



GOVERNMENT OF BERMUDA

Ministry of Finance

Customs Department

Public Notice 17

Bermuda Customs Declaration (BCD) Guidelines

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Appendix A – BCD Field Definitions & Completion Instructions

Appendix B – Aggregation & Calculation of Values

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;

“DFD” means duty from deposit;

“FCL” means Full Container Load

“FOB” means Free On Board;

“HBL” means House Bill of Lading

“Importer” means the person/company actually bring in the goods;

“LCL” means Less than Container Load

“LIC” means a Local Inland Clearance warehouse;

“MAWB” means Master Air Waybill;

“MBL” means Master Bill of Lading; and,

“Non-customs trader” means any person declaring or importing or exporting goods that does not fall within the definition of a Customs Trader.

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 Notice provides guidelines for completing the Bermuda Customs Declaration form, or “BCD” as it is commonly known.

1.4 What is the BCD?

BCD stands for Bermuda Customs Declaration. The BCD is the principal form of entry for all imports and exports of commodities to and from Bermuda.

The BCD is a single administrative document. That means that the BCD is the appropriate form of entry for use by commercial and non-commercial importers to declare all types of commodities, no matter what the customs treatment (e.g. import, export, bond, transfer in bond, exemptions, concessions, etc.)

1.5 What is CAPS?

The Customs Automated Processing System (CAPS) is the internal data processing system for Customs. CAPS is a web based system that is used for the processing of cargo and passenger information, as well as revenue handling and the production of management reports.

1.6 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

1.7 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:

Hamilton Commercial Operations
Custom House
40 Front Street
Hamilton HM 12

Airport Commercial Operations
L. F. Wade International Airport
3 Cahow Way
St. George's DD 03

PO Box 2084
Hamilton HM HX

Telephone: (441) 293-2424
Fax: (441) 293-1418

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

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 BCD Types

2.1 What are BCD Types?

All goods imported into Bermuda, as well as some specific types of exports, are required to be entered for Customs purposes. This entry process is performed by the responsible party tendering a completed BCD form.

There are a number of various importation and exportation scenarios and Customs has attempted to rationalise the entry process by devising what are termed “**BCD Types**” and assigning a one letter code to each. Each BCD Type allows for specific processing to be conducted by CAPS while still allowing for all of the BCD Types to be declared to Customs through use of the single BCD form.

Customs has also aligned certain CPC number series with specific BCD types, in order to assist and ensure that only valid BCDs are processed in CAPS. Please take care in selecting the BCD Type for your BCD in order to avoid a validation query from CAPS.

2.2 What are the various BCD Types?

When using a BCD form to make a declaration you will need to select from a choice of seven (7) BCD Types and inform Customs of which one has been selected.

The BCD Types are as follows:

BCD Types	BCD Type Code	Associated CPC Number Series	Description
ADJUSTMENT	A	4xxx, 3xxx	BCD to reconcile / acquit a prior DEPOSIT or TEMPORARY IMPORT BCD.
BOND	B	7xxx, 4xxx	BCD to place goods into, or move goods between, Bonded facilities, BCD also used to remove goods from Bonded facilities for the purposes of sampling, loss or destruction. This is the only BCD Type that allows the CPCs to start with a different number on the same BCD.
DEPOSIT	D	1004	BCD to import goods without all supporting documentation and secured by either monetary deposit or guarantee. Must be reconciled with ADJUSTMENT BCD within approved time period.
EXPORT	E	3xxx	BCD to export goods from country.
IMPORT	I	4xxx	BCD to import goods into country either directly from port of arrival, from out of a LIC facility, or to ex-Bond goods for home consumption from a Bonded Warehouse.

BCD Types	BCD Type Code	Associated CPC Number Series	Description
PRO FORMA	P	1001, 1002, 1005, 1006, 1007, 1008	BCD to move goods from Port of Arrival to authorised LIC facility or Bonded Warehouse; or, between authorised locations.
TEMPORARY IMPORT	T	5xxx	BCD to import goods into the country for a temporary period only and secured by either monetary deposit or guarantee. Must be acquitted with ADJUSTMENT BCD when goods are exported.

PLEASE NOTE:

The Short Form BCD is an entirely separate form of entry and governed by its own rules. Please see Public Notice 5 for further guidance on the Short Form BCD.

The Electronic Submission of BCDs ["e-BCDs"] to the Customs Department is governed by an entirely separate guide. Please see Public Notice 12 for further guidance to you and your Systems Administrator on Submitting BCDs Electronically.

2.3 How do I determine which BCD Type to use?

When considering which BCD Type you are going to select the following generalizations can assist in making the correct choice:

- CPC **1xxx** can only be used on BCD Type: **PRO FORMA** (excepting 1004 for BCD Type: **DEPOSIT**)
- CPC **3xxx** can only be used on BCD Type: **EXPORT***
- CPC **4xxx** can only be used on BCD Types: **IMPORT, ADJUSTMENT*** and sometimes **BOND****
- CPC **5xxx** can only be used on BCD Type: **TEMPORARY IMPORT**
- CPC **7xxx** can only be used on BCD Type: **BOND**

(*) A BCD Type: **DEPOSIT** can be used to import goods from a port of arrival or an LIC facility but it **cannot** be used for importing goods into home consumption from a Bonded Warehouse.

Therefore, a BCD Type: **ADJUSTMENT** can use:

- CPC **4xxx** for imports directly from a port of arrival or an LIC facility;
- CPC **3xxx** for the export of goods that were initially declared on a DEPOSIT, either directly from a port of arrival or an LIC facility; and,
- CPC **3504** for the export of goods that were initially declared on a TEMPORARY IMPORT.

(**) The only occasion when a BCD Type may mix CPCs starting with different numbers on the same BCD form is with BCD Type: **BOND**.

The BCD Type: **BOND** may use the CPC series **4xxx** (excluding **47xx**) in conjunction with CPCs **7000, 7001, 7002** and **7004**.

In order to determine which BCD Type to use you must first ask yourself where your goods are and what is happening with the goods that you are declaring on the BCD.

The “locations” to consider are as follows:

Port of Arrival – the goods are still at the port at which they arrived and are awaiting release.

LIC Facility – the goods are in storage at an LIC Facility and are awaiting release or movement to another LIC Facility.

Bonded Warehouse – the goods have either arrived at a Bonded Warehouse and are to be bonded or duty paid; or, the goods are in bond and are being ex-bonded for home consumption or export; or, the goods are in bond and are being transferred to another Bonded Warehouse; or, the goods are in bond and sampling or destruction is taking place.

Home Consumption – the goods were previously released from the Port of Arrival, LIC Facility or Bonded Warehouse into the Bermuda market.

Temporary Import – the goods were previously released from the Port of Arrival or LIC Facility and have been imported into the Bermuda market for a temporary period of time only.

Another Country – the goods are being sent to another country.

Queen’s Warehouse – the goods are being placed into the Customs Queen’s Warehouse.

The following tables provide a location in the first column which represents where your goods are located. The other columns provide the valid locations that the goods can be “moved” to, or the process that they can be put to, and inform you of the associated BCD Type and CPC (or CPC series) that will need to be used on your BCD.

Goods being moved to →	LIC Facility	Bonded Warehouse	Home Consumption	Temporary Import	Another Country	Queen’s Warehouse
Port of Arrival	Pro Forma (CPC 1001)	Pro Forma (CPC 1002) Bond (CPC 7000 & 4000) Import (CPC 4000)	Import (CPC 4xxx) Deposit (CPC 1004)	Temporary Import (CPC 5xxx)	Export (CPC 3xxx)	Pro Forma (CPC 1009)

Goods being moved to →	LIC Facility	Bonded Warehouse	Home Consumption	Temporary Import	Another Country	Queen’s Warehouse
LIC Facility	Pro Forma (CPC 1005 & 1006)	Pro Forma (CPC 1008)	Import (CPC 4xxx) Deposit (CPC 1004)	Temporary Import (CPC 5xxx)	Export (CPC 3xxx)	Pro Forma (CPC 1007)

Goods being moved to →	Bonded Warehouse	Home Consumption	Another Country
Bonded Warehouse	Bond (CPC 7001, 7003, 7004, 7005, 7775 & 4000)	Import (CPC 47xx)	Export (CPC 3xxx)

Goods being moved to →	Home Consumption	Another Country
Home Consumption	Adjustment (CPC 4xxx) Deposit (CPC 1004)	Adjustment (CPC 4xxx) Export (CPC 3xxxx)

Goods being moved to →	Home Consumption	Temporary Import	Another Country
Temporary Import	Adjustment (CPC 4xxx)	Adjustment (CPC 4xxx) Temporary Import (CPC 5xxx)	Adjustment (CPC 3504)

While there are numerous scenarios, the above five tables provide a high level overview and summarizes the possible goods movements and related BCD Type and associated CPCs.

For information on how to clear all the different BCD Types please refer to the appropriate Public Notice 17 Supplemental for the BCD Type that you are interested in.

2.4 Where do I declare the BCD Type

Once you have determined which BCD Type you are going to declare you must enter your choice on the BCD form.

You accomplish this by placing the BCD Type Code for your selected BCD Type into either the **IMPORT** or **EXPORT** box that is located at the top right of the BCD form directly above the Trader Reference field, as shown below:

The screenshot shows a form header with 'PAGE 1 OF' followed by a grid. In the grid, the 'I IMPORT' box is highlighted with a dark background, and the 'EXPORT' box is empty. Below the grid is a field labeled 'TRADER REFERENCE'.

or

The screenshot shows a form header with 'PAGE 1 OF' followed by a grid. In the grid, the 'EXPORT' box is highlighted with a dark background, and the 'IMPORT' box is empty. Below the grid is a field labeled 'TRADER REFERENCE'.

It is important to note that the **IMPORT** and **EXPORT** boxes on the BCD form do not correspond **only** to the BCD Types of the same name. You will place the BCD Type Code in the box that indicates whether the shipment being declared is being imported or exported.

Please see the following table for the allowable combinations between the BCD Types and the **IMPORT** and **EXPORT** boxes.

BCD Types	BCD Type Code	IMPORT Box	EXPORT Box
ADJUSTMENT	A	YES	YES
BOND	B	YES	NO
DEPOSIT	D	YES	NO
EXPORT	E	NO	YES
IMPORT	I	YES	NO
PRO FORMA	P	YES	NO
TEMPORARY IMPORT	T	YES	NO

3 Details

3.1 What are the supporting documents that are required?

In addition to the original BCD, the following supporting documents must be lodged:

- one copy of the MBL or MAWB for shipments being removed from port of arrival; or copy of the HBL for goods being removed from an LIC;
- one copy of original MBL or MAWB from country of origin, when consignee is stated to be, "To holder of Original Bill of Lading";
- one copy of the invoice(s) or receipt(s);
- all required certificates, licenses or permits (Refer to the list of prohibited and restricted goods in the Customs Tariff).
- a work sheet showing a breakdown of individual F.O.B. calculations. This work sheet is not always required; however, it may serve to assist the reviewing Customs Officer in checking the accuracy of duty calculations. (Refer to Appendix B of this Public Notice for further guidance).

3.2 How do I present the BCD?

The BCD and supporting documents should be presented at the Hamilton or Airport Long Room. You do not have to lodge the BCD at the same location the goods arrive.

3.3 Can I get assistance in completing my Declaration?

Yes. Customs Officers are not permitted to fill out your form for you, but they are prepared to offer guidance on any aspect of completing and lodging your BCD.

3.4 Where can I obtain copies of the BCD?

There is a photocopy of the BCD at APPENDIX A of this Public Notice.

You can also download a PDF version of the BCD from the Bermuda Customs website at www.customs.gov.bm

The form may be photocopied or produced on a laser printer providing the format is similar to that

on the standard form.

3.5 Can I produce my own version of the BCD?

Yes, commercial importers can produce their own versions of the BCD form but it must be laid out to meet the specifications of Customs Form 10. Commercial importers using this option must first obtain Customs approval by submitting a copy of their BCD filled in with an example goods declaration. Customs will either approve their form or provide them with a list of required amendments. BCDs requiring amendments must be re-submitted for approval.

4 Other Relevant Notices

If you are a non-commercial importer or a commercial importer importing goods valued under \$2000.00 you may use the Short Form BCD. Please refer to Public Notice 5 for more information.

If you are interested in submitting BCDs electronically, please refer to Public Notice 12.

5 Format of the BCD

5.1 Basic structure

The BCD consists of the **HEADER SHEET** and the **CONTINUATION SHEET** (refer to APPENDIX A of this Public Notice).

The **HEADER SHEET** is divided into two basic sections: the **HEADER Level** and **RECORD Level**, consisting of Record 001.

The **CONTINUATION SHEET** is divided into three separate **RECORDS**.

A paper BCD can consist of up to 295 **RECORDS** – [98 **CONTINUATION SHEETS** and 1 **HEADER SHEET**.]

5.2 Header Level

The information that you enter at the **HEADER Level** concerns the whole consignment and relates to every item included on the Declaration. This is where you will enter importer and supplier details; transport details and manifest details; and other information that all of the goods in your shipment have in common.

5.3 Records

The information that you enter on a **RECORD** concerns only the commodity declared on that particular **RECORD**.

You must fill in a separate Record for each different type of commodity in your shipment. For example if your shipment consists of some hats, scarves, shoes and umbrellas, then you will have to complete four separate records - one for each of these commodities.

You can aggregate identical goods from different suppliers on one record if you meet the criteria set out below;

The goods must have the same:

- Tariff code
- Customs Procedure Code [CPC]
- Country of Origin
- Currency on the invoice

5.4 Power of Attorney

A power of attorney is a document that allows you [the importer] to appoint a person or organization to handle your affairs [imports or exports] as per your request. The person or organization you appoint is referred to as an "Agent." The Customs Form No. 13 is required to be completed in such a case. The form must be completed in duplicate signed by the Importer and their Agent. The forms must be affixed with the appropriate revenue stamps before presenting to the Office of the Collector of Customs or other Proper Officer.

6 CAPS Trader ID

6.1 What is a CAPS Trader Identification Number?

Bermuda Customs has been registering importers for a unique CAPS Trader ID Number to assist with CAPS. This ID number may be quoted on all correspondence with Customs and should be used when completing the field "IMPORTER ID NO." on the BCD. The Trader Identification Number allows Customs to more effectively manage the lodgment of entries, the payment of duties and the setting of release times.

6.2 Do I need a Trader ID to complete a BCD?

Although non-customs traders declaring or importing goods using CPC 4000 are not required to have a unique Trader ID; we would encourage any person declaring, importing or exporting goods to register for a Trader ID.

For the sake of clarity, the generic CAPS Trader ID "999999" may only be used by non-customs traders making use of a BCD Type: IMPORT declaration using CPC 4000 **ONLY**.

If you are a non-customs trader you will need a Trader ID if, for example, you are making a free entry using (CPC 4012); a deposit BCD using (CPC1004); an adjusting BCD; or if you are claiming a duty relief under the 5th, 6th or 7th Schedules of the Customs Tariff Act 1970, or any other statutory provision.

6.3 Is there any benefit to having a Trader ID if I'm not a commercial importer?

Yes. The big benefit to having a Trader ID comes when making the actual duty payment. If you are clearing a few shipments at the same time on separate BCDs and do **NOT** have a Trader ID you must pay for each BCD separately. This means an individual payment for each duty amount per BCD regardless of method of payment - separate cash payments, different cheques, or multiple credit card payments would be required.

If you do have a Trader ID with Bermuda Customs it means you can pay for multiple BCDs with just a single payment to cover all the entries. The Trader ID acts as an "account" within CAPS for each importer and allows Customs added flexibility in handling payments. With a Trader ID, Customs can allow an importer to carry a credit balance to use against future BCDs.

You will also be able to receive your Release Notes and Queries electronically, as long as you have

access to email.

6.4 How do I get a Trader ID?

You may apply for a Trader ID by completing the electronic CAPS Trader Registration Form on the Customs Department website www.customs.gov.bm. Alternatively, paper registration forms are available from the Hamilton Custom House on Front Street, and from the Customs Long Room at the L.F. Wade International Airport. Completed paper registration forms can be mailed or faxed to Customs for the attention of the CAPS Team.

7 Mistakes and/or Errors on BCDs

7.1 How do I know if there are any mistakes/errors on my BCD?

You will be informed of any mistakes or errors on a BCD Query Form.

If you have a CAPS Trader ID you can receive the BCD Query Form electronically as an attachment via e-mail, which will then need to be printed off – please see the below samples of the e-mails for a System Query and an Officer Query.

If you do not have a CAPS Trader ID you will be given a hard-copy of the BCD Query Form when you return to Customs to enquire about the status of your BCD.

The BCD Query Form provides you with a description of the mistake on the left side of the page (**Column A Query**); while space for your response is provided on the right side of the page (**Column B Reply**).

The BCD Query Form can be generated by a '**System Query**' or an '**Officer Query**' - please see the below samples of the BCD Query Forms, together with the completed **Reply**. Each BCD Query Form has specific query codes on it. The '**Officer Query**' would include specific criteria that the requesting Officer has entered as their requirements of the 'Importer' at this particular time.

Once you have completed all of your corrections you must return the BCD Query Form to Customs, where it will be lodged in and a receipt returned to you. Please note that the BCD Query Form must be returned to the same Longroom that the BCD it refers to was originally submitted.

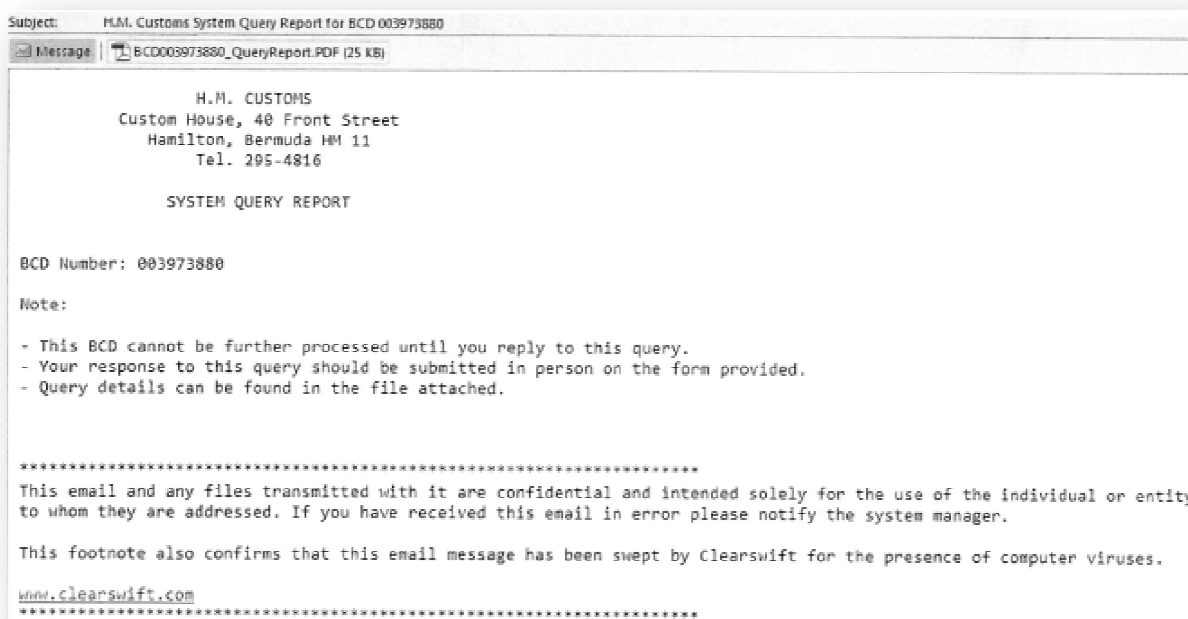
You should be careful in completing column **B Reply** and ensure that you have referenced the specific field to be corrected in the boxes provided.

All submitted responses require completion of the 'Certification Box'.

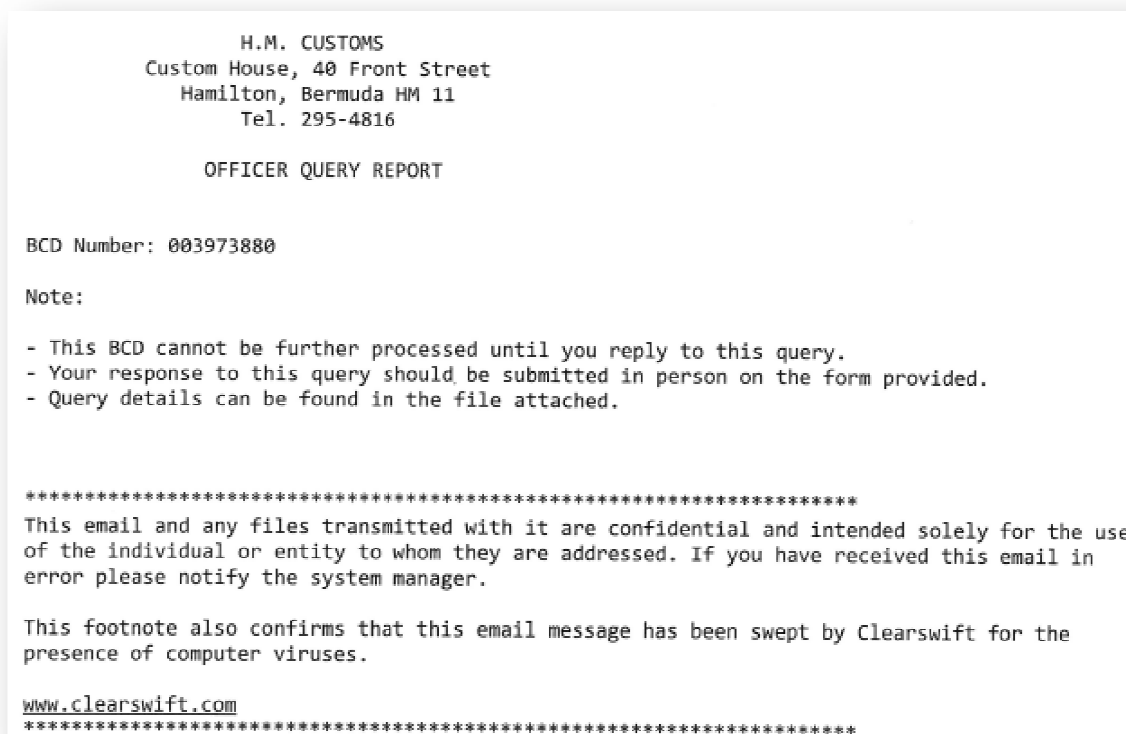
PLEASE NOTE

When reviewing the errors on your BCD Query Form be aware that certain errors can cause a "ripple" effect and will require you to provide corrections for Fields that have not been identified on the form. This can occur if you use the wrong rate of exchange – the BCD Query Form will only speak to the incorrect value in Field 24. However, if the wrong rate of exchange is declared it means that CAPS cannot process against any of the subsequent value or tax fields. If you only respond to the rate of exchange error you will then next receive another BCD Query Form detailing any further errors to do with the values and calculations.

Sample of an e-mail message generated from CAPS for System Query BCD Query Form:



Sample of an e-mail message generated from CAPS for Officer Query BCD Query Form:



Sample of a System Query BCD Query Form generated from CAPS and completed Reply:



H.M. Customs
The Custom House
P.O. Box HM 2084, Hamilton, HM FX, Bermuda
Telephone: (441) 295-4816 Facsimile: (441) 295-5392
E-Mail: customs@gov.bm

BCD QUERY FORM

To: TEST IMPORTER

Your Reference: TEST1

BCD Number: 003973880 (01/03/2011)

Importer: TEST IMPORTER

The boxes shown in Part A appear to have been omitted or incorrectly completed.

Notes

1. Your BCD cannot be further processed until you reply to this query.
2. Use the grid to amend coded information. If the grid area is insufficient, a further amendment form should be used.
3. Complete in record number order. No record number is required for amendments to header information.
4. Boxes other than those queried may be in error.
5. Where additional records need to be added or you wish to replace a record, use a BCD continuation form and attach this query.
6. Where a record contains multiple lines, the line number to be changed must be stated.

For Official Use Only

A Query

Query No.	Box No.	Rec. No.	Line No.	Error Type
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030199 | 27 | 1 | 1 | TRM

TAX RATE DOES NOT MATCH STATIC DATA

B Reply

Box No.	Rec. No.	Line No.
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SYSTEM Officer
02/03/2011 09:17:25

Certification

I, the undersigned, being the importer/authorised agent* declare that the details shown in section B / and on any continuation sheet(s) attached* / in response to the queries in section A are true, accurate and complete. I request that these forms be annexed to the original entry, which should then be read subject to the amendments provided thereon.

Signature: _____

Date: ___ / ___ / ___



H.M. Customs
The Custom House
P.O. Box HM 2084, Hamilton, HM HX Bermuda
Telephone: (441) 295-4816 Facsimile: (441) 295-5392
E-Mail customers@gov.bm

BCD QUERY FORM

To: TEST IMPORTER

Your Reference: TEST1

BCD Number: 003973880 (01/03/2011)

Importer: TEST IMPORTER

The boxes shown in Part A appear to have been omitted or incorrectly completed.

Notes

1. Your BCD cannot be further processed until you reply to this query.
2. Use the grid to amend coded information. If the grid area is insufficient, a further amendment form should be used.
3. Complete in record number order. No record number is required for amendments to **header information**.
4. Boxes other than those queried may be in error.
5. Where additional records need to be added or you wish to replace a record, use a BCD continuation form and attach this query.
6. Where a record contains multiple lines, the line number to be changed must be stated.

For Official Use Only

A Query

Query No.	Box No.	Rec. No.	Line No.	Error Type
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030199	27	1	1	TRM
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TAX RATE DOES NOT MATCH STATIC DATA

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B Reply

Box No.	Rec. No.	Line No.
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27	1	1	22.25%																
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SYSTEM _____ Officer


02/03/2011 09:17:25

Certification

I, the undersigned, being the importer/authorised agent* declare that the details shown in section B / and on any continuation sheet(s) attached* / in response to the queries in section A are true, accurate and complete. I request that these forms be annexed to the original entry, which should then be read subject to the amendments provided thereon.

Signature: A. Zuill
Date: 2/03/2011

Sample of an Officer Query BCD Query Form generated from CAPS and completed Reply:



HM Customs
The Custom House
P.O. Box HM 2084, Hamilton, HM HX Bermuda
Telephone: (441) 295-4816 Facsimile: (441) 295-5392
E-Mail: customs@gov.bm

BCD QUERY FORM

To: TEST IMPORTER

Your Reference: TEST1

BCD Number: 003973880 (01/03/2011)

Importer: TEST IMPORTER

The boxes shown in Part A appear to have been omitted or incorrectly completed.

Notes

1. Your BCD cannot be further processed until you reply to this query.
2. Use the grid to amend coded information. If the grid area is insufficient, a further amendment form should be used.
3. Complete in record number order. No record number is required for amendments to **header information**.
4. Boxes other than those queried may be in error.
5. Where additional records need to be added or you wish to replace a record, use a BCD continuation form and attach this query.
6. Where a record contains multiple lines, the line number to be changed must be stated.

For Official Use Only

A Query

Query No.	Box No.	Rec. No.	Line No.	Error Type
030200	20	1		ADM
ADMIN OTHER TARIFF REQUIRES ITEM TO BE IN UNITS				

custrain5 Officer

02/03/2011 14:05:12

B Reply

Box No.	Rec. No.	Line No.	

Certification

I, the undersigned, being the importer/authorised agent* declare that the details shown in section **B** / and on any continuation sheet(s) attached* / in response to the queries in section **A** are true, accurate and complete. I request that these forms be annexed to the original entry, which should then be read subject to the amendments provided thereon.

Signature: _____
Date: ___ / ___ / ___



H.M. Customs
 The Custom House
 P.O. Box HM 2084, Hamilton, HM FX Bermuda
 Telephone: (441) 295-4816 Facsimile: (441) 295-5392
 E-Mail: customs@gov.bm

BCD QUERY FORM

To: TEST IMPORTER

Your Reference: TEST1

BCD Number: 003973880 (01/03/2011)

Importer: TEST IMPORTER

The boxes shown in Part A appear to have been omitted or incorrectly completed.

Notes

1. Your BCD cannot be further processed until you reply to this query.
2. Use the grid to amend coded information. If the grid area is insufficient, a further amendment form should be used.
3. Complete in record number order. No record number is required for amendments to **header information**.
4. Boxes other than those queried may be in error.
5. Where additional records need to be added or you wish to replace a record, use a BCD continuation form and attach this query.
6. Where a record contains multiple lines, the line number to be changed must be stated.

For Official Use Only

A Query

Query No.	Box No.	Rec. No.	Line No.	Error Type
030200	20	1		ADM
ADMIN OTHER TARIFF REQUIRES ITEM TO BE IN UNITS				

B Reply

Box No.	Rec. No.	Line No.
20	1	1 UNITS

custrain5 Officer

02/03/2011 14:05:12

Certification

I, the undersigned, being the importer/authorised agent* declare that the details shown in section **B** / and on any continuation sheet(s) attached* / in response to the queries in section **A** are true, accurate and complete. I request that these forms be annexed to the original entry, which should then be read subject to the amendments provided thereon.

Signature: A. Zwill
 Date: 02/03/2011

8 Release

8.1 How do I know when my goods have been released?

If you have a CAPS Trader ID, and have e-mail, you will receive electronically a Release Note from Customs with a PDF version of your finalized BCD, together with a flat file version of your finalized BCD.

If you do not have a CAPS Trader ID, or do have a CAPS Trader ID but do not have e-mail, you will need to return to the Customs Longroom where you presented your BCD and collect the Release Note from the clerk. You will need to present your BCD Receipt from lodgment in order to receive the Release Note.

The BCD Receipt from lodgment looks like this sample:

```

H.M. CUSTOMS
Custom House, 40 Front Street
Hamilton, Bermuda HM 11
Tel. 295-4816

BERMUDA CUSTOMS DECLARATION RECEIPT - REPRINT

Date: 01/03/2011      Clerk:      custrain5
Time: 16:00:56       Wkstn:     N100
Receipt#: 00006470   HAMILTON

-----
BCD Number:           003973880
Received on:         01/03/2011 15:25:51

Declarant ID:        101611
Declarant Name:      TEST IMPORTER

Importer ID:         101611
Importer Name:       TEST IMPORTER

BCD Type:            I - Import
Trader Ref:          TEST1

Estimated Clearance: 02/03/2011 14:55:50

Please present receipt in order to
receive BCD Release Note.

```

The BCD Release Note looks like this sample.

H.M. CUSTOMS
Custom House, 40 Front Street
Hamilton, Bermuda HM 11
Tel. 295-4816

RELEASE NOTE

This note confirms release of the goods declared on the BCD detailed below. Please present these details to Customs when clearing your goods:

BCD Number: 003973880
Release Date: 07/03/2011

Declarant ID: 101611
Declarant Name: TEST IMPORTER

Importer ID: 101611
Importer Name: TEST IMPORTER

Carrier ID/No: OLE/1581
Port of Arrival: HAM
Date of Arrival: 03/02/2011
Manifest No:
BOL/AWB No: NY5002
House BOL (1): TR1001
Container ID (1): ICSU 123456-9
No. of Packages: 2

Note:

- This release note only confirms release of the goods declared on the above noted BCD.
- If multiple BCDs are being used to clear one Bill of Lading, all of the BCD Release notes must be obtained before any of the goods can be released.
- Any questions regarding this note should be raised with HM Customs immediately by telephone: 295-4816.

9 Frequently Asked Questions

9.1 How do I pay duty?

If you wish, after you have presented your BCD to the front desk, you may then present payment to the cashier desk. You will need either your Trader ID, or Trader Reference for the BCD, or the BCD number assigned by Customs. These details will be on your the BCD Receipt [see sample in section 8.1 above].

If you have a Trader ID it is not necessary to make a payment at the time you submit your BCD because CAPS will simply look at your account with Customs and see if there are sufficient funds on hand to process your BCD. If there are insufficient funds in your Trader account you will receive a System Query BCD Query Form.

If you do not have a Trader ID you will need to ensure that payment is made prior to CAPS validating your BCD. If not, you will receive a System Query BCD Query Form.

The Payment Transaction Receipt looks like this sample:

```

H.M. CUSTOMS
Custom House, 40 Front Street
Hamilton, Bermuda HM 11
Tel. 295-4816

PAYMENT TRANSACTION RECEIPT
RECEIPT RE-PRINT: 01/03/2011 16:01:34

Date: 01/03/2011      Clerk:      custrain5
Time: 15:30:46       Wkstn:     N100
Receipt#: 00006472    HAMILTON

Trader ID: 101611 TEST IMPORTER

-----
Payment Applied To:
1.Trader Acct T101611U      $      1,000.00

Total Payment Applied (BMD): $      1,000.00

-----
Paid By:
Cash 1,000.00BMD @ 1.0000   $      1,000.00
Tendered (BMD):             $      1,000.00

Total Payment Applied (BMD): $      1,000.00
Change (BMD):                $           0.00

TRANSACTION APPROVED - THANK YOU
Please retain for your records

```

9.2 Where can I obtain the codes required to complete the BCD?

Customs provides a document entitled “**BCD Codes**” on our website (www.customs.gov.bm), which provides for the vast majority of codes that you will need to complete your BCD. The website also provides weekly exchange rate information, as well as access to the Bermuda Customs Tariff which will be needed for Tariff codes.

Your manifest and transport details should be available from your airline or shipping line or their agent. For any other codes you are not sure of please contact Customs.

9.3 What if I have more than one supplier?

Where the shipment is made up of goods from multiple suppliers you may group them all on one BCD; however, please put **MULTI** in Field 1a and list the names of ALL the suppliers and the invoice numbers in Field - Additional Information (please see Appendix A of this Public Notice for further guidance).

9.4 Where do I put the authorization stamp/signature for duty exempt goods?

If you need an authorization stamp/signature to claim a duty relief for your entire shipment, then it should be shown at Field 7 (Additional Information – Header Level).

If, however, the relief does **NOT** apply to all of the goods on the BCD, then show the authorization stamp/signature at Field 28 (Additional Information – Record Level), in the Record for the goods to which the relief applies (please see Appendix A of this Public Notice for further guidance).

9.5 How do I know what my BCD number is?

When you drop off your BCD package the clerk will input your information into CAPS. Once this is completed they will hand you a receipt (please see sample in section 8.1 above) that has the BCD number on it along with the estimated release time. You should keep this BCD Receipt for future reference.

9.6 If I'm not sure about filling in a BCD where can I find more information?

Customs provides a series of Supplemental documents to this Public Notice and they can be found on our website (www.customs.gov.bm). These documents provide in-depth instruction on completing a BCD for the various BCD Types.

The various Supplemental documents are as follows:

- Public Notice 17 – Supplemental 1
Bermuda Customs Declaration Guidelines: BCD Type - IMPORTS
- Public Notice 17 – Supplemental 2
Bermuda Customs Declaration Guidelines: BCD Type – PRO FORMAS
- Public Notice 17 – Supplemental 3
Bermuda Customs Declaration Guidelines: BCD Type - DEPOSITS
- Public Notice 17 – Supplemental 4
Bermuda Customs Declaration Guidelines: BCD Type - ADJUSTMENTS
- Public Notice 17 – Supplemental 5
Bermuda Customs Declaration Guidelines: BCD Type - EXPORTS
- Public Notice 17 – Supplemental 6

Bermuda Customs Declaration Guidelines: BCD Type – TEMPORARY IMPORTS

9.7 How do I ...

If you require further questions or matters addressed, please contact the Customs Department (see contact details in section 1.7 above)

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

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Email: customs@gov.bm
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