED 31 OCTOBER 2020	N/A	N/A	N/A
5903	ACCOMPANIED PERSONAL GOODS OF TARIFF CODE 9801.430 TEMPORARILY IMPORTED	T	DEP / D	security may be required
5906	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
5908	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
5922	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
5923	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
5924	EXPIRED 31 OCTOBER 2017	N/A	N/A	N/A
7000	IMPORT TO BOND (STANDARD)	B	WHA / F WHA / E	N/A
7001	IMPORT TO BOND (PRO-FORMA IMPORT)	B	WHA / F WHA / E	N/A
7002	IMPORT TO BOND FROM LIC	B	WHA / F	N/A
7003	SAMPLING OF BONDED GOODS	B	CUD / F WSF / F	see First Schedule
7004	LOSS OR DESTRUCTION OF BONDED GOODS AT TIME OF BONDING	B	CUD / E WHA / F WHA / E	0%
7005	TRANSFER IN OF BONDED GOODS FROM ANOTHER BONDED OPERATOR	B	N/A	N/A
7006	PRODUCTION TRANSFER IN OF BONDED GOODS	B	N/A	N/A
7007	REBRANDING TRANSFER IN OF BONDED GOODS	B	N/A	N/A
7101	INITIALISATION OF BONDED INVENTORY	B	N/A	N/A
7774	LOSS OR DESTRUCTION OF BONDED GOODS FROM BONDED INVENTORY	B	CUD / E	0%
7775	TRANSFER OUT OF BONDED GOODS TO ANOTHER BONDED OPERATOR	B	N/A	N/A
7776	PRODUCTION TRANSFER OUT OF BONDED GOODS	B	N/A	N/A
7777	REBRANDING TRANSFER OUT OF BONDED GOODS	B	N/A	N/A

**DECLARANT CAPACITY—**

DESCRIPTION	MANUAL BCD CODE	EBCD CODE
AGENT	AGT	40
CUSTOMS CLERK	CCL	30
IMPORTER	IMP	50
MANAGER	MAN	20
OWNER	OWN	10

**DUTY / TAX TYPES—**

DESCRIPTION	CODE
CUSTOMS DUTY	CUD
DEPOSIT	DEP
WAREHOUSE SURCHARGE FEE (3.75%)	WSF
WHARFAGE	WHA

**PORT OF ARRIVAL/PORT OF DEPARTURE & WHARFAGE RATE—**

DESCRIPTION	WHARFAGE RATE	CODE
DOCKYARD PORT	0.00%	DYP
EX BOND	0.00%	EXB
GENERAL POST OFFICE	0.00%	GPO
HAMILTON	1.25%	HAM
L. F. WADE INT'L AIRPORT	1.25%	BDA
OTHER PORT IN BERMUDA	0.00%	OTH
ST. GEORGES	1.25%	SGE



**TAX IDENTIFIER—**

DESCRIPTION	CODE
CONCESSIONARY RATE	C
DEPOSIT RATE	D
EXEMPT RATE	E
FULL RATE	F
HIGHER RATE	H
SUSPENDED RATE	S

**VALUATION METHOD—**

DESCRIPTION	CODE
TRANSACTIONAL VALUE OF IMPORTED GOODS	01
OTHER	02

**VESSEL / AIRCRAFT—**

DESCRIPTION	CODE
AIR CANADA	AC
AIRTRAN AIRWAYS	FL
AMERICAN AIRLINES	AA
BERMUDAIR	BMA
BRITISH AIRWAYS	BA
CARGO JET	CJT
DELTA AIRLINES	DL
JET BLUE	B6
OTHER AIRCRAFT	OTA
UNITED AIRLINES	UA
UNITED PARCEL SERVICE	UPS
US AIRWAYS	US
USA 3000	U5
WESTJET	WS
AMSTEL TRADER	AMT
BERMUDA ISLANDER	BDA

DESCRIPTION	CODE
CARIBE LEGEND	CRL
HOHENSAND	HOH
MARBLE HIGHWAY	MAR
OLEANDER	OLE
OTHER SHIP DOCKYARD PORT	OSD
OTHER SHIP HAMILTON	OTS
OTHER SHIP OTHER PORT	OTH
OTHER SHIP ST. GEORGE	OSS
SOMERS ISLE	SOM

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