



GOVERNMENT OF BERMUDA

Ministry of Finance

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**Customs Department**

# **Public Notice 17 – Supplemental 5**

## **Bermuda Customs Declaration**

### **Guidelines:**

### **BCD Type - EXPORTS**

04<sup>th</sup> March, 2011



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# 1 Introduction

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## ***1.1. Definitions***

In this public notice –

“BCD” means the Bermuda Customs Declaration;

“CAPS” means Customs Automated Processing System;

“CPC” means Customs Procedure Code;

“Customs Trader” means any person or company carrying on a trade or business which consists of or includes any of the following activities –

- a) importing or exporting any goods;
- b) handling, transporting or storing them;
- c) facilitating any activity mentioned in sub- paragraphs a) or b);

“Declarant” means the person/company completing the BCD;

“DFD” means Duty From Deposit;

“HBL” means House Bill of Lading

“Importer” means the person/company actually bring in the goods; and,

“LIC” means a Local Inland Clearance warehouse;

## ***1.2. Who should read this Notice?***

This notice is relevant to individual (non-commercial) importers as well as commercial and institutional importers and freight agents — in short, anyone involved in importing/exporting freight

## ***1.3. What is this Notice about?***

This Public Notice 17 – Supplemental 5 should be read in conjunction with the main body of Public Notice 17. This Notice provides detailed guidelines for completing the BCD when dealing with a **BCD Type: Export**.

Please see Public Notice 17 section 2 for guidance on the various BCD Types.

## ***1.4. What is the relevant law?***

In general, the laws pertaining to the importation and export of goods are the Revenue Act 1898 and the Customs Tariff Act 1970. More specifically, the Collector of Customs has the authority to determine the form of entry (BCD) under the provisions of section 14 and 16 of the Revenue Act 1898.

The law requires the Collector to publish the form of entry (BCD) in the Official Gazette so that everyone knows what entry form they have to fill in order to import or export goods.

The BCD was Gazetted on July 21<sup>st</sup> 2000 (GN No.573).

You may gain access to the above legislation and other Bermuda laws by visiting the Bermuda Laws Online website. [www.bermudalaws.bm](http://www.bermudalaws.bm) or by clicking on the “Legislation” link on the Customs Department website [www.customs.gov.bm](http://www.customs.gov.bm)

### ***1.5. How do I obtain further information?***

If you require further details or assistance regarding the BCD, please contact the Customs Department at the following locations:

#### **Hamilton Commercial Operations**

Custom House  
40 Front Street  
Hamilton HM 12

PO Box 2084  
Hamilton HM HX

Telephone: (441) 295-4816  
Fax: (441) 295-5392

#### **Airport Commercial Operations**

L. F. Wade International Airport  
3 Cahow Way  
St. George's DD 03

Telephone: (441) 293-2424  
Fax: (441) 293-1418

You can access or download an electronic copy of this and other Customs Public Notices by visiting the Customs Department website, [www.customs.gov.bm](http://www.customs.gov.bm).

## 2 Completion of Required Fields for BCD Type: EXPORT

### 2.1. Allowable CPCs associated with BCD Type: EXPORT

The following table provides a listing of CPCs that fall within BCD Type: Export:

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
3001	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - LIQUOR.	E	CUD / C	25¢ per / or part of a /, per package
3002	GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3001 - LIQUOR.	E	CUD / C	12¢ per /
3003	GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3001 - ALCOHOLIC BEVERAGES PRODUCED OR BLENDED IN BERMUDA.	E	CUD / E	0%
3004	GOODS TAKEN OUT OF BOND AND – 1. EXPORTED AS SHIPS' STORES; OR, 2. EXPORTED TO A CONSIGNEE IN ANOTHER COUNTRY ON A BILL OF LADING; OR, 3. OTHERWISE EXPORTED, EXCEPT FOR GOODS EXPORTED UNDER THE CONDITIONS OF CPC 3018 - TOBACCO, CIGARS OR CIGARETTES.	E	CUD / E	10%
3005	GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - LIQUOR.	E	CUD / C	12¢ per /
3006	GOODS TRANSSHIPPED AS SHIPS' STORES OR OTHERWISE TRANSSHIPPED - TOBACCO, CIGARS OR CIGARETTES.	E	CUD / C	10%
3007	GOODS (OTHER THAN RESTRICTED GOODS IMPORTED FREE OF DUTY WITHIN THE MEANING OF SUBSECTION (1) OF SECTION 89 OF THE REVENUE ACT 1898) WHICH HAVING BEEN IMPORTED INTO BERMUDA, HAVE HAD ALL IMPORT DUTIES PAYABLE IN RESPECT THEREOF DULY PAID.	E	CUD / E	0%
3008	GOODS MANUFACTURED IN, OR THE PRODUCT OF, BERMUDA.	E	CUD / E	0%
3009	GOODS WHICH, HAVING BEEN IMPORTED INTO BERMUDA SOLELY FOR THE PURPOSE OF TRANSSHIPMENT, ARE EXPORTED THEREFROM IN CIRCUMSTANCES WHERE NO PERSON IN, OR ORDINARILY RESIDENT IN, BERMUDA OTHER THAN -	E	CUD / E	0%

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
	1. ANY BONA FIDE OWNER OF THE GOODS WHO IS THEMSELVES IN TRANSIT THROUGH BERMUDA; OR 2. THE CARRIER OF THE GOODS OR ANY AGENT OF SUCH CARRIER, HAS ANY FINANCIAL INTEREST IN THE GOODS.			
3010	GOODS WHICH, HAVING BEEN PERMITTED, BY VIRTUE OF ANY PROVISION OF THE REVENUE ACT, TO BE IMPORTED INTO BERMUDA UNDER BOND THAT THEY WOULD BE EXPORTED WITHIN A CERTAIN TIME ARE DULY EXPORTED THEREFROM; EXCEPTING – GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE.	E	CUD / E	0%
3011	GOODS FOR SHIPS' STORES OR FUEL, OR AIRCRAFT STORES' OR FUEL; EXCEPTING - GOODS MENTIONED IN CPC 3001 THROUGH CPC 3006 INCLUSIVE.	E	CUD / E	0%
3012	GOODS WHICH, HAVING BEEN IMPORTED INTO BERMUDA, ARE FOUND TO BE DEFECTIVE OR UNSATISFACTORY, ARE EXPORTED FOR THE PURPOSE OF BEING RETURNED TO THE ORIGINAL CONSIGNOR OR MANUFACTURER OF THE GOODS.	E	CUD / E	0%
3013	GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN ERROR, ARE EXPORTED.	E	CUD / E	0%
3014	GOODS WHICH, HAVING BEEN LANDED IN BERMUDA IN EMERGENCY, ARE EXPORTED.	E	CUD / E	0%
3015	GOODS HAVING BEEN USED BONA FIDE IN CONNECTION WITH THE IMPORTATION OF GOODS INTO BERMUDA, ARE EXPORTED.	E	CUD / E	0%
3016	GOODS WHICH HAVE BEEN POSTED IN BERMUDA AND ARE NOT ACCOMPANIED BY ANYTHING OTHER THAN CORRESPONDENCE.	E	CUD / E	0%
3017	GOODS EXPORTED FROM BERMUDA, INCLUDING EXPORTATION UPON TRANSSHIPMENT; EXCEPTING -GOODS MENTIONED IN CPC 3001 THROUGH CPC 3016 INCLUSIVE.	E	CUD / C	10%
3018	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS DEPARTING BERMUDA - CIGARETTES. <b>SEE CPC 3104</b>	E	CUD / E	0% on first 1000 cigarettes or less
3101	EXPORT OF GOODS FOR REPLACEMENT UNDER MANUFACTURERS' WARRANTY (AS PER SECTION 79 (3) RA)	E	CUD / E	0%
3102	TEMPORARY EXPORT OF GOODS FOR REPAIRS	E	CUD / E	0%
3103	TEMPORARY EXPORT OF GOODS FOR MANUFACTURERS' WARRANTY REPAIRS (AS PER SECTION 79 (3) RA)	E	CUD / E	0%
3104	GOODS TAKEN OUT OF BOND AND EXPORTED IN PACKAGES INTENDED TO ACCOMPANY PERSONS	E	CUD / C	10% on value of

CPC	DESCRIPTION	BCD TYPE CODE	ALLOWABLE TAX TYPE / TAX ID	DUTY RATE
	DEPARTING BERMUDA - CIGARETTES. <b>SEE CPC 3018</b>			cigarettes over initial 1000 cigarettes
3502	GOODS EXPORTED BY MERCK, SHARP AND DOHME	E	CUD / E	0%
3503	GOODS EXPORTED BY ROYALL LYME	E	CUD / E	0%
3504	EXPORT OF GOODS THAT WERE TEMPORARILY IMPORTED	A	CUD / E WHA / F WHA / E	0%

## ***2.2. Export of goods that have been previously imported to home consumption***

This section deals with the export of goods that were previously imported into Bermuda and have had all other Customs formalities and a sample BCD for illustrative purposes is provided. The goods in question must be in free circulation within Bermuda with no outstanding BCDs needing to be submitted against them.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.



Bermuda Customs Declaration **M**PAGE 1 OF 0 1 IMPORT **E** EXPORTTRADER REFERENCE **E 123456789**

<p><b>1</b> SUPPLIER ID NO.:</p> <p><b>M</b> a. NAME: <b>XYZ COMPANY</b></p> <p><b>O</b> b. STREET: <b>1A FRONT STREET</b></p> <p><b>O</b> c. STATE/PROVINCE: <b>NEW HAVEN, CT</b></p> <p><b>O</b> d. ZIP CODE: <b>012345</b></p> <p><b>O</b> e. COUNTRY: <b>USA</b></p> <p><b>M</b> <b>2</b> IMPORTER ID NO.: <b>1 0 0 9 8 7</b></p> <p><b>M</b> a. NAME: <b>XYZ COMPANY</b></p> <p><b>M</b> b. NUMBER / STREET: <b>40 ST JOHN'S ROAD</b></p> <p><b>M</b> c. PARISH: <b>PEMBROKE</b></p> <p><b>M</b> d. POSTAL CODE: <b>HM 12</b></p> <p><b>3</b> TRANSPORT DETAILS</p> <p><b>M</b> a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: <b>OLE / 807</b></p> <p><b>M</b> b. PORT OF ARRIVAL: <b>H A M</b></p> <p><b>M</b> c. ARRIVAL / DEPARTURE DATE: <b>12 / 08 / 2011</b></p> <p><b>4</b> MANIFEST DETAILS MANIFEST NO.:</p> <p><b>M</b> a. MASTER BILL OF LADING / AWB NO.: <b>NY5002</b></p> <p>b. HOUSE BILL OF LADING / AWB NO.:</p> <p><b>O</b> c. CONTAINER ID NO.: <b>ICSU123456-9</b></p> <p><b>15</b> RECORD NO.: <b>0 0 1</b></p> <p><b>M</b> <b>16</b> CPC: <b>3 0 1 3</b></p> <p><b>M</b> <b>17</b> COUNTRY OF ORIGIN: <b>US</b></p> <p><b>M</b> <b>18</b> TARIFF NO.: <b>9 4 0 3 - 5 0 0</b></p> <p><b>M</b> <b>19</b> DESCRIPTION: <b>Furniture - Bedroom</b></p> <p><b>M</b> <b>20</b> QUANTITY / UNITS 1: <b>1</b></p> <p><b>O</b> <b>21</b> QUANTITY / UNITS 2:</p> <p><b>22</b> SUPPLEMENTARY CODE:</p> <p><b>O</b> <b>28</b> ADDITIONAL INFORMATION:</p>	<p><b>M</b> <b>5</b> a. COUNTRY OF DIRECT SHIPMENT: <b>BM</b></p> <p>b. COUNTRY OF ORIGINAL SHIPMENT:</p> <p><b>6</b> WAREHOUSE IDENTIFICATION:</p> <p><b>O</b> <b>7</b> ADDITIONAL INFORMATION:</p> <p><b>8</b> METHOD OF PAYMENT:</p> <p>(1) ACCOUNT ID NO.:</p> <p>(2) ACCOUNT ID NO.:</p> <p><b>M</b> <b>9</b> CHARGES / DEDUCTIONS</p> <table border="1"> <thead> <tr> <th></th> <th>%</th> <th>AMOUNT (BDS)</th> </tr> </thead> <tbody> <tr> <td><b>640</b></td> <td></td> <td><b>112.50</b></td> </tr> </tbody> </table> <p><b>M</b> <b>10</b> VALUATION METHOD: <b>0 1</b></p> <p><b>M</b> <b>11</b> NO. OF PACKAGES: <b>2</b></p> <p><b>M</b> <b>12</b> TOTAL NO. OF RECORDS: <b>0 0 1</b></p> <p><b>M</b> <b>13</b> TOTAL INVOICE AMOUNT: <b>1,000.00</b></p> <p><b>M</b> <b>14</b> TOTAL PAYABLE AMOUNT: <b>0.00</b></p> <p><b>M</b> <b>23</b> CURRENCY: <b>USD</b> VALUE: <b>1000.00</b></p> <p><b>M</b> <b>24</b> EXCHANGE RATE: <b>1.00</b></p> <p><b>M</b> <b>25</b> BDS VALUE: <b>1000.00</b></p> <p><b>O</b> <b>26</b> CHARGES / DEDUCTIONS</p> <table border="1"> <thead> <tr> <th></th> <th>%</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>M</b> <b>27</b> TAX TYPE TAX ID. VALUE FOR TAX TAX RATE TAX AMOUNT</p> <table border="1"> <thead> <tr> <th>TAX TYPE</th> <th>TAX ID.</th> <th>VALUE FOR TAX</th> <th>TAX RATE</th> <th>TAX AMOUNT</th> </tr> </thead> <tbody> <tr> <td><b>C U D</b></td> <td><b>E</b></td> <td><b>1000.00</b></td> <td><b>0.00</b></td> <td><b>0.00</b></td> </tr> </tbody> </table> <p>TOTAL DUE <b>0.00</b></p>		%	AMOUNT (BDS)	<b>640</b>		<b>112.50</b>		%	AMOUNT				TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT	<b>C U D</b>	<b>E</b>	<b>1000.00</b>	<b>0.00</b>	<b>0.00</b>
	%	AMOUNT (BDS)																					
<b>640</b>		<b>112.50</b>																					
	%	AMOUNT																					
TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT																			
<b>C U D</b>	<b>E</b>	<b>1000.00</b>	<b>0.00</b>	<b>0.00</b>																			

**M** **1** **TONY D. TRADER** ID. NO.: **1 0 0 9 8 7** Customer use only

**DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.**

DATE **13** / **08** / **2011** SIGNATURE: **Tony D Trader** CAPACITY: **A&T**

CUSTOM NO. 10 APRIL 2000

## BCD Control Field: BCD Type Code for Exports

PAGE 1 OF 0 1	IMPORT	<b>E</b> EXPORT	• BCD Type Code must be "E".
TRADER REFERENCE: <b>E 123456789</b>			

### Field 1: Supplier

<b>1</b> SUPPLIER	ID NO.:		• The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.
a. NAME:	<b>XYZ COMPANY</b>		
b. STREET:	<b>1A FRONT STREET</b>		
c. STATE/PROVINCE:	<b>NEW HAVEN, CT</b>		
d. ZIP CODE:	<b>012345</b>		
e. COUNTRY:	<b>USA</b>		

### Field 2: Importer

<b>2</b> IMPORTER	ID NO.:	<b>1 0 0 9 8 7</b>	• The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.
a. NAME:	<b>XYZ COMPANY</b>		
b. NUMBER / STREET:	<b>40 ST JOHN'S ROAD</b>		
c. PARISH:	<b>PEMBROKE</b>		
d. POSTAL CODE:	<b>HM 12</b>		

### Field 3: Transport Details

<b>3</b> TRANSPORT DETAILS			• The details in Field 3 must provide the <b>export</b> Transport Details.
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:	<b>OLE</b>	<b>807</b>	
b. PORT OF ARRIVAL:	<b>H A M</b>		
c. ARRIVAL / DEPARTURE DATE:	<b>12</b>	<b>08</b>	<b>2011</b>

### Field 4: Manifest Details

<b>4</b> MANIFEST DETAILS	MANIFEST NO.:		• The details in Field 4 must provide the <b>export</b> Manifest Details.
a. MASTER BILL OF LADING / AWB NO.:	<b>NY5002</b>		
b. HOUSE BILL OF LADING / AWB NO.:			
c. CONTAINER ID NO.:	<b>ICSU123456-9</b>		
			• If the goods were being exported as part of a consolidated shipment it is possible that a HBL would be required.

### Field 5a: Country of Direct Shipment

<b>5</b>	a. COUNTRY OF DIRECT SHIPMENT: <b>B M</b> b. COUNTRY OF ORIGINAL SHIPMENT:	<ul style="list-style-type: none"> <li>Field 5a must reflect "<b>BM</b>".</li> </ul>
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### Field 9: Charges and Deductions

<b>9</b>	CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
	640		112.50

- Field 9 must provide the total of all freight charges for the export of the shipment.

### Field 16: Customs Procedure Code Information

<b>15</b>	RECORD NO. 0 0 1	<ul style="list-style-type: none"> <li>For the appropriate CPC please refer to the Second Schedule of the Bermuda Customs Tariff – Export Duties.</li> </ul>
<b>16</b>	CPC: 3 0 1 3	

### Field 27: Tax Calculation Information

<b>27</b>	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
				TOTAL DUE	0.00

- Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.
- There is no charge to wharfage at the time of export on previously imported goods or goods made in Bermuda.

### ***2.3. Goods being exported directly from an LIC warehouse***

This section deals with the export of goods directly from out of an LIC warehouse and a sample BCD for illustrative purposes is provided. The goods in question must have been imported directly into the LIC warehouse and have never been released to free circulation.

The BCD is to be submitted to Customs for processing no earlier than twenty-four hours after the presentation of the associated manifest and HBLs that were tendered for the LCL container from out of which the consignment arrived.

The BCD may be tendered by the LIC facility, the actual importer of the consignment or a third party agent acting on behalf of the importer.

All fields with **M** beside them are to be completed. Fields with **O** beside them are optional. Any fields that do not have a symbol next to them should be left blank. The following instructions provide for the proper minimum data requirements. If you feel it is necessary to provide further additional information on the BCD please do so – as long as the minimum requirements have been met. Immediately after the BCD sample you will find further details on individual BCD fields that may require specific data.

The BCD should be completed on the standard BCD (Customs Form No. 10 April 2000) and in accordance with the instructions for those fields that can be found in Public Notice 17 - Appendix A.

# Bermuda Customs Declaration M

PAGE 1 OF <b>0 1</b>	IMPORT <b>E</b> EXPORT
TRADER REFERENCE: <b>E 123456789</b>	

**1** SUPPLIER ID NO. :  
M a. NAME: **XYZ COMPANY**  
O b. STREET: **1A FRONT STREET**  
O c. STATE/PROVINCE: **NEW HAVEN, CT**  
O d. ZIP CODE: **012345**  
O e. COUNTRY: **USA**

M **2** IMPORTER ID NO.: **1 0 0 9 8 7**  
M a. NAME: **XYZ COMPANY**  
M b. NUMBER / STREET: **40 ST JOHN'S ROAD**  
M c. PARISH: **PEMBROKE**  
M d. POSTAL CODE: **HM 12**

**3** TRANSPORT DETAILS  
M a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.: **OLE / 807**  
M b. PORT OF ARRIVAL: **H A M**  
M c. ARRIVAL / DEPARTURE DATE: **12 08 2011**

**4** MANIFEST DETAILS MANIFEST NO.:  
M a. MASTER BILL OF LADING / AWB NO.: **NY5002**  
M b. HOUSE BILL OF LADING / AWB NO.: **H68765**  
M c. CONTAINER ID NO.: **ICSU123456-9**

M **5** a. COUNTRY OF DIRECT SHIPMENT: **BM**  
 b. COUNTRY OF ORIGINAL SHIPMENT:

M **6** WAREHOUSE IDENTIFICATION: **3555**

M **7** ADDITIONAL INFORMATION:

**BCD = 123456789**

**VES = BI**

**VOY = 988**

**MBO = 5678**

**8** METHOD OF PAYMENT:

(1) ACCOUNT ID NO.:

(2) ACCOUNT ID NO.:

M **9** CHARGES / DEDUCTIONS

	%	AMOUNT (BOS)
<b>640</b>		<b>112.50</b>

M **10** VALUATION METHOD: **0 1**

M **11** NO. OF PACKAGES: **2**

M **12** TOTAL NO. OF RECORDS: **0 0 1**

M **13** TOTAL INVOICE AMOUNT: **1,000.00**

M **14** TOTAL PAYABLE AMOUNT: **11.10**

**15** RECORD NO. **0 0 1**

M **16** CPC: **3 0 1 3**

M **17** COUNTRY OF ORIGIN: **US**

M **18** TARIFF NO.: **9 4 0 3 . 5 0 0**

M **19** DESCRIPTION:  
**Furniture - Bedroom**

M **20** QUANTITY / UNITS 1: **1**

O **21** QUANTITY / UNITS 2:

**22** SUPPLEMENTARY CODE:

O **28** ADDITIONAL INFORMATION:

M **23** CURRENCY: **USD** VALUE: **1000.00**

M **24** EXCHANGE RATE: **1.00**

M **25** BOS VALUE: **1000.00**

O **26** CHARGES / DEDUCTIONS

	%	AMOUNT

M **27**

TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
<b>C U D</b>	<b>E</b>	<b>1000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>W H A</b>	<b>F</b>	<b>1000.00</b>	<b>1.11</b>	<b>11.10</b>
TOTAL DUE				<b>11.10</b>

M **1** **TONY D. TRADER** ID. NO.: **1 0 0 9 8 7**  
 DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.  
 DATE: **13 08 2011** SIGNATURE: **Tony D Trader** CAPACITY: **AGT**

*Customs use only*

CUSTOM NO. 90 APRIL 2000

## BCD Control Field: BCD Type Code for Exports

PAGE 1 OF 0 1	IMPORT	<b>E</b> EXPORT	• BCD Type Code must be "E".
TRADER REFERENCE: <b>E 123456789</b>			

### Field 1: Supplier

<b>1</b> SUPPLIER	ID NO.:		• The details in Field 1 are to provide the particulars of the overseas party to whom the shipment is being sent.
a. NAME:	<b>XYZ COMPANY</b>		
b. STREET:	<b>1A FRONT STREET</b>		
c. STATE/PROVINCE:	<b>NEW HAVEN, CT</b>		
d. ZIP CODE:	<b>012345</b>		
e. COUNTRY:	<b>USA</b>		

### Field 2: Importer

<b>2</b> IMPORTER	ID NO.:	<b>1 0 0 9 8 7</b>	• The details in Field 2 are to provide the particulars of the party who is exporting the shipment from Bermuda.
a. NAME:	<b>XYZ COMPANY</b>		
b. NUMBER / STREET:	<b>40 ST JOHN'S ROAD</b>		
c. PARISH:	<b>PEMBROKE</b>		• Field 2 should normally reflect the Importer details from the original Temporary Import BCD.
d. POSTAL CODE:	<b>HM 12</b>		

### Field 3: Transport Details

<b>3</b> TRANSPORT DETAILS			• The details in Field 3 must provide the <b>import</b> Transport Details.
a. VESSEL VOYAGE / AIRCRAFT FLIGHT NO.:	<b>OLE</b>	<b>807</b>	
b. PORT OF ARRIVAL:	<b>H A M</b>		• As the shipment has not previously been declared Customs needs to collect the <b>import</b> Transport Details.
c. ARRIVAL / DEPARTURE DATE:	<b>12</b>	<b>08</b> , <b>2011</b>	

## Field 4: Manifest Details

<b>4</b>	MANIFEST DETAILS	MANIFEST NO.:	
	a. MASTER BILL OF LADING / AWB NO.:	<b>NY5002</b>	
	b. HOUSE BILL OF LADING / AWB NO.:	<b>H68765</b>	
	c. CONTAINER ID NO.:	<b>ICSU123456-9</b>	

- The details in Field 4 must provide the **import** Manifest Details.
- As the shipment has not previously been declared Customs needs to collect the **import** Transport Details.
- The BCD can relate to multiple HBLs but only if the consignments are for a single importer, from out of a single LCL container and covered by a single MBL.
- Any BCD dealing with the removal of goods from an LIC warehouse must have a HBL.
- Enter the reference number for the HBL provided by the LIC operator for the consignment.

## Field 5a: Country of Direct Shipment

<b>5</b>	a. COUNTRY OF DIRECT SHIPMENT: <b>BM</b>	
	b. COUNTRY OF ORIGINAL SHIPMENT:	

- Field 5a must reflect "**BM**".

## Field 6: Warehouse Identification

<b>5</b>	a. COUNTRY OF DIRECT SHIPMENT: <b>BM</b>	
	b. COUNTRY OF ORIGINAL SHIPMENT:	
<b>6</b>	WAREHOUSE IDENTIFICATION: <b>3555</b>	

- "**3xxx**" – this references the assigned warehouse identification for the LIC warehouse from out of which the goods are being removed.
- All LIC warehouse identifications begin with the number "**3**".
- The LIC operator will provide the warehouse identification number.

## Field 7: Additional Information

7	ADDITIONAL INFORMATION:
	BCD = 123456789
	VES = BI
	VOY = 988
	MBO = 5678

- Any BCD dealing with the removal of goods from an LIC warehouse must provide the BCD reference number of the Pro Forma BCD that placed the goods into the LIC warehouse.
- The Additional Information Code “**BCD**” must be used, followed by the 9 digit BCD number assigned by Customs to the appropriate Pro Forma BCD (CPC 1001 / 1005 / 1006).
- The appropriate BCD reference number is to be provided by the LIC operator.
- The Additional Information Code “**VES**” must be used to provide the Vessel / Aircraft Code that the goods will be **exported** on.
- The Additional Information Code “**VOY**” must be used to provide the Voyage / Flight details that the goods will be **exported** on.
- The Additional Information Code “**MBO**” must be used to provide the Master Bill of Lading / AWB number that the goods will be **exported** on.

## Field 9: Charges and Deductions

9	CHARGES / DEDUCTIONS	%	AMOUNT (BDS)
	640		112.50

- Field 9 must provide the total of all freight charges associated with the the shipment – both import and export.

## Field 16: Customs Procedure Code Information

15	RECORD NO.	0	0	1	
16	CPC	3	0	1	3

- For the appropriate CPC please refer to the Second Schedule of the Bermuda Customs Tariff – Export Duties.



### Field 27: Tax Calculation Information

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
	W H A	F	1000.00	1.11	11.10
				TOTAL DUE	11.10

- The goods are subject to wharfage as they have been imported and never released to free circulation.
- Field 27 is where duty, wharfage or any other fees are calculated for each Record of the BCD.

### Field 27d: Tax Rate

27	TAX TYPE	TAX ID.	VALUE FOR TAX	TAX RATE	TAX AMOUNT
	C U D	E	1000.00	0.00	0.00
	W H A	F	1000.00	1.11	11.10
				TOTAL DUE	11.10

**TAX RATE (4<sup>th</sup> column – 27d)**

- The applicable wharfage rate is driven by the information provided in Field 3b – Port of Arrival / Dispatch.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

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