



BERMUDA

REVENUE (BERMUDA CUSTOMS DECLARATION)
(CASH AND NEGOTIABLE INSTRUMENT) NOTICE 2015

BR 30 / 2015

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The Collector of Customs, in exercise of the power conferred by section 16 of the Revenue Act 1898 , makes the following Notice:

Citation

1 This Notice may be cited as the Revenue (Bermuda Customs Declaration)(Cash & Negotiable Instrument) Notice 2015.

REVENUE (BERMUDA CUSTOMS DECLARATION) (CASH AND NEGOTIABLE INSTRUMENT) NOTICE 2015

Interpretation

2 In this Notice—

“cash” means coins and bank notes in any currency;

“negotiable instrument” means—

- (a) monetary instruments (including cheques, travellers cheques, promissory notes and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that the title thereto passes upon delivery; and
- (b) incomplete monetary instruments including cheques, travellers cheques, promissory notes and money orders signed, but with the payee’s name omitted.

Non-application of this Notice

3 This Notice does not apply to a person who is entering, importing or exporting cash or a negotiable instrument of heading 98.01 (accompanied personal goods) of the First Schedule to the Customs Tariff Act 1970.

[Paragraph 3 amended by 2016 : 15 s. 15 effective 1 April 2016]

Requirement to declare cash or a negotiable instrument

4 Subject to paragraph 3, every person entering, importing or exporting cash or a negotiable instrument is required to make the declaration prescribed in the following paragraphs.

Form, contents and particulars of declaration

5 The declaration for a person entering, importing or exporting cash or a negotiable instrument shall be—

- (a) made in writing in Customs Form 10 published in Government Notice No. 573 on the 21st day of July, 2000; and
- (b) completed in accordance with the instructions in Schedule 1.

Time and manner of making declaration

6 (1) The importer of any cash or a negotiable instrument shall within three days after its importation, deliver to the Collector of Customs the declaration required by this Notice.

(2) A person intending to export any cash or a negotiable instruments shall, before the time that cash or a negotiable instrument is loaded or otherwise taken on board a vessel or aircraft, deliver to the Collector of Customs the declaration required by this Notice.

(3) Every person who is required to make a declaration by this Notice shall deliver that declaration at the Hamilton Long Room, Custom House, 40 Front Street, Hamilton, during the days and hours appointed for opening by the Collector of Customs.

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Documents that must accompany a declaration

- 7 The declaration required by this Notice shall be accompanied by—
- (a) each and every invoice relating to the acquisition of the relevant cash or negotiable instrument; and any other document relating to the acquisition of the relevant cash or negotiable instrument; and any document relating to the monetary value of the relevant cash or negotiable instrument;
 - (b) the transport of documents for the relevant cash or negotiable instrument (bills of lading or airway bills);
 - (c) a packing list or equivalent document indicating the contents of each package where a single consignment of cash or negotiable instruments is presented in two or more packages; and
 - (d) where the importation or exportation of the relevant cash or negotiable instrument is restricted by or under any Act, the prescribed licence, permit or authorization.

Revokes and substitutes paragraph 3 of the Revenue (Customs Traveller Declaration) Notice 2010

- 8 Paragraph 3 of the Revenue (Customs Traveller Declaration) Notice 2010 is revoked and the following paragraph is substituted—

“Requirement to make a customs traveller declaration

3 A person who is entering, importing or exporting goods of heading 98.02 (accompanied personal goods) of the First Schedule to the Customs Tariff Act 1970 is required to make the customs traveller declaration prescribed in the following paragraphs.”.

Schedule 1 and Schedule 2

- 9 Schedule 1 and Schedule 2 shall have effect for the purposes giving instruction on entering the required information onto Customs Form 10 (Bermuda Customs Declaration).

Commencement

- 10 This Notice shall have operational effect from 1 April, 2015.

REVENUE (BERMUDA CUSTOMS DECLARATION) (CASH AND NEGOTIABLE INSTRUMENT) NOTICE 2015

SCHEDULE 1

(Paragraph 9)

CUSTOMS FORM 10 (BERMUDA CUSTOMS DECLARATION (BCD)) GENERAL DESCRIPTION AND COMPLETION INSTRUCTIONS

A.

GENERAL DESCRIPTION

The BCD consists of a header sheet and a continuation sheet. The header sheet is divided into two sections: the header level (fields 1 through 14) and the record level, consisting of record No. 001 (fields 15 through 28). The BCD continuation sheet is divided into three separate records. Continuation sheets shall only be used where the BCD covers cash or negotiable instruments classifiable to more than one tariff code. Continuation sheets shall be presented together with one header sheet.

The information entered at the header level shall relate to all the cash and negotiable instruments declared on a BCD. The information entered in any particular record of a BCD shall concern only the cash or negotiable instruments declared in that record.

Subject to the following provisions, cash and negotiable instruments of the same tariff code shall be declared in aggregate in the same record of a BCD. A separate record shall be completed for cash and negotiable instruments of different tariff codes. For example if a consignment of cash or negotiable instruments consists of banknotes, coin and bearer bonds, each of these three different kinds of monetary instrument shall be declared on a separate record of a BCD.

A negotiable instrument with no amount indicated and no named payee shall be declared in aggregate in the same record of a BCD with like negotiable instruments.

A negotiable instrument with an amount indicated and no named payee shall be declared in aggregate in the same record of a BCD with like negotiable instruments.

A negotiable instrument with a named payee shall be declared in aggregate in the same record of a BCD, with negotiable instruments with the same payee, whether or not there is an amount indicated.

B.

HEADER SHEET COMPLETION INSTRUCTIONS

Header Level

BCD control field (upper right corner)

PAGE 1 OF:

Enter the total number of pages (including the header sheet and any continuation sheets) making up the BCD.

IMPORT:

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Where cash or a negotiable instrument is being declared for importation, enter the code "I". Otherwise leave blank.

EXPORT:

Where cash or a negotiable instrument is being declared for exportation, enter the code "E". Otherwise leave blank.

TRADER REFERENCE:

Enter the unique alpha-numeric code assigned to the BCD by the declarant.

Field 1 SUPPLIER:

ID NO.:

Leave blank.

a. NAME:

Where cash or a negotiable instrument is being declared for importation, enter the full name of the consignor of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the full name of the consignee of the relevant cash or negotiable instrument.

b. STREET:

Where cash or a negotiable instrument is being declared for importation, enter the street number and street name of the consignor of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the street number and street name of the consignee of the relevant cash or negotiable instrument.

c. STATE/PROVINCE:

Where cash or a negotiable instrument is being declared for importation, enter the name of the state or province of the consignor of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the name of the state or province of the consignee of the relevant cash or negotiable instrument.

d. ZIP CODE:

Where cash or a negotiable instrument is being declared for importation, enter the postal code of the consignor of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the postal code of the consignee of the relevant cash or negotiable instrument.

e. COUNTRY:

Where cash or a negotiable instrument is being declared for importation, enter the name of the country of the consignor of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the name of the country of the consignee of the relevant cash or negotiable instrument.

Field 2 IMPORTER

ID NO.:

Where cash or a negotiable instrument is being declared for importation, enter the customs identification number assigned to the importer by the Collector of Customs.

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Where cash or a negotiable instrument is being declared for exportation, enter the customs identification number assigned to the importer by the Collector of Customs.

a. NAME:

Where cash or a negotiable instrument is being declared for importation, enter the full name of the importer of the cash or a negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the full name of the exporter of the relevant cash or negotiable instrument.

b. NUMBER / STREET:

Where cash or a negotiable instrument is being declared for importation, enter the street number and street name of the importer of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the street number and street name of the importer of the relevant cash or negotiable instrument.

c. PARISH :

Where cash or a negotiable instrument is being declared for importation, enter the name of the parish of the importer of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the name of the parish of the exporter of the relevant cash or negotiable instrument.

d. POSTAL CODE :

Where cash or a negotiable instrument is being declared for importation, enter the postal code of the importer of the relevant cash or negotiable instrument.

Where cash or a negotiable instrument is being declared for exportation, enter the postal code of the exporter of the relevant cash or negotiable instrument.

Field 3 TRANSPORT DETAILS

a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:

Where the importing or exporting means of transportation of cash or a negotiable instrument is a vessel, enter in the first subdivision the appropriate vessel code for the relevant vessel from the list of vessel codes in Schedule 2 to this Notice. Enter the relevant voyage number in the second subdivision.

Where the importing or exporting means of transportation of cash or a negotiable instrument is an aircraft, enter in the first subdivision the appropriate aircraft code for the relevant aircraft from the list of aircraft codes in Schedule 1 to this Notice. Enter the relevant flight number in the second subdivision.

b. PORT OF ARRIVAL:

Where cash or a negotiable instrument is being declared for importation, enter the appropriate port code for the port of importation of the relevant cash or negotiable instrument from the list of port codes in Schedule 2 to this Notice.

Where cash or a negotiable instrument is being declared for exportation, enter the appropriate port code for the port of exportation of the relevant cash or negotiable instrument from the list of port codes in Schedule 2 to this Notice.

c. ARRIVAL / DEPARTURE DATE:

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Where cash or a negotiable instrument is being declared for importation, enter the date of importation of the relevant cash or negotiable instrument using the date format “DD/MM/YYYY”.

Where cash or a negotiable instrument is being declared for exportation, enter the intended date of exportation of the relevant cash or negotiable instrument using the date format “DD/MM/YYYY”.

Field 4 MANIFEST DETAILS

MANIFEST NO.:

Leave blank

a. MASTER BILL OF LADING / AWB NO.:

Where cash or a negotiable instrument is imported or is to be exported in a vessel, enter the relevant master bill of lading number.

Where cash or a negotiable instrument is imported or is to be exported in an aircraft, enter the relevant air waybill number.

b. HOUSE BILL OF LADING / AWB NO.:

Where the cash or a negotiable instrument is imported or is to be exported in a vessel as part of a consolidated shipment, enter the relevant house bill of lading number.

Where the cash or a negotiable instrument is imported or is to be exported in an aircraft as part of a consolidated shipment, enter the relevant house air waybill number.

c. CONTAINER ID NO.:

Where cash or a negotiable instrument is imported or is to be exported in a shipping container, enter the relevant shipping container number.

Field 5

a. COUNTRY OF DIRECT SHIPMENT:

Where cash or a negotiable instrument is being declared for importation, enter the appropriate officially assigned country code for the country of direct shipment from the list of country codes in the most recent edition of ISO 3166. In these completion instructions “country of direct shipment” means the country in which the relevant cash or negotiable instrument was last loaded on board a vessel or aircraft for transportation directly to Bermuda.

Where cash or a negotiable instrument is being declared for exportation, enter the code “BM”.

b. COUNTRY OF ORIGINAL SHIPMENT:

Where cash or a negotiable instrument is being declared for importation, and the country of original shipment of the relevant cash or negotiable instrument is not the same as the country of direct shipment, enter the appropriate officially assigned country code for the country of original shipment from the list of country codes in the most recent edition of ISO 3166. Otherwise leave blank. In these completion instructions “country of original shipment” means the country from which the relevant cash or negotiable instrument was initially dispatched for the purpose of export to Bermuda.

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Where cash or a negotiable instrument is being declared for exportation, leave blank.

Field 6 WAREHOUSE IDENTIFICATION:
Leave blank.

Field 7 ADDITIONAL INFORMATION:
Leave blank

Field 8 METHOD OF PAYMENT:

(1)
Leave blank.

ACCOUNT ID NO.:
Leave blank.

(2)
Leave blank.

ACCOUNT ID NO.:
Leave blank.

Field 9 CHARGES / DEDUCTIONS | % | AMOUNT BD(\$)
In the first row under "CHARGES/DEDUCTIONS" enter "640". In the first row under "AMOUNT BD(\$)" enter the cost of transportation of the cash or negotiable instruments being declared from the country of original shipment to Bermuda. Leave the remaining rows blank.

Field 10 VALUATION METHOD:
Enter the relevant valuation code from the list of valuation codes in Schedule 2 to this Notice.

Field 11 NO. OF PACKAGES:
Using the format "001", enter in numerical figures the total number of packages containing the relevant cash or negotiable instrument.

Field 12 TOTAL NO. OF RECORDS:
Using the format "001", enter in numerical figures the total number of records making up the BCD.

Field 13 TOTAL INVOICE AMOUNT:
Enter "0.00".

Field 14 TOTAL PAYABLE AMOUNT:
Enter "0.00".

Record level

Field 15 RECORD NO. 001

Field 16 CPC:
Where cash or a negotiable instrument is being declared for importation, enter the code "4000".

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Where cash or a negotiable instrument is being declared for exportation, enter the code "3000".

Field 17 COUNTRY OF ORIGIN:

Enter the appropriate officially assigned country code for the country of origin from the list of country codes in the most recent edition of ISO 3166. In this completion instruction "country of origin" means the country in which the relevant cash or negotiable instrument was wholly produced or in which the last substantial manufacturing or processing, deemed sufficient to give the relevant cash or negotiable instrument its essential character, has been carried out.

Field 18 TARIFF NO.:

Enter the tariff code from the Bermuda Nomenclature corresponding to the cash or negotiable instrument being declared on record 001. In these completion instructions "Bermuda Nomenclature" means the First Schedule to the Customs Tariff Act 1970.

Field 19 DESCRIPTION:

Enter description of the cash or negotiable instrument being declared on record 001. In this instruction "description" means the normal trade description. The description shall be expressed in terms sufficiently precise to allow immediate and unambiguous identification and classification of the cash or negotiable instrument being declared.

Field 20 QUANTITY / UNITS 1:

In numerical figures, enter the number of cash units or negotiable instruments being declared on record 001. The number of cash units or negotiable instruments shall be expressed in terms of the unit of classification from the Bermuda Nomenclature corresponding to the relevant tariff code for the cash or negotiable instrument being declared.

Field 21 QUANTITY / UNITS 2:

Leave blank

Field 22 SUPPLEMENTARY CODE:

Leave blank.

Field 23 CURRENCY:

Where the cash or negotiable instrument being declared on record 001 is the subject of an invoice, enter the relevant currency code from the list of currency codes in the most recent edition of ISO 4217 for the currency in which the commercial invoice for that cash or negotiable instrument was drawn up. Otherwise enter the ISO currency code for the cash or negotiable instrument itself.

VALUE:

Enter in numerical figures the customs value of the cash or negotiable instrument being declared on record 001. Where the cash or negotiable instrument being declared is the subject of an invoice, the amount entered shall be expressed in terms of units of the currency in which the commercial invoice was drawn up. Otherwise the amount entered shall be expressed in the currency of the cash or negotiable instrument itself.

Field 24 EXCHANGE RATE:

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Using Customs Department Weekly Rates of Exchange list in effect at the time of importation or exportation of the cash or negotiable instrument being declared on record 001, enter the rate of exchange corresponding to the currency in which the commercial invoice was drawn up. Otherwise enter the exchange rate corresponding to the cash or negotiable instrument itself.

Field 25 BDS VALUE:

Enter in numerical figures the customs value of the cash or negotiable instrument being declared on record 001 in terms of Bermuda dollars, calculated by reference to the relevant rate of exchange.

Field 26 CHARGES / DEDUCTIONS | % | AMOUNT BD(\$)

Leave blank.

Field 27

TAX TYPE | TAX ID. | VALUE FOR TAX | TAX RATE | TAX AMOUNT

In the first row—

- under "TAX TYPE", enter the code "CUD".
- under "TAX ID", enter the code "F".
- under "VALUE FOR TAX", enter in numerical figures the value of the cash or negotiable instruments being declared in terms of Bermuda dollars, calculated by reference to the relevant rate of exchange.
- under "TAX RATE", enter the rate of duty from the Bermuda Nomenclature corresponding to the relevant tariff code for the cash or negotiable instruments being declared on record 001.
- under "TAX AMOUNT", enter Enter "0.00".

In the second row—

- under "TAX TYPE", enter the code "WHA".
- under "TAX ID", enter the code "E".
- under "VALUE FOR TAX", enter in numerical figures the value of the cash or negotiable instruments being declared in terms of Bermuda dollars, calculated by reference to the relevant rate of exchange.
- under "TAX RATE", enter "0%".
- under "TAX AMOUNT", enter "0.00".

Leave the cells in the third row blank.

TOTAL DUE

Enter the sum of the tax amounts entered in the first row and second row of field 27 of record 001.

28 ADDITIONAL INFORMATION:

Where a relevant negotiable instrument has no amount indicated and no named payee, enter "No amount indicated. No named payee".

Where a relevant negotiable instrument has an amount indicated and no named payee, enter "Amount indicated. No named payee".

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Where a relevant negotiable instrument has a named payee, enter the name of the payee.

Otherwise leave blank.

Declaration Box (lower left corner)

I

Enter the full name of the declarant.

ID NO.:

Enter the customs identification number assigned to the declarant by the Collector of Customs.

DATE:

Enter the date of the completion of the declaration.

SIGNATURE:

The declarant shall give their original hand written signature.

CAPACITY:

Using the relevant capacity code from the list of capacity codes in Schedule 2 to this Notice, enter the capacity of the declarant in relation to the cash or negotiable instruments being declared.

Customs use only

Leave blank.

C.

CONTINUATION SHEET COMPLETION INSTRUCTIONS

Field 15 RECORD NO.

In the first continuation sheet, beginning with "002" enter in numerical figures in series ascending, the number of each successive record. This completion instruction shall apply with the necessary changes to each successive continuation sheet making up the BCD.

The completion instructions for record 001 shall apply with the necessary changes to all the other fields in all of the records of any continuation sheets making up the BCD.

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SCHEDULE 2

(Paragraph 9)

CODES TO BE USED IN THE CUSTOMS FORM 10 (BERMUDA CUSTOMS DECLARATION (BCD))

Field 3 a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.

<i>Vessel Codes</i>	<i>Meanings</i>
BDA	Bermuda Islander
OLE	Oleander
SOM	Somers Isles
OSD	Other ship Dockyard Port
OTS	Other ship Port of Hamilton
OTH	Other ship other port
OSS	Other ship Port of St. George's

<i>Aircraft Codes</i>	<i>Meanings</i>
AA	American Airlines
AC	Air Canada
BA	British Airways
FL	AirTran Airways
CJT	Cargojet
DL	Delta Air Lines
UA	United Airlines
US	US Airways
WS	WestJet Airlines
B6	JetBlue Airways
OTA	Other aircraft

Field 3 b. PORT OF ARRIVAL

<i>Port Codes</i>	<i>Meanings</i>
BDA	L.F. Wade International Airport
DYP	Dockyard Port
HAM	Port of Hamilton
GPO	Any port - Goods imported or exported by post
SGE	Port of St. George's

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OTH	Other Port
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Field 10 VALUATION METHOD

<i>Valuation method codes</i>	<i>Meanings</i>
01	Transaction value
02	Other

DECLARATION BOX - CAPACITY

<i>Capacity codes</i>	<i>Meanings</i>
AGT	Agent
IMP	Importer
OWN	Owner

Made this 17th day of April 2015

Collector of Customs

[Amended by:
2016 : 15]