



BERMUDA

REVENUE (SIMPLIFIED CUSTOMS PROCEDURE)
(GOVERNMENTAL BODY) NOTICE 2018

BR 66 / 2018

The Collector of Customs, in exercise of the power conferred by section 35A(2)(b) of the Revenue Act 1898, issues the following Notice:

Citation

1 This Notice may be cited as the Revenue (Simplified Customs Procedure) (Governmental Body) Notice 2018.

Interpretation

2 In this Notice, "Governmental body" means any Ministry, Government Department or other body referred to in Schedule A to the Appropriation Act 2018, or any subsequent Appropriation Act.

Application

3 This Notice applies where goods or merchandise have been imported into Bermuda—

- (a) by a Governmental body, or by a person on behalf of a Governmental body;
and
- (b) the goods are to be used by that, or any other, Governmental body.

The simplified procedure

4 The Governmental body, or the person importing the goods or merchandise on behalf of the Governmental body, may declare in a customs declaration that the goods or merchandise are classified under Heading 98.03 of the First Schedule to the Customs Tariff Act 1970.

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NOTICE 2018

Authorization of simplified procedure

5 Where—

- (a) goods or merchandise have been imported into Bermuda by or on behalf of a Governmental body; and
- (b) the Collector of Customs is satisfied of the matter referred to in paragraph 3(b),

the Collector of Customs shall modify the application of section 16(4) of the Revenue Act 1898, and authorize the use of the simplified procedure under paragraph 4 of this Notice.

Made this 22nd day of June 2018

Collector of Customs

[Operative Date: 16 July 2018]