

AS TABLED IN THE HOUSE OF ASSEMBLY

A BILL

entitled

CUSTOMS TARIFF AMENDMENT (NO. 2) ACT 2013

WHEREAS it is expedient to amend the Customs Tariff Act 1970;

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act may be cited as the Customs Tariff Amendment (No. 2) Act 2013.

Amends Fifth Schedule

2 The Fifth Schedule to the Customs Tariff Act 1970 is amended by inserting the following new CPCs in appropriate numerical order—

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Description	Goods for Railway Trail
CPC	4207
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	1. The goods must be imported and used only to redevelop or equip the Railway Trail protected area specified in the First Schedule to the Bermuda National Parks Act 1986, or to construct, finish, repair or maintain any building or other structure in that protected area. 2. Goods must be approved by the Director of Parks.
Specific Controls / Diversion	

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Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.
Description	Goods for integrated electronic communications networks
CPC	4208
Duty Rate	0%
Eligible Beneficiary	ICOL holders and their agents
Qualifying Goods	Equipment, apparatus and machinery
End-Use Conditions / Restrictions	<p>1. The goods must be imported and used for infrastructure to establish, construct and operate electronic communications network infrastructure on an integrated basis, subject to the terms of an ICOL granted by the Regulatory Authority under the Electronic Communications Act 2011.</p> <p>2. Goods must be approved by the Chief Executive of the Regulatory Authority.</p> <p>3. In this CPC— “ICOL” has the meaning given in section 2 of the Electronic Communications Act 2011; “ICOL holders” means the entities listed in Schedule 1 to the Electronic Communications Act 2011; “Chief Executive” has the meaning given in section 2 of the Regulatory Authority Act 2011; “Regulatory Authority” means the authority established under section 11 of the Regulatory Authority Act 2011.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Consequential amendment, repeal and revocations

3 (1) In the Fifth Schedule to the Customs Tariff Act 1970—

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- (a) in CPC 4167, in the entry “Eligible Beneficiary” delete “TeleBermuda International Ltd. and”, and in the entry “End-Use Conditions/Restrictions” delete “TeleBermuda International Ltd. or” (in both places);
 - (b) CPC 4194 (goods for Cable Co Ltd.) is repealed.
- (2) The following Orders are revoked—
- (a) Customs Duty (Global Marine Systems (Bermuda) Limited) Remission Order 2009;
 - (b) Customs Duty (LinkBermuda) Remission Order 2013;
 - (c) Customs Duty (Quantum Communications Limited) Remission Order 2013.

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EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs Tariff Act 1970.

Clause 1 is self-explanatory.

Clause 2 amends the Fifth Schedule to the Act by inserting two new CPCs. CPC 4207 will provide end use relief relating to goods imported for the purpose of improving the Railway Trail. CPC 4208 will provide end use relief for specified goods, apparatus and machinery imported by the holder of an ICOL granted by the Regulatory Authority under the Electronic Communications Act 2011.

Clause 3 makes a consequential amendment and repeal to the Fifth Schedule to the Act and revokes three remission orders, as these provisions will be superseded by new CPC 4208.