

CUSTOMS TARIFF AMENDMENT ACT 2004



BERMUDA 2004 : 2

CUSTOMS TARIFF AMENDMENT ACT 2004

[Date of Assent: 17 March 2004]

[Operative Date: 20 February 2004]

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:

Short title

1 This Act may be cited as the Customs Tariff Amendment Act 2004.

Interpretation

2 In this Act —

"commencement date" means 20 February 2004;

"principal Act" means the Customs Tariff Act 1970.

Amends section 2 of principal Act

3 Section 2 of the principal Act is amended —

(a) in subsection (2), by deleting the words ", by aircraft,";
and

(b) by inserting next after subsection (2) the following new subsection —

"(3) Where a person (whether ordinarily resident in Bermuda or not) imports tobacco products, beverages

CUSTOMS TARIFF AMENDMENT ACT 2004

and spirits for personal use, there shall be imposed thereon duty at the rate specified in the First Schedule with respect to such goods."

Amends section 5A of principal Act

4 Section 5A of the principal Act is amended in subsection 5A(1)(d), by deleting the proviso to that section and substituting the following proviso —

"Provided that, such passenger is not entitled to the allowance in this paragraph in respect of alcoholic beverages or tobacco in excess of the allowance specified in paragraphs (b) and (c)."

Amends First Schedule to principal Act

5 (1) The First Schedule to the principal Act is amended in Chapter 24 in respect of Tariff Code 2402.20, by deleting "\$0.13" from the column headed "Rate of Duty" and substituting "\$0.155".

(2) The First Schedule to the principal Act is amended in Chapter 73 —

(a) by deleting from item 73.08 the words "7308.00", "value", "1.kg" and "22.25%"; and

(b) by inserting next after item 73.08 in the appropriate columns the following tariff codes, descriptions, units for duty and rates of duty —

"Tariff code	Description	Unit for duty	Unit of classification	Rate of duty
7308.10	Bridges and bridge sections	value	1.kg	22.25%
7308.20	Towers and lattice masts	value	1.kg	22.25%
7308.30	Doors, windows and their frames and thresholds for doors	value	1.kg	10.00%

CUSTOMS TARIFF AMENDMENT ACT 2004

7308.40	Equipment for scaffolding, shuttering, propping and pit propping Other:	value	1.kg	22.25%
7308.901	Exterior shutters	value	1.kg	10.00%
7308.909	Other	value	1.kg	22.25%."

Amends Fifth Schedule to principal Act

6 The Fifth Schedule to the principal Act is amended in item CPC 4167 (telecommunications equipment) by deleting the provision relating to the authorised beneficiary and conditions/restrictions and substituting the following —

Authorised Beneficiary TeleBermuda International Ltd. and Brasil Telecom Subsea Cable Systems (Bermuda) Ltd.

Conditions/Restrictions All telecommunications equipment, apparatus and machinery required for use by TeleBermuda International Ltd. or Brasil Telecom Subsea Cable Systems (Bermuda) Ltd. in the renewal, provision, operation, repair or extension of their telecommunications installations, subject to the following proviso —

No exemption is granted in the case of any item to be installed on premises not owned by TeleBermuda International Ltd. or Brasil Telecom Subsea Cable Systems (Bermuda) Ltd. (unless a waiver is granted by the Minister of Finance in consultation with the Minister responsible for telecommunications)."

Commencement

7 This Act is deemed to have come into operation on the commencement date.

CUSTOMS TARIFF AMENDMENT ACT 2004
