



BERMUDA

CUSTOMS DUTY (AMIS MEMORIAL CHAPEL LTD. CREMATION SERVICES) REMISSION ORDER 2017

BR 55 / 2017

The Minister of Finance, in exercise of the power conferred by section 2 of the Customs Duty (Special Remission) Act 1951, makes the following Order:

Citation

1 This Order may be cited as the Customs Duty (Amis Memorial Chapel Ltd. Cremation Services) Remission Order 2017.

Interpretation

2 In this Order—

“goods” means cremation retorts of tariff code 8417.800 under the First Schedule to the Customs Tariff Act 1970—

- (a) which are imported into Bermuda in connection with the fitting out and operation of the Amis Memorial Chapel Ltd. crematory; and
- (b) which have a rate of duty, as specified in the First Schedule to the Customs Tariff Act 1970, of more than 10% of the value of the goods;

“undertaking” means the crematory operated by Amis Memorial Chapel Ltd. at Southside in St. David’s.

Exempted person

3 (1) Amis Memorial Chapel Ltd. is an exempted person for the purposes of this Order and the Customs Duty (Special Remission) Act 1951.

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(2) Amis Memorial Chapel Ltd. is hereby granted partial exemption from the payment of import duty on the goods imported by them or their agents, provided such goods are used, or intended to be imported or used, in connection with the undertaking.

Rate of duty

4 The rate of duty to be paid on the goods imported pursuant to this Order is 10% of the value of the goods.

Goods purpose

5 Goods must be imported and used only to fit out and operate the Amis Memorial Chapel Ltd. crematory.

Commencement

6 This Order shall be deemed to have come into effect on 21 February 2017.

Made this 19th day of May 2017

Minister of Finance