

BERMUDA

REVENUE (CUSTOMS TRAVELLER DECLARATION) AMENDMENT NOTICE 2026

BR 109 / 2026

TABLE OF CONTENTS

1 Citation
2 Amends paragraph 2
3 Amends paragraph 3
4 Revokes and replaces paragraph 4
5 Amends paragraph 5
6 Revokes and replaces First Schedule
7 Amends Second Schedule
8 Commencement

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

Citation

1 This Notice, which amends the Revenue (Customs Traveller Declaration) Notice 2010 ("the principal Notice"), may be cited as the Revenue (Customs Traveller Declaration) Amendment Notice 2026.

Amends paragraph 2

2 Paragraph 2 of the principal Notice is amended—

(a) by inserting in the appropriate alphabetical order the following definitions—

" "accompanied personal goods" means goods of heading 98.01 of the First Schedule to the Customs Tariff Act 1970 and references to "tariff codes" are references to the tariff codes of that heading;

"accompanied personal goods not benefitting from duty free allowances" means goods of tariff codes 9801.103, 9801.104, 9801.109, 9801.209, 9801.303, 9801.309, 9801.419, or 9801.490;

"going airside" means the act of entering an airport departures concourse, gate lounge or passenger holding room;

"precious metals" means goods of headings 71.06 through 71.12 of the First Schedule to the Customs Tariff Act 1970; and

"precious stones" means goods of headings 71.02 through 71.04 of the First Schedule to the Customs Tariff Act 1970.";

(b) in the definition of "commercial vessel", by deleting the word "and"; and

(c) by revoking the definition of "precleared flight".

Amends paragraph 3

3 Paragraph 3 of the principal Notice is amended by deleting the words "entering, importing or exporting goods of heading 98.01 (accompanied personal goods) of the First Schedule to the Customs Tariff Act 1970" and substituting the words "arriving at or leaving Bermuda".

Revokes and replaces paragraph 4

4 Paragraph 4 of the principal Notice is revoked and replaced with the following—

"**Form, contents and particulars of customs traveller declarations**

4 (1) In respect of a customs traveller declaration under subparagraphs (2), (3), (6) or (7), 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) accompanied personal goods not benefitting from duty-free allowances;

(b) accompanied personal goods only benefitting from the duty-free allowance of tariff code 9801.411 (transfer of residence allowance);

(c) goods the importation or exportation of which is restricted or prohibited by or under any Act; or

(d) cash, negotiable instruments, precious metals or precious stones 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—

(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 required to be made by a passenger on a commercial vessel arriving at Bermuda, who is carrying, or has under his control, goods to declare shall be made in Customs Form 98 in the First Schedule, and the passenger shall—

(a) where the dual-channel is available, deliver the Customs Form 98 declaration to a customs officer in the channel that is marked with the "goods to declare" sign in the Fourth Schedule; or

(b) where the dual-channel is not available, deliver the Customs Form 98 declaration directly to a customs officer upon arrival.

(7) The customs traveller declaration required to be made by a passenger on a commercial vessel arriving at Bermuda who is not carrying goods, or does not have under his control goods to declare shall—

(a) where the dual-channel is available, be made by the act of entering the channel that is marked with the "nothing to declare"

sign in the Third Schedule, and the act shall be considered to be a declaration that the passenger has nothing to declare and is not—

(i) importing goods 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, leave the vessel, and that act shall be considered to be a declaration that the person has nothing to declare.

(8) The customs traveller declaration for a person leaving Bermuda who is exporting cash, negotiable instruments, precious metals or precious stones with a total value of greater than 10,000 Bermuda dollars shall be made in Form 98 in the First Schedule.

(9) The customs traveller declaration for a person leaving Bermuda who is not exporting cash, negotiable instruments, precious metals or precious stones with a total value of greater than 10,000 Bermuda dollars shall be made by the act of going airside 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.

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

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

Amends paragraph 5

5 Paragraph 5 of the principal Notice is amended—

(a) in subparagraph (2)—

(i) by deleting the words "not on a precleared flight"; and

(ii) by deleting the words "at the place of departure" in the first place where it occurs and substituting "before going airside or boarding any vessel, as the case may be";

(b) by revoking subparagraph (3).

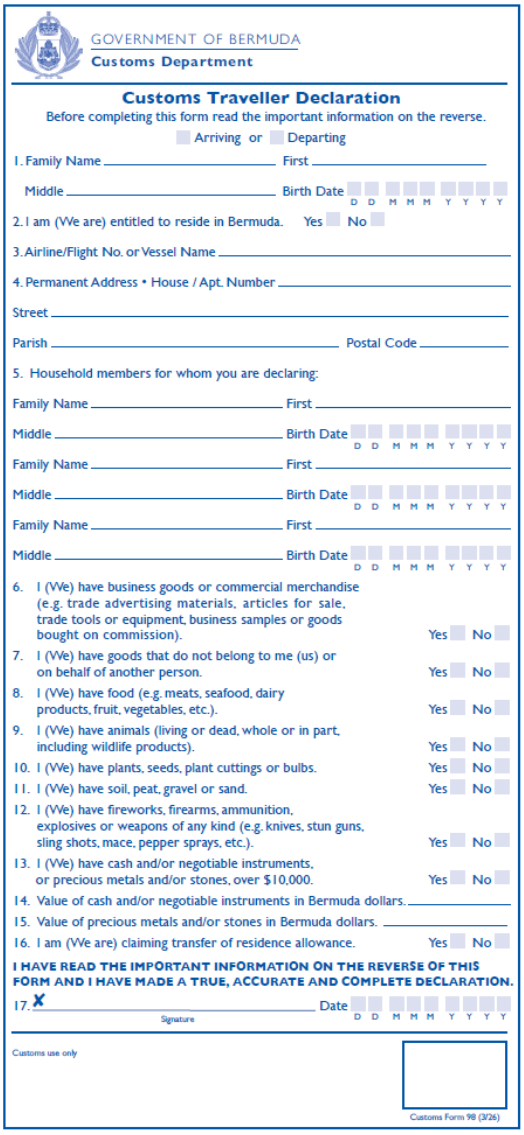
Revokes and replaces First Schedule

6 The First Schedule to the principal Notice is revoked and replaced with the following—

"**FIRST SCHEDULE**

(paragraphs 3, 4 and 5)

CUSTOMS TRAVELLER DECLARATION (CUSTOMS FORM 98)



GOVERNMENT OF BERMUDA
Customs Department

Customs Traveller Declaration

Before completing this form read the important information on the reverse.

☐ Arriving or ☐ Departing

1. Family Name _____ First _____

Middle _____ Birth Date ☐☐ ☐☐ ☐☐☐☐ D D M M M Y Y Y Y

2. I am (We are) entitled to reside in Bermuda. Yes ☐ No ☐

3. Airline/Flight No. or Vessel Name _____

4. Permanent Address • House / Apt. Number _____

Street _____

Parish _____ Postal Code _____

5. Household members for whom you are declaring:

Family Name _____ First _____

Middle _____ Birth Date ☐☐ ☐☐ ☐☐☐☐ D D M M M Y Y Y Y

Family Name _____ First _____

Middle _____ Birth Date ☐☐ ☐☐ ☐☐☐☐ D D M M M Y Y Y Y

Family Name _____ First _____

Middle _____ Birth Date ☐☐ ☐☐ ☐☐☐☐ D D M M M Y Y Y Y

6. I (We) have business goods or commercial merchandise (e.g. trade advertising materials, articles for sale, trade tools or equipment, business samples or goods bought on commission). Yes ☐ No ☐

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

8. I (We) have food (e.g. meats, seafood, dairy products, fruit, vegetables, etc.). Yes ☐ No ☐

9. I (We) have animals (living or dead, whole or in part, including wildlife products). Yes ☐ No ☐

10. I (We) have plants, seeds, plant cuttings or bulbs. Yes ☐ No ☐

11. I (We) have soil, peat, gravel or sand. Yes ☐ No ☐

12. I (We) have fireworks, firearms, ammunition, explosives or weapons of any kind (e.g. knives, stun guns, sling shots, mace, pepper sprays, etc.). Yes ☐ No ☐

13. I (We) have cash and/or negotiable instruments, or precious metals and/or stones, over $10,000. Yes ☐ No ☐

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

15. Value of precious metals and/or stones in Bermuda dollars. _____

16. 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.

17. ✗ _____ Date ☐☐ ☐☐ ☐☐☐☐ D D M M M Y Y Y Y
Signature

Customs use only

Customs Form 98 (3/26)

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.

This form should only be completed if you have goods in excess of your duty-free allowances, if you are claiming transfer of residence allowance, if you have prohibited or restricted goods, if you have cash or negotiable instruments, or if you have precious metals or stones, to declare.

Duty free allowances for every person aged 18 years or more include up to 1 litre of spirits, 1 litre of wine, 0.5kg of tobacco, 50 cigars and 200 cigarettes. Every person who is entitled to reside in Bermuda has a $300 duty free allowance on their accompanied personal goods. All visitors have a $50 duty free allowance on their accompanied personal goods. Transfer of residence allowance is available to returning islanders and immigrants in respect of their used personal baggage. Generally, duty will be assessed by Customs at the standard rate (25%) on the value of the goods in excess of the 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, travellers cheques, promissory notes and money orders.

Precious metals and stones of a value greater than BDA $10,000, or the equivalent amount in foreign currency, must be declared to Customs. "Precious metals and stones" includes precious or semi-precious stones, precious metals and metals clad with precious metals but does not include articles of jewellery or coin.

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 duty free allowances, rates of exchange, import prohibitions and restrictions, declaring currency, negotiable instruments precious metals, or stones, and guidance on using the airport dual-channel (red/green) system is available on the Bermuda Government Portal www.gov.bm.

Categories of Goods		True Value $BDA
1. Batteries and generators		
2. Clothing and footwear		
3. Consumer electronics, air conditioners 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 *(any articles not specified above or below)*		
11. SUBTOTAL		
12. Spirits		
13. Wine/Champagne		
14. Cigarettes		
15. Cigars		
16. Tobacco		
17. All duty-free items (e.g. reading books, prescription eyewear, prescription drugs, etc.)		
18. TOTAL		

Examining Officer
For the Collector of Customs

3/26

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 items:

Tick the ARRIVING box. Leave the DEPARTING box blank.

1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MMM,YYYY).
2. Tick the YES box if you and those household members for whom you are making a declaration are entitled to reside in Bermuda under the Bermuda Immigration and Protection Act 1956. 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 permanent address including house/apartment number, street address, name of parish (or state or province as appropriate), and postal code in the spaces provided.
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,MMM,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 carrying or have under your control 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 carrying or have under your control 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 carrying or have under your control 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 carrying or have under your control animals (living 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 carrying or have under your control 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 carrying or have under your control 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 carrying or have under your control fireworks, firearms, ammunition, explosives or weapons of any kind (e.g. knives, stun guns, sling shots, mace, pepper sprays, 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 or have under your control cash, negotiable instruments, precious metals or precious stones with a cumulative 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 aggregate Bermuda dollar value of the cash and/or negotiable instruments that you have to declare.

15. If you ticked the YES box in item number 13, print the aggregate Bermuda dollar value of the precious metals and/or precious stones that you have to declare.

16. Tick the YES box if you or any of the household members for whom you are making a declaration are carrying or have under your control goods of tariff code 9801.411. Otherwise tick the NO box.

17. 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,MMM,YYYY).

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

1. Print the aggregate Bermuda dollar value of all batteries and generators 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 consumer electronics, air conditioners 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.

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. In the first column, print the number of litres of all spirits that you have to declare. In the "True Value $BDA" column, print the aggregate Bermuda dollar value of all spirits that you have to declare.

13. In the first column, print the number of litres of all wine and champagne that you have to declare. In the "True Value $BDA" column, print the aggregate Bermuda dollar value of all wine and champagne that you have to declare.

14. In the first column, print the number of all cigarettes that you have to declare. In the "True Value $BDA" column, print the aggregate Bermuda dollar value of all cigarettes that you have to declare.

15. In the first column, print the number of all cigars that you have to declare. In the "True Value $BDA" column, print the aggregate Bermuda dollar value of all cigars that you have to declare.

16. In the first column, print the weight (in kilogrammes) of all tobacco that you have to declare. In the "True Value $BDA"

column, print the aggregate Bermuda dollar value of all tobacco that you have to declare.

17. Print the aggregate Bermuda dollar value of any goods for which the duty specified in the First Schedule of the Customs Tariff Act 1970 is 0% 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 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.

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 items:

Tick the DEPARTING box. Leave the ARRIVING box blank.

1. Print your last (family) name, your first (given) name, your middle name and your date of birth. Use the date format (DD,MMM,YYYY).

2. Tick the YES box if you and those household members for whom you are making a declaration are entitled to reside in Bermuda under the Immigration and Protection Act 1956. 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 permanent address including house/apartment number, street address, name of city/town, name of parish (or state or province as appropriate), and postal code in the spaces provided.

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,MMM,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 or have under your control cash, negotiable instruments, precious metals or precious stones with a cumulative value greater

than 10,000 Bermuda dollars or the equivalent amount in foreign currency.

14. If you ticked the YES box in item number 13, print the aggregate Bermuda dollar value of the cash and/or negotiable instruments that you have to declare.

15. If you ticked the YES box in item number 13, print the aggregate Bermuda dollar value of the precious metals and/or precious stones that you have to declare.

17. 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,MMM,YYYY).

B. Do not complete items 6, 7, 8, 9, 10, 11, 12 and 16 on the front of your Form 98.

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

Amends Second Schedule

7 The Second Schedule to the principal Notice under the heading "CREW DECLARATIONS (CUSTOMS NO. 81) - COMPLETION INSTRUCTIONS", is amended in item 3 by revoking the definition of "Quantity or No. & Description of other Goods" and replacing the following—

" "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—

(a) cash and/or negotiable instruments with a cumulative value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency, in a separate row print the word "CASH" followed by the aggregate Bermuda dollar value of the cash and/or negotiable instruments that he has to declare;

(b) precious metals and/or precious stones with a cumulative value greater than 10,000 Bermuda dollars or the equivalent amount in foreign currency, in a separate row print the letters "PMPS" followed by the aggregate Bermuda dollar value of the precious metals and/or precious stones that he has to declare;".

Commencement

8 This Notice shall come into operation on 1 October 2026.

REVENUE (CUSTOMS TRAVELLER DECLARATION) AMENDMENT NOTICE 2026

Made this 30th day of September 2026

Collector of Customs

[Operative Date: 01 October 2026]