

**ADVANCE DELIVERY OF SHIP AND AIRCRAFT REPORTS
NOTICE 2007**

BR 23/2007

REVENUE ACT 1898

1898:16

**ADVANCE DELIVERY OF SHIP AND AIRCRAFT REPORTS
NOTICE 2007**

ARRANGEMENT OF NOTICE

- | | | | |
|---|--|---|---|
| 1 | Citation | 4 | Electronic means of
delivery of report |
| 2 | Interpretation | 5 | Time of delivery of report |
| 3 | Application of this Notice to
certain categories of ships
and aircraft | 6 | Commencement |

The Collector of Customs, reviewing the powers conferred upon her by section 4(1A) of the Revenue Act 1898 to require electronic delivery of the report called for by section 4 of that Act, gives notice as follows:—

Citation

1 This Notice may be cited as the Advance Delivery of Ship and Aircraft Reports Notice 2007.

Interpretation

2 In this Notice—

“the Act” means the Revenue Act 1898;

“the report” means the report required by section 4 of the Act;

“aircraft” includes every description of aeroplane or other aircraft;

“commercial purpose” includes the carriage of persons or goods for any fare, fee, rate, charge or other consideration, or directly or indirectly in connection with any business, or other undertaking intended for profit; and

“ship” includes every description of ship or vessel.

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Application of this Notice to certain categories of ships and aircraft

3 This Notice shall apply in respect of –

- a) every ship departing for Bermuda for a commercial purpose; and
- b) every aircraft departing for Bermuda.

Electronic means of delivery of report

4 (1) The master of a ship shall deliver the report by e-mail to e-mail address customsmanifest@gov.bm .

(2) The commander or the agent or representative of an aircraft shall deliver the report by e-mail to email address customsmanifest@gov.bm .

Time of delivery of report

5 (1) The master of a ship shall—

- a) where the voyage is intended to exceed ninety-six hours in duration, deliver the report not later than ninety-six hours prior to the arrival of the ship in Bermuda; and
- b) where the voyage is intended not to exceed ninety-six hours in duration, deliver the report not later than two hours after the time of departure of the ship for Bermuda.

(2) The commander or the agent or representative of an aircraft shall deliver the report not later than the time of departure of the aircraft for Bermuda:

Provided that the commander or the agent or representative of any air ambulance in service of a medical emergency may, instead of complying with subparagraph (2), deliver the manifest not later than thirty minutes after the time of departure of the air ambulance for Bermuda.

Commencement

6 This Notice shall have effect from the 1st day of April 2007.

Given this 30th day of March, 2007

Lucinda Pearman

Acting Collector of Customs