



GOVERNMENT OF BERMUDA
Ministry of National Security

Customs Department

Guidance on Applying for Customs Duty Relief for Businesses and Charities

Introduction

Duty relief is available to local businesses and local charities that have been approved by the Minister of Finance to use certain Customs Procedure Codes (CPCs) found in the Customs Tariff Act 1970 (“the Tariff”).

There are various customs duty reliefs available for businesses purposes, such as:

- [CPC 4229](#) – Goods for local commercial manufacturing;
- [CPC 4237](#) – Goods eligible for business end-use relief; and
- [CPC 4245](#) – Goods for personal care service provider premises capital investment schemes.

Click on the links to view the Minister’s policy guidelines for the above CPCs.

This is not an exhaustive list and additional reliefs can found in the Fifth Schedule – End-Use Reliefs – of the Tariff. General information on duty reliefs can also be found [online](#) .

Application Process

Please see the following information normally requested as part of the application process to receive approval.

Submit a letter on the business letterhead addressed to the Hon. Premier and Minister of Finance Mr. David Burt requesting consideration to be approved under your specific CPC.

The letter should include the following information:

- Your name and capacity in the business (*If you are a sole proprietor, please state this in the letter*);
- The legal business / charity name and trading name if different;
- Contact information including telephone numbers and email addresses;
- Customs CAPS ID Number for the business / charity;
- Describe the nature of the business / charity and activities undertaken;
- The location(s) of the business / charity (physical address / online);
- How long the business / charity has been in operation;
- The number of employees, specifying the number of Bermudians employed by the business;
- The economic or social benefit to Bermuda;
- Describe the type of relief being sought, i.e. ongoing over a period of time / single importation / short duration / etc.; and,

- Include a **complete list** of the items your business / charity intends to import and is seeking duty relief on (*include projected costs*).

Please indicate how the goods are to be utilised by the business / charity, e.g. operational equipment, materials to fit out business, consumable inventory (used by the business), etc.

(N.B. The list must be specific and essential items must be listed individually)

It should be noted that, if your application is approved, the duty relief will be restricted to the goods that are in your application and does not apply to any other goods.

The following documents should accompany the application letter:

- Copy of Company Registration;
- Current status letter from the Tax Commission Office (TCO) (*please advise TCO that you require a letter for Customs purposes*);
- Current status letter from the Department of Social Insurance;
- Any relevant business registrations (*such as Health, BEDC, etc.*); and,
- Any supporting documents with your application (photos of products / invoices / quotes).

If the business / charity is currently the recipient of any assistance received from Government or other organizations, such as grants, duty deferments or Bermuda Economic Development Corporation (BEDC) loans, please advise which entity is providing funding and the amount.

Once the application package has been received, Customs will review for completeness and may request additional information (e.g. financial statements) or clarification of what has been provided.

Customs will then forward the application package to the Ministry of Finance for review and consideration.

Please be advised that the duty relief cannot be used for any incoming shipments until you have received written instructions from Customs.

If your application should not be successful, you will receive written notification from the Customs Department.

For further information on the application process, email customs@gov.bm .