



BERMUDA

REVENUE (CUSTOMS TRAVELLER DECLARATION) NOTICE 2010

BR 39 / 2010

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

Citation

1 This Notice may be cited as the Revenue (Customs Traveller Declaration) Notice 2010.

[Paragraph 1 revoked and substituted and Notice title changed by BR 4 / 2012 para. 2 effective 13 January 2012]

Interpretation

2 In this Notice

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

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“dual-channel” means the “goods to declare” and “nothing to declare” channels referred to in paragraphs 4(2)(a) and 4(3)(a) respectively;

“negotiable instruments” 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 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;

“pleasure craft” means a vessel which at the time of its arrival in Bermuda is being used for private recreational purposes;

“commercial vessel” means any vessel that is not a pleasure craft; and

“precleared flight” means a flight to the United States of America cleared in Bermuda by U.S. Customs and Border Protection.

[Paragraph 2 definition “dual-channel” inserted by BR 79 / 2012 para. 2 effective 19 November 2012]

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.

[Paragraph 3 revoked and substituted by BR 4 / 2012 para. 3 effective 13 January 2012; revoked and substituted by BR 30 / 2015 para. 8 effective 1 April 2015]

Form, contents and particulars of customs traveller declarations

4 (1) In respect of a customs traveller declaration under subparagraphs (2) or (3), a person is carrying or has under his control “goods to declare” if he has (and “nothing to declare” if he does not have) any of the following—

- (a) goods of tariff codes 9801.101, 9801.102, 9801.201, 9801.301, 9801.302, 9801.411, 9801.412, 9801.413, 9801.414, 9801.415, 9801.420 and 9801.430;
- (b) goods the importation of which is restricted or prohibited by or under any Act; or
- (c) cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars.

(2) The customs traveller declaration required to be made by a person arriving at Bermuda by air who is carrying, or has under his control, goods to declare shall be made in Customs Form 98 in the First Schedule, and the person shall—

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- (a) where the dual-channel is available, deliver the Customs Form 98 declaration to a customs officer in the airport channel that is marked with the "goods to declare" sign in the Fourth Schedule; and
 - (b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.
- (3) The customs traveller declaration required to be made by a person arriving at Bermuda by air who is carrying, or has under his control, nothing to declare shall—
- (a) where the dual-channel is available, be made by the act of entering the airport channel that is marked with the "nothing to declare" sign in the Third Schedule, and that act shall be considered to be a declaration that the person has nothing to declare and is not—
 - (i) importing goods that are subject to duty; or
 - (ii) importing goods, currency or negotiable instruments contrary to any prohibition or restriction; and
 - (b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.
- (4) The customs traveller declaration for a person arriving at Bermuda on a pleasure craft shall be made in Customs Form 98 in the First Schedule.
- (5) The customs traveller declaration for the master or a member of the crew of a commercial vessel arriving at Bermuda shall be made in Customs Form No. 81 in the Second Schedule.
- (6) The customs traveller declaration for a passenger on a commercial vessel arriving at Bermuda, and who is importing goods subject to duty or importing cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made in Form 98 in the First Schedule.
- (7) The customs traveller declaration for a passenger on a commercial vessel arriving at Bermuda who is not importing goods subject to duty or importing cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made by the act of leaving the vessel; and that act shall be considered to be a declaration that the person has nothing to declare and is not importing goods subject to duty or importing goods, currency or negotiable instruments contrary to any prohibition or restriction.
- (8) The customs traveler declaration for a person leaving Bermuda on a precleared flight shall be made in the form of customs declaration required for precleared flights by U.S. Customs and Border Protection and shall be completed in accordance with the instructions on that form.
- (9) The customs traveller declaration for a person leaving Bermuda not on a precleared flight who is exporting cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made in Form 98 in the First Schedule of this Notice.

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(10) The customs traveller declaration for a person leaving Bermuda not on a precleared flight who is not exporting cash or negotiable instruments with a total value of greater than 10,000 Bermuda dollars shall be made by the act of going through the airport security or boarding any vessel, as the case may be; and that act shall be considered to be a declaration that the person is not exporting goods, currency or negotiable instruments contrary to any prohibition or restriction.

(11) Customs Form 98 shall be completed in accordance with the instructions in the First Schedule.

(12) Customs Form No. 81 shall be completed in accordance with the instructions in the Second Schedule.

[Paragraph 4 amended by BR 79 / 2012 para. 3 effective 19 November 2012; subparagraph (1) revoked and substituted, existing subparagraphs (2) to (10) renumbered as subparagraphs (4) to (12), and subparagraphs (2) and (3) substituted by BR 79 / 2012 para. 3 effective 19 November 2012; paragraph 4(1) amended by 2016 : 15 s. 15 effective 1 April 2016]

Time and manner of making customs traveller declarations

5 (1) Unless otherwise provided in paragraph 4, every person arriving at Bermuda who is required to make either a Customs Form 98 or a Customs Form No. 81 shall deliver the required declaration directly to a customs officer upon arrival.

(2) Every person leaving Bermuda not on a precleared flight who is required to make a customs traveller declaration in Customs Form 98 shall deliver the required declaration directly to a customs officer at the place of departure, or where there is no customs officer in attendance at the place of departure, by depositing the required declaration in the receptacle provided for that purpose.


(3) Every person leaving Bermuda on a precleared flight who is required to make a customs traveler declaration shall deliver the required declaration to an officer of U.S. Customs and Border Protection.

[Paragraph 5 subparagraph (1) amended by BR 79 / 2012 para. 4 effective 19 November 2012]

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FIRST SCHEDULE

CUSTOMS TRAVELLER DECLARATION (CUSTOMS FORM 98)

 **GOVERNMENT OF BERMUDA**
Ministry of Finance
Customs Department

Customs Traveller Declaration
Welcome to Bermuda.
Before completing this form read the important information on the reverse.

1. Family Name _____ First _____
Middle _____ Birth Date
Day Month Year

2. I am (We are) ordinarily resident in Bermuda. Yes No

3. Airline/Flight No. or Vessel Name _____

4. Bermuda Address • House Number/Hotel Name _____
Street _____
Parish _____ Postal Code _____

5. Household members for whom you are declaring:

Family Name _____ First _____
Middle _____ Birth Date
Day Month Year

Family Name _____ First _____
Middle _____ Birth Date
Day Month Year

Family Name _____ First _____
Middle _____ Birth Date
Day Month Year

6. I am (We are) bringing business goods or commercial merchandise (such as trade advertising materials, articles for sale, trade tools or equipment, business samples or goods bought on commission). Yes No

7. I am (We are) bringing goods that do not belong to me (us) or on behalf of another person. Yes No

8. I am (We are) bringing food (such as meats, seafood, dairy products, fruit, vegetables, etc.). Yes No

9. I am (We are) bringing animals (living or dead, whole or in part, including wildlife products). Yes No

10. I am (We are) bringing plants, seeds, plant cuttings or bulbs. Yes No

11. I am (We are) bringing soil, peat, gravel or sand. Yes No

12. I am (We are) bringing fireworks, firearms, ammunition, explosives or weapons of any kind (e.g. knife, stun gun, sling shot, mace, pepper spray, etc.). Yes No

13. I have (We have) cash and/or negotiable instruments to declare. Yes No

14. Value of cash and/or negotiable instruments in Bermuda dollars _____

15. I am (We are) claiming transfer of residence allowance. Yes No

I HAVE READ THE IMPORTANT INFORMATION ON THE REVERSE OF THIS FORM AND I HAVE MADE A TRUE, ACCURATE AND COMPLETE DECLARATION.

16. _____ Date
Signature Day Month Year

Customs use only

Customs Form 98

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IMPORTANT INFORMATION

The Customs Department has a duty to protect Bermuda from drugs, firearms and other harmful goods and to stop smugglers evading import duty. To do this, we need your help and co-operation. If a customs officer stops you and asks questions or makes checks of your baggage, please comply with their directions. If you break the rules officers may seize your goods and impose substantial penalties. For certain customs offences you could face prosecution and imprisonment.

Completion Instructions for this form are contained in the Customs leaflet entitled "Customs Traveller Declaration (Form 98) Instructions". As a general rule you should complete this form only if you are over your duty free allowances or if you have prohibited or restricted goods, cash or negotiable instruments. Where members of the same household arrive together the responsible household member may make one combined household declaration.

Duty free allowances for every passenger include up to 1 litre of spirits, 1 litre of wine, 0.5kg of tobacco, 50 cigars and 200 cigarettes. In addition, passengers who are Bermuda residents are normally entitled to a duty free allowance of \$200 per person on accompanied goods. Passengers who are visitors (non-residents) are normally entitled to a duty free allowance of \$30 per person on goods intended as a gift for another person. Generally duty will be assessed by Customs at the standard rate (25%) on the value of goods in excess of duty free allowances.

Controlled drugs, obscene material, fireworks, firearms and ammunition are generally prohibited from being imported. Live animals and plants, fruit, vegetables require an import permit.

Cash and negotiable instruments of a value greater than BDA \$10,000, or the equivalent amount in foreign currency must be declared to Customs. "Cash" includes coins and bank notes in any currency. "Negotiable instruments" includes monetary instruments such as cheques, travelers cheques, promissory notes and money orders.

Goods for business use must **not** be declared on this form. Business goods or goods bought on commission or as an accommodation for any other person must be declared separately on a Bermuda Customs Declaration (BCD). Duty free allowances do not apply to business goods or to goods that are not your personal property.

Additional information regarding import prohibitions, current duty rates, rates of exchange and duty free allowances is posted near to duty payment points. Customs leaflets and public notices concerning customs declarations, the airport dual-channel (red/green) system and duty free allowances are available on the Customs Department website www.customs.gov.bm.

Categories of Goods	True Value \$BDA
1. Batteries, generators, air conditioners and vehicle parts.....	_____
2. Clothing and footwear	_____
3. TVs, radios, other consumer electronics and photographic equipment.....	_____
4. Household furniture and appliances	_____
5. Toys and sporting goods.....	_____
6. Records, tapes, CDs and DVDs	_____
7. Computer hardware.....	_____
8. Jewellery and watches.....	_____
9. Tools, machinery and parts	_____
10. Miscellaneous (<i>any articles not specified above or below</i>)	_____
11. SUBTOTAL	_____
12. Spirits.....	_____
13. Wine/Champagne	_____
14. Cigarettes.....	_____
15. Cigars.....	_____
16. Tobacco	_____
17. Duty-free items (Reading material, software, corrective spectacles, prescription drugs, etc.)	_____
18. TOTAL	_____

Examining Officer
For the Collector of Customs

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CUSTOMS TRAVELLER DECLARATION (CUSTOMS FORM 98) – COMPLETION
INSTRUCTIONS

Part 1

Completion Instructions for Travellers Arriving at Bermuda

A. In the spaces provided on the front of your Customs Form 98, against the following item numbers:

1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MM,YYYY).
2. Tick the YES box if you and those household members for whom you are making a declaration are ordinarily resident in Bermuda. Otherwise tick the NO box.
3. If arriving by air, print the airline's initials and flight number. If arriving by sea, print the vessel's (ship/boat) name.
4. Print your Bermuda address including house number or hotel/guest house name, street address, name of parish and postal code.
5. Print the last (family) name, first (given) name, middle name and date of birth of each member of your household for whom you are making a declaration. Use the date format (DD,MM,YYYY). Should you be travelling with more than three household members use a separate Customs Form 98 as a continuation sheet.
6. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing business goods or commercial merchandise (such as trade advertising materials, articles for sale, trade tools or equipment, business samples or goods bought on commission). Otherwise tick the NO box.
7. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing goods that do not belong to you or them or on behalf of another person. Otherwise tick the NO box.
8. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing food (such as meats, seafood, dairy products, fruit, vegetables, etc.). Otherwise tick the NO box.
9. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing animals (living

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or dead, whole or in part, including wildlife products). Otherwise tick the NO box.

10. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing plants, seeds, plant cuttings or bulbs. Otherwise tick the NO box.
11. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing soil, peat, gravel or sand. Otherwise tick the NO box.
12. Tick the YES box if you or any of the household members for whom you are making a declaration are bringing fireworks, firearms, ammunition, explosives or weapons of any kind (e.g. knife, stun gun, sling shot, mace, pepper spray, etc.). Otherwise tick the NO box.
13. Tick the YES box if you or any of the household members for whom you are making a declaration are carrying cash in the form of coins, bank notes, or negotiable instruments with a value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency. Otherwise tick the NO box.
14. If you ticked the YES box in item number 13, print the value of the cash, expressed in terms of Bermuda dollars, that you have to declare.
15. Tick the yes box if you or any of the household members for whom you are making a declaration are bringing goods of tariff code 9801.411. Otherwise tick the NO box.
16. Read the important information on the reverse of your Customs Form 98 and make your signature. Print the current date using the date format (DD,MM,YYYY).

B. In the spaces provided on the reverse of your Customs Form 98 against the following item numbers:

1. Print the aggregate Bermuda dollar value of all batteries, generators, air conditioners and vehicle parts that you have to declare.
2. Print the aggregate Bermuda dollar value of all clothing and footwear that you have to declare.
3. Print the aggregate Bermuda dollar value of all TVs, radios, other consumer electronics and photographic equipment that you have to declare.
4. Print the aggregate Bermuda dollar value of all household furniture and appliances that you have to declare.

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5. Print the aggregate Bermuda dollar value of all toys and sporting goods that you have to declare.
6. Print the aggregate Bermuda dollar value of all records, tapes, CDs and DVDs that you have to declare.
7. Print the aggregate Bermuda dollar value of all computer hardware that you have to declare.
8. Print the aggregate Bermuda dollar value of all jewellery and watches that you have to declare.
9. Print the aggregate Bermuda dollar value of all tools, machinery and parts that you have to declare.
10. Print the aggregate Bermuda dollar value of any item that is not listed in the descriptions above or below that you have to declare.
11. Print the subtotal of the aggregate values of goods declared in descriptions 1 – 10 on the reverse of your Customs Form 98.
12. Print the aggregate Bermuda dollar value and the number of litres of any spirits that you have to declare.
13. Print the aggregate Bermuda dollar value and the number of litres of any wine and champagne that you have to declare.
14. Print the aggregate Bermuda dollar value of any cigarettes and the number of cigarettes that you have to declare.
15. Print the aggregate Bermuda dollar value and the number of cigars that you have to declare.
16. Print the aggregate Bermuda dollar value and the weight (in kilogrammes) of tobacco that you have to declare.
17. Print the aggregate Bermuda dollar value of any goods—
 - (a) for which the duty specified in the First Schedule of the Customs Tariff Act 1970 is 0%; or
 - (b) in respect of which you are claiming transfer of residence duty-free allowance,
that you have to declare.
18. Print the total of all the aggregate values of goods declared in descriptions 1-17 on the reverse of your Customs Form 98.

C. For the purpose of the declaring the value of any particular class or description of goods, the item number that provides the most specific description shall be preferred to item numbers providing a more general description.

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D. Notwithstanding the above, when the rate of duty for a particular class or description of goods is 0% the value of those goods shall be declared to item number 17.

Part 2

Completion Instructions for Travellers Departing from Bermuda

A. In the spaces provided on the front of your Customs Form 98, against the following item numbers:

1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MM,YYYY).
2. Tick the YES box if you and those household members for whom you are making a declaration are ordinarily resident in Bermuda. Otherwise tick the NO box.
3. If departing by air, print the airline's initials and flight number. If departing by sea, print the vessel's (ship/boat) name.
4. Print your home address including house/unit number, street address, name of city/town, name of parish/state/province, name of country and zip/postal code.
5. Print the last (family) name, first (given) name, middle name and date of birth of each member of your household for whom you are making a declaration. Use the date format (DD,MM,YYYY). Should you be travelling with more than three household members use a separate Customs Form 98 as a continuation sheet.
13. Tick the YES box if you or any of the household members for whom you are making a declaration are carrying cash in the form of coins, bank notes, or negotiable instruments with a value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency.
14. Print the value of the cash, expressed in terms of Bermuda dollars, that you have to declare..
15. Read the important information on the reverse of your Customs Form 98 and make your signature. Print the current date using the date format (DD,MM,YYYY).

B. Do not complete items 6,7,8,9,10,11,12 and 15 on the front of your Form 98.

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C. Do not complete the reverse of your Form 98.

[First Schedule, Item B amended by BR 4 / 2012 para. 4 effective 13 January 2012; First Schedule, Customs Form 98 revoked and replaced, and paragraph B of Part 1 amended by BR 79 / 2012 para. 5 effective 19 November 2012; First Schedule Parts 1 and 2 amended by 2016 : 15 s. 15 effective 1 April 2016]

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SECOND SCHEDULE

CREW DECLARATIONS (CUSTOMS NO.81) - FRONT

H.M. Bermuda Customs

Customs No. 81



CREW DECLARATIONS

Port of.....
Ships Name Master's Name.....
Whence Arrived Date of Arrival

NOTICE TO MASTERS AND OFFICERS AND CREWS OF VESSELS ARRIVING FROM
ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE PROPERTY

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil."
2. All articles acquired abroad or during the voyage must be declared.
3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into the Colony or the waters thereof. All articles which have not been taken into consumption or use should therefore, be declared, and penalties avoided.
4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.
5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore

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I certify that the foregoing lists being numbered contain the names of each and every member of the crew of the vessel of which I am Master.....

CREW DECLARATIONS (CUSTOMS NO. 81) - COMPLETION INSTRUCTIONS

Completion Instructions for Masters and Officers and Crews of Commercial Vessels Arriving at Bermuda

1. The master of the vessel shall, in the spaces provided on the front of the Customs No.81, against the space descriptions—

“Ships Name”- print the name of his vessel;

“Whence Arrived”- print the name of the last port-of-call of his vessel;

“Port of”- print the name of the port of arrival of his vessel in Bermuda;

“Master’s Name”- Print his full name;

“Date of Arrival”- Print the date of arrival of his vessel in Bermuda using the date format (DD,MM,YYYY).

2. The master of the vessel shall, in the spaces provided in the header above the table on the reverse of the Customs No. 81, after the words—

“SHEET NO.”- print the numeral “1”. Where additional Crew Declaration sheets are used, enter the relevant sequential number on each respective sheet;

“Vessel”- print the name of his vessel;

“from”- print the name of the last port-of-call of his vessel.

3. The master, officers and crew of the vessel shall each, in a separate row in the table on the reverse of the Customs No. 81, under the column headings—

“PRINTED NAME AND SIGNATURE”- Print his full name and make his signature. If any member of Crew is unable to sign his name, his mark should be witnessed by a responsible Officer;

“Rank or Rating”- Print his rank or rating;

“Tobacco lb.”- Print the weight (in pounds) of tobacco (other than cigarettes and cigars) in his possession;

“Cigarettes No.”- Print the number of cigarettes in his possession;

“Spirits Bottle”- Print the number of bottles of spirits in his possession;

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“Perfumed Spirits oz.”- Print the volume of perfumed spirits (in fluid ounces) in his possession;

“Quantity or No. & Description of other Goods”- Print the quantity or number and the corresponding description of other goods in his possession; and, if he has in his possession cash, in the form of coins, bank notes or negotiable instruments over \$10,000 Bermuda dollars or the equivalent amount in foreign currency, print the word “CASH” followed by the value of the cash and/or negotiable instruments, expressed in terms of Bermuda dollars;

“DESCRIPTION AND TRUE VALUE OF GOODS TO BE LANDED”- Print the description and the true value of all goods to be landed in Bermuda.

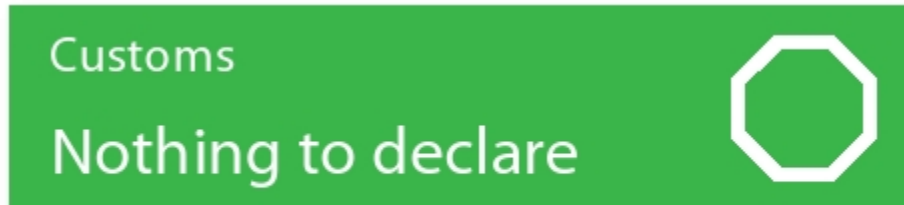
4. The master shall, in the spaces provided in the footer beneath the table on the reverse of the Customs No. 81, after the following words—

“lists being numbered”- Print the total number of rows completed in the table on Crew Declaration sheet 1 and in the table on any addition Crew Declaration sheets used;

“the vessel”- Print the name of his vessel;

“Master”- Make his signature.

THIRD SCHEDULE



[Third Schedule inserted by BR 79 / 2012 para. 6(a) effective 19 November 2012]

FOURTH SCHEDULE



[Fourth Schedule inserted by BR 79 / 2012 para. 6(b) effective 19 November 2012]

Made this 16th day of June 2010

W. Fostine-DeSilva
COLLECTOR OF CUSTOMS

[Amended by:

BR 4 / 2012

BR 79 / 2012

BR 30 / 2015

2016 : 15]