

**A BILL**

**entitled**

**CUSTOMS TARIFF AMENDMENT ACT 2026**

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 2026.

**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2 The First Schedule to the Customs Tariff Act 1970 is repealed and replaced by the contents of the Schedule to this Act.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) The Table of End-Use Reliefs is amended by inserting after CPC 4246, the following new CPCs—

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Description	Goods for local professional instrumentalists
CPC	4247
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of headings 92.01 through 92.09 inclusive

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End-Use Conditions / Restrictions	1. Goods must be used only by a local professional instrumentalist.  2. In this CPC “local professional instrumentalist” means an islander who plays, or teaches other persons to play, a musical instrument for consideration.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for participants in the Bermuda Day Parade
CPC	4248
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Costumes and their accessories; costume and float-making materials (excluding vehicles & tools)
End-Use Conditions / Restrictions	Goods must be imported for the use of participants in the Bermuda Day Parade and must be so used.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

(3) CPC 4703 (Goods of tariff code 2710.192 (Diesel)) in the Table of End-Use Reliefs is amended in the paragraph entitled “Duty Rate” by deleting “\$0.04 per *l*” and substituting “\$0.00 per *l*”.

(4) CPC 4705 (Goods of tariff code 2710.194 (Fuel oil)) in the Table of End-Use Reliefs is amended in the paragraph entitled “Duty Rate” by deleting “\$0.04 per *l*” and substituting “\$0.00 per *l*”.

**Commencement**

4 This Act comes into operation on 1 April 2026.

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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 2026**

### **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 inserting new CPC 4247 (Goods for local professional instrumentalists) and CPC 4248 (Goods for participants in the Bermuda Day Parade). Clause 3 also amends the Fifth Schedule by amending the duty rates in both 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.