### BR 24/2007

#### **REVENUE ACT 1898**

### 1898:16

# ADVANCE DELIVERY OF OUTWARD PASSENGER AND CREW MANIFESTS NOTICE 2007

#### ARRANGEMENT OF NOTICE

- 1 Citation
- 2 Interpretation
- 3 Application of this Notice to certain categories of ships and aircraft
- 4 Electronic means of delivery of manifest
- 5 Time of delivery of manifest
- 6 Additional information to be included in manifest
- 7 Commencement

The Collector of Customs, reviewing the powers conferred upon her by section 6B of the Revenue Act 1898 to prescribe the contents and delivery of advance outward passenger and crew manifests, gives notice as follows:—

## Citation

1 This Notice may be cited as the Advance Delivery of Outward Passenger and Crew Manifests Notice 2007.

#### Interpretation

- 2 In this Notice—
  - "the Act" means the Revenue Act 1898;
  - "the manifest" means the manifest referred to in section 6A of the Act;
  - "aircraft" includes every description of aeroplane or other aircraft;
  - "commercial purpose" includes the carriage of persons or goods for any fare, fee, rate, charge or other consideration, or directly or indirectly in connection with any business, or other undertaking intended for profit; and
  - "ship" includes every description of ship or vessel.

## ADVANCE DELIVERY OF OUTWARD PASSENGER AND CREW MANIFESTS NOTICE 2007

#### Application of this Notice to certain categories of ships and aircraft

- Section 6A(1) of the Act and this Notice shall apply in respect of—
  - every ship departing from Bermuda for a commercial purpose; and
  - b) every aircraft departing from Bermuda.

#### Electronic means of delivery of manifest

- 4 (1) The master of a ship shall deliver the manifest by e-mail to e-mail address  $\underline{\text{customsmanifest@gov.bm}}$ .
- (2) The commander or the agent or representative of an aircraft shall deliver the manifest by e-mail to e-mail address  $\underline{\text{customsmanifest@gov.bm}}$ .

#### Time of delivery of manifest

- 5 (1) The master of a ship shall deliver the manifest not later than six hours prior to the departure of the ship from Bermuda—
- (2) The commander or the agent or representative of an aircraft shall deliver the manifest not later than one hour prior to the time of departure of the aircraft from Bermuda:

#### Provided that-

- a) the commander or the agent or representative of any air ambulance in service of a medical emergency may, instead of complying with subparagraph (2), deliver the manifest not later than thirty minutes after the time of departure of the air ambulance from Bermuda;
- where the number of persons on board a ship increases or decreases after the manifest has been delivered, the master of the ship shall immediately deliver a corrected manifest; and
- c) where the number of persons on board an aircraft increases or decreases after the manifest has been delivered, the commander or the agent or representative of the aircraft shall immediately deliver a corrected manifest.

#### Additional information to be included in manifest

- 6 (1) The master of every vessel departing from Bermuda shall include the following additional information in the manifest—
  - a) name and nationality of the ship;
  - b) name of the shipping line or operator;
  - c) voyage number;
  - d) port and date of the departure of the ship;
  - e) port of destination;
  - f) names of the crew whose journey is to be completed in Bermuda; and
  - g) in respect to every person on board the ship
    - i) port of embarkation;

# ADVANCE DELIVERY OF OUTWARD PASSENGER AND CREW MANIFESTS NOTICE 2007

- ii) port of disembarkation;
- iii) description of status on board the ship; and
- iv) cabin number or cabin identifier
- (2) The commander or the agent or representative of an aircraft departing for Bermuda shall include the following additional information in the manifest—  $\,$ 
  - a) registration number of the aircraft;
  - b) name of the airline or operator;
  - c) flight number;
  - d) date of the departure of the aircraft;
  - e) airport of destination;
  - f) names of the crew whose journey is to be completed in Bermuda; and
  - g) in respect to every person on board the aircraft
    - i) description of status on board the aircraft; and
    - ii) where applicable, the seat number or seat identifier.

#### Commencement

This Notice shall have effect from the 1st day of April 2007.

Given this 30th day of March, 2007

Lucinda Pearman

Acting Collector of Customs