



GOVERNMENT OF BERMUDA  
Ministry of Finance  

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Customs Department

## Public Notice 28

# Duty Free Allowance: Transfer of Residence

20 March 2012 *[replaces PN 28 dated 1 April 2008]*



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# 1. Introduction

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

This notice is relevant to –

- any person who is taking up residence in Bermuda for the first time; and
- any person who was resident in Bermuda and is returning to take up residence in Bermuda after living abroad for more than one year.

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

This notice outlines the circumstances in which a person coming from abroad to take up residence in Bermuda may obtain relief from import duty in respect of certain used personal and household goods.

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

The law on which this notice is based is the Customs Tariff Act 1970. This notice explains our view of the law. An excerpt of the relevant provision of law has been included for reference in the Appendix to this Notice.

You may gain access to the customs legislation and other Bermuda laws by visiting the Bermuda Laws Online website [www.bermudalaws.bm](http://www.bermudalaws.bm) .

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

If you require further details or assistance regarding claiming any duty relief, please contact the Customs Department at the following locations:

Hamilton Commercial Operations  
Custom House  
40 Front Street  
Hamilton HM 12

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

PO Box 2084  
Hamilton HM HX

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

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

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. Qualifying for Transfer of Residence Allowance (“TRA”)**

### ***2.1. What are the Residency Requirements?***

In order to qualify for TRA you must be –

- Ordinarily resident in Bermuda, but have been living away from Bermuda for a continuous period of at least one year; or
- A guest worker with a temporary work permit; or
- The spouse or dependant child of a person who qualifies for TRA.

### ***2.2. Who is considered “ordinarily resident” in Bermuda?***

Customs will treat you as a ordinarily resident in Bermuda if you are a–

- **Bermudian** - A person who has been granted or has acquired or otherwise possesses or enjoys Bermudian status within the meaning of the Bermuda Immigration and Protection Act 1956 (“the Act”).
- **Spouse or child of a Bermudian** - A spouse or dependent child of a Bermudian who is allowed to reside in Bermuda pursuant to the Act.
- **Permanent resident** - A person who has been granted permanent resident’s certificate under the Act; and his spouse and dependent children.
- **Guest worker with a standard work permit** - A person who is a special category person within the meaning of the Act; or who has been given specific permission to reside in Bermuda by or on behalf of the Minister responsible for immigration within the meaning of the Act by way of a Standard Work Permit; and his spouse and dependent children.
- **Property owner** - A person who owns property under a licence granted under the Act; and his spouse and dependent children.

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### **2.3. You do not qualify for TRA –**

- if you are a visitor;
- if you are in Bermuda working on a periodic work permit; or
- if you are ordinarily resident and were living or working abroad for less than one year.

### **2.4. Is proof of residence required?**

If you are Bermudian you will be required to produce sufficient evidence to show that you have been living abroad for the required length of time. The evidence required includes documents relating to:

- the acquisition and disposal of property abroad or in Bermuda (e.g. rent agreements, mortgage documents, rent/mortgage payments etc.);
- employment abroad or in Bermuda (e.g. work permits, payslips, tax records, social welfare records etc.);
- other transactions carried out in the course of day to day living (bank statements/transaction documents, bills/receipts for utilities and other day to day living expenses);
- travel records connected with trips into and out of Bermuda; and
- other such evidence as requested in individual cases.

If you are a guest worker you will be asked to produce your standard work permit or your temporary work permit as the case may be. If you are the spouse or dependant child of a qualifying guest worker, the relevant Immigration Department permit, certificate or letter should be produced to Customs together with a copy of the related work permit.

Remember, the onus is on you to prove that you are eligible for TRA. If the necessary documentary evidence is not furnished, duty allowance cannot be granted.

### **2.5. What other evidence of eligibility for TRA can I show?**

On the occasion you first take up residence in Bermuda or return to Bermuda to reside, you may ask our officer to issue you with a Customs document which records the date on which you took up residence or returned to take up residence. It will assist our officer if you produce the original signed copy of this letter whenever you claim TRA.

### **3. Qualifying Goods**

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#### **3.1. What goods qualify for the duty allowance?**

TRA covers most personal and professional goods including clothing, furniture, household appliances, personal computers and portable tools of trade. To qualify such goods must have been in your possession for more than 6 months.

#### **3.2. What about duty allowance for alcohol and tobacco?**

You are not entitled to TRA in respect of alcoholic beverages or tobacco, in excess of the following quantities:

- 1 litre of spirits;
- 1 litre of wine;
- 0.5kg of tobacco;
- 50 cigars; and
- 200 cigarettes.

#### **3.3. Do pets come under TRA?**

Yes, pets count as part of your belongings, but please be aware that import permits are necessary. Refer to the Department of Environmental Protection web page on the Bermuda Government portal [www.gov.bm](http://www.gov.bm) to see information on authorization to import pets and other animals.

#### **3.4. You may not claim TRA in respect of your –**

- motor vehicles;
- trailers;
- motor cycles;
- pleasure boats; or
- private aircraft;

In addition, TRA does not apply to industrial, commercial or agricultural plant or equipment.

#### **3.5. What evidence is required in respect of my belongings?**

You are required to prove that you had possession of the goods for at least 6 months before taking up residence in Bermuda. This proof will usually consist of the sales invoice, receipt of purchase or other similar document. You may also be requested to produce other evidence (i.e. evidence of maintenance and use of the goods).



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## 4. Application for TRA

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### **4.1. Where and when do I apply for TRA?**

If you are importing qualifying goods in your accompanied baggage, you apply for TRA upon arrival in Bermuda.

If you are importing qualifying goods by air freight or ocean cargo, you apply for TRA within three days of the date of importation of those goods.

### **4.2. What form must I complete?**

If you are importing qualifying goods as accompanied baggage then you should complete a Customs Traveller Declaration (Form 98) (“CTD”).

CTDs will be available at a ports of entry. A sample of the Customs Traveller Declaration may be viewed on our website [www.customs.gov.bm](http://www.customs.gov.bm).

### **4.3. How do I fill in the form?**

On your CTD, tick the YES box if you or any of the household members for whom you are making a declaration are claiming TRA. Otherwise tick the NO box. Then in the space provided against item number 17 on the reverse of your form, print the aggregate Bermuda dollar value of all items on which you are claiming the TRA including the value of any other duty free items that you have to declare.

### **4.4. What should I do when I arrive at Customs?**

Tell the customs officer at the exit that you wish to claim TRA. That officer will direct you to the secondary baggage examination area.

### **4.5. How do I make my declaration?**

In the secondary examination area, give our officer your CTD and tell them what qualifying goods have arrived with you. It will be helpful if you have ready a written list of your qualifying goods together with their values, but the officer may still want to question you and examine your baggage.

**Note:** If this is not the first time you are claiming TRA it will be helpful to our officer if you produce the Customs document recording the date you took up residence (refer to section 2.5 above).

#### **4.6. What if I am importing goods as cargo?**

If you are importing qualifying goods by air freight or ocean cargo you should claim TRA by completing a Bermuda Customs Declaration (“BCD”) and by specifying customs procedure code (CPC) 4412.

Visit our website to view Public Notice 17 (Main Body, Supplemental 1 and Appendices A and B) which contain completion instructions for the BCD. Electronic copies of the BCD are also available on our website [www.customs.gov.bm](http://www.customs.gov.bm).

Most people employ a customs clearance agent to look after their needs if they are not familiar with completing the BCD.

**Note:** In support of your BCD you or your agent should include documentary evidence of your eligibility for TRA (refer to section 2 above).

#### **4.7. How often may I apply for TRA?**

The number of times you may apply for TRA is not restricted. However, any application must be made within 90 days of the day on which you arrive to take residence in Bermuda (refer to section 5 below).

## **5. Goods in advance or arrears**

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### **5.1. Can I send belongings in advance of my arrival?**

Yes, but they must arrive no more than 90 days before the day you take up residence in Bermuda. You may instruct a customs clearance agent in Bermuda to make a BCD for your belongings and give monetary security for the duty. We will refund the monetary security when you arrive and can prove you qualify for TRA.

### **5.2. Can I import belongings after my arrival?**

Yes, but to qualify for the allowance they must arrive in Bermuda no more than 90 days after the date you take up residence in Bermuda.

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## **6. Appeals**

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### ***6.1. Can I appeal a refusal of my application?***

Yes. If you have sufficient grounds, you may ask for a formal departmental review within 30 days of the decision. A separate Public Notice 15 – Customs Reviews & Appeals sets out both the reviews and appeals procedure. Public Notice 15 is available on our website [www.customs.gov.bm](http://www.customs.gov.bm).

## **7. Disposal of goods**

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### ***7.1. Are there restrictions on the sale or disposal of Goods imported with the benefit of the allowance?***

Yes. You may not dispose of the goods for gain within six months of the day on which the duty-free allowance is granted. If you do, the Customs duty must be paid in full.

### **Warning**

**It is an offence to make a false customs declaration for the purpose of claiming TRA or to furnish false documentation in support of such a claim. There are heavy monetary penalties for misleading our officers, hiding your belongings, or for not fulfilling a condition of the duty allowance. In addition your belongings will be liable to forfeiture.**

## **Appendix**

### **Customs Tariff Act 1970**

#### Section 5A (3)-(5)

...

(3) A person who is coming to Bermuda to reside in Bermuda or is ordinarily resident in Bermuda but has been resident away from Bermuda for a period of at least one year and is coming to reside in Bermuda, may import without payment of duty, removable articles intended for the personal or professional use of the person, his or her spouse and dependant children.

(4) Goods which may be imported without payment of duty under subsection (3) shall not include motor vehicles, trailers, motor cycles, pleasure boats, private aircraft, industrial, commercial or agricultural plant or equipment.

(5) The duty-free allowance under subsection (3) shall be subject to the following conditions—

- (a) a person shall not be entitled to allowance in respect of alcoholic beverages or tobacco, in excess of the duty-free allowance under subsection (1)(b) and (c);
- (b) the goods must have been in the possession of the importer for a period of at least six months prior to the day the importer arrives to take residence in Bermuda;
- (c) the goods must arrive in Bermuda within 90 days of the day on which the importer arrives to take residence in Bermuda;
- (d) a person shall not dispose of the goods for gain within six months of the day on which the duty-free allowance is granted.



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