

A BILL

entitled

CUSTOMS TARIFF AMENDMENT ACT 2025

WHEREAS it is expedient to repeal and replace the First Schedule to the Customs Tariff Act 1970 and to make amendments to the Fifth Schedule to the Customs Tariff Act 1970;

Be it enacted by The King’s Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act may be cited as the Customs Tariff Amendment Act 2025.

Repeals and replaces First Schedule

2 The First Schedule to the Customs Tariff Act 1970 is repealed and replaced by the contents of the Schedule to this Act.

Amends the Fifth Schedule

3 (1) The Table of End-Use Reliefs included in the Fifth Schedule to the Customs Tariff Act 1970 is amended in accordance with the provisions of this section.

(2) CPC 4240 (Hospital operating supplies) is repealed and replaced with the following—

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Description	Hospital operating supplies
CPC	4240
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Hospital consumable operating supplies

## CUSTOMS TARIFF AMENDMENT ACT 2025

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End-Use Conditions / Restrictions	<p>1. Goods must be of a consumable operating supply nature, excluding foodstuffs.</p> <p>2. Goods must be imported and used solely for the purposes of a hospital administered by the Bermuda Hospitals Board, other than as provided for by CPC 4111, CPC 4142, CPC 4169, CPC 4185, CPC 4186 or CPC 4701.</p> <p>3. The chief financial officer of the Bermuda Hospitals Board shall certify that the goods are eligible for this relief.</p>
Specific Controls / Diversion	<p>The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.</p>
Construction	<p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>

(3) CPC 4703 (Goods of tariff code 2710.192 (Diesel)) is amended by deleting the duty rate of “\$0.08 per ℓ” and substituting “\$0.04 per ℓ”.

(4) CPC 4705 (Goods of tariff code 2710.194 (Fuel oil)) is amended by deleting the duty rate of “\$0.08 per ℓ” and substituting “\$0.04 per ℓ”.

### Commencement

4 This Act shall come into operation on 1 July 2025.

## **CUSTOMS TARIFF AMENDMENT ACT 2025**

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### **SCHEDULE**

(section 2)

#### **BERMUDA NOMENCLATURE AND IMPORT DUTIES**

The First Schedule (Bermuda Nomenclature and Import Duties) is published on the Bermuda Government Portal at the following web address: [www.gov.bm/schedules-customs-tariff-act-1970](http://www.gov.bm/schedules-customs-tariff-act-1970).

## **CUSTOMS TARIFF AMENDMENT BILL 2025**

### **EXPLANATORY MEMORANDUM**

This Bill seeks to repeal and replace the First Schedule to the Customs Tariff Act 1970 and to make amendments to the Fifth Schedule to the Customs Tariff Act 1970.

Clause 1 provides the citation for the Bill.

Clause 2 repeals and replaces the First Schedule to the Customs Tariff Act 1970 by the contents of the Schedule to this Bill. The First Schedule is published on the Bermuda Government Portal at the following web address: [www.gov.bm/schedules-customs-tariff-act-1970](http://www.gov.bm/schedules-customs-tariff-act-1970).

Clause 3 amends the Fifth Schedule to the Customs Tariff Act 1970 by repealing and replacing CPC 4240 (Hospital operating supplies) and by amending CPC 4703 (Goods of tariff code 2710.192 (Diesel)) and CPC 4705 (Goods of tariff code 2710.194 (Fuel oil)).

Clause 4 provides for commencement.