



BERMUDA

REVENUE (SIMPLIFIED PAYMENT OF CUSTOMS DUTY (COURIER)) NOTICE
2012

BR 1 / 2012

The Collector of Customs, in exercise of the power conferred by section 35A of the Revenue Act 1898, gives the following Notice:

Citation

1 This Notice may be cited as the Revenue (Simplified Payment of Customs Duty (Courier)) Notice 2012.

Interpretation

2 In this Notice—

“business day” means a day other than a Saturday, Sunday or other public holiday;

“courier” means a person carrying on a trade or business which consists of or includes importing courier packages;

“courier package” has the meaning assigned to it in section 4A(2) of the Customs Department Act 1952.

Approval of simplified procedure

3 (1) A courier may apply to the Collector of Customs to vary the application of section 15 of the Revenue Act 1898 in accordance with this paragraph.

(2) If the application is approved, the courier, instead of paying immediately the duties which are payable upon the entry of any goods in a courier package, may pay the duty due by noon on the business day following the date of release of the goods.

(3) An application under this paragraph shall be made in the form and manner prescribed in the Schedule.

REVENUE (SIMPLIFIED PAYMENT OF CUSTOMS DUTY (COURIER)) NOTICE
2012

(4) The application shall be accompanied by the documents listed on the form in the Schedule.

(5) An application may be refused if the Collector of Customs is not satisfied that the courier is able to fulfil the criteria set out in section 35D(1)(a) to (c) of the Revenue Act 1898.

Regulation of couriers

4 The Collector of Customs, as a condition of authorization shall require a courier to—

- (a) provide security for the duty; and
- (b) make the customs declaration for any goods in a courier package in accordance with the instructions set out in the Customs Department's Public Notice 17 - Main Body and in Public Notice 17 - Supplementals 1 to 6.

Commencement

5 This Notice shall have effect from 6 January 2012.

REVENUE (SIMPLIFIED PAYMENT OF CUSTOMS DUTY (COURIER)) NOTICE
2012

SCHEDULE

(paragraph 3(3))

CUSTOMS DEPARTMENT COURIER APPLICATION FORM

REVENUE ACT 1898

REVENUE (SIMPLIFIED PAYMENT OF CUSTOMS DUTY (COURIER)) NOTICE 2012

Form of application to use simplified procedure

To the Collector of Customs:

I

(1)

of

(2)

holding the position of

(3)

in the courier company known as

(4)

at the following address

(5)

make this application for the above-named courier to be approved to use the simplified procedure described in paragraph 3(2) of the Revenue (Simplified Payment of Customs Duty (Courier)) Notice 2012.

I enclose herewith documentary evidence that the courier is a fit and proper person to be authorized to use the simplified procedure, together with—

- (a) a report of the average daily duty due from the courier for the preceding month;
- (b) a description of the systems in place that will enable the courier to submit all documents and information required under the Revenue Act 1898 to be submitted to the Collector of Customs;
- (c) a description of the record-keeping systems and controls of the courier.

Dated this day of 20....

REVENUE (SIMPLIFIED PAYMENT OF CUSTOMS DUTY (COURIER)) NOTICE
2012

Signature of applicant or his duly authorized representative

Completion instructions:

In the spaces provided print:

- (1) the full name of the applicant;*
- (2) the full home address of the applicant;*
- (3) position held in the courier company;*
- (4) the full name of the courier;*
- (5) the full street address of the courier.*

Made this 3rd day of January 2012

Collector of Customs