

**A BILL**

**entitled**

**CUSTOMS TARIFF AMENDMENT (NO. 2) ACT 2023**

WHEREAS it is expedient to amend the First and Fifth Schedules 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 (No. 2) Act 2023.

**Amends the First Schedule**

2 Heading 98.01 of the First Schedule to the Customs Tariff Act 1970 is amended by inserting tariff code 9801.303 and repealing and replacing tariff code 9801.309 as follows—

“

<b>Heading</b>	<b>Tariff Code</b>		<b>Unit for Duty</b>	<b>Unit of Classification</b>	<b>Rate of Duty</b>
	9801.303	- - Other tobacco	kg	1. kg	\$500.00
	9801.309	- - Other cigars	value	1. kg	35%

”.

**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(2) CPC 4175 of the Fifth Schedule is repealed and replaced as follows—

“

Description	Goods for community sports facilities
CPC	4175
Duty Rate	0%
Eligible Beneficiary	All importers

”

**CUSTOMS TARIFF AMENDMENT (NO. 2) ACT 2023**

Qualifying Goods	All goods, excluding construction equipment and tools
End-Use Conditions / Restrictions	1. Goods must be used by a national sport governing body, club, team, association or league only to redevelop land in connection with a sporting activity or to construct, finish, equip, repair or maintain buildings and facilities on that land.  2. The Director of Youth, Sport and Recreation shall certify that the goods are eligible for this relief.
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 4235 of the Fifth Schedule is amended in the End-Use Conditions/Restrictions as follows—

- (a) by numbering the current paragraph as paragraph 1; and
- (b) inserting after paragraph 1 the following paragraph—

“2. Goods must be imported within the period of time specified by the Minister by Notice published in the Gazette (which shall not be subject to parliamentary scrutiny).”.

(4) CPC 4240 of the Fifth Schedule is amended in paragraph 3 of the End-Use Conditions/Restrictions by deleting the words “30th September 2023” and substituting “31st March 2024”.

(5) CPC 4243 of the Fifth Schedule is amended as follows—

- (a) in the Description by inserting after the words “structural concrete products” the words “or asphalt concrete”;
- (b) in paragraph 1 of the End-Use Conditions/Restrictions by inserting after the words “structural concrete products” the words “or asphalt concrete by an approved business”.

(6) The Fifth Schedule is amended by inserting after CPC 4245 the following—

“

Description	Goods for day care centres and day care provider premises
CPC	4246

**CUSTOMS TARIFF AMENDMENT (NO. 2) ACT 2023**

Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<p>For day care centres:  classroom and office stationery; art equipment and supplies; sports, physical education and recreational equipment; awnings and tents for shade; shock absorbing outdoor play surfaces; child safety gates; trash cans with lids; landscaping equipment; audio equipment and accessories; visual equipment and accessories; computer equipment, parts and accessories; musical instruments; teaching aids; furniture and equipment; cots; cribs; diaper changing tables; office furniture and equipment; sinks; toilets; air-conditioning units; lighting fittings; wall clocks; network equipment and cabling; telephones; indoor flooring materials and systems; security cameras; plumbing; drywall supplies; dollies and casters; doors, windows and their frames and thresholds for doors; dispensers for cleaning and sanitizing products.</p> <p>For day care provider premises:  pre-school furniture; floor rugs and mats; outdoor play equipment and mats; child safety gates; trash cans with lids; toys; musical instruments; art equipment and supplies; audio visual equipment and accessories; security cameras; computer equipment and accessories.</p>
End-Use Conditions / Restrictions	<p>1. Goods must be imported and used in connection with the operation of a licensed day care centre or approved day care provider premises.</p> <p>2. In this CPC—  “day care centre” and “day care provider” have the meanings given in section 65 of the Children Act 1998.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

## **CUSTOMS TARIFF AMENDMENT (NO. 2) BILL 2023**

### **EXPLANATORY MEMORANDUM**

This Bill seeks to amend the First and Fifth Schedules to the Customs Tariff Act 1970.

Clause 1 provides the citation of the Bill.

Clause 2 amends the duty rate for loose tobacco under Heading 98.01 of the First Schedule to the Customs Tariff Act 1970.

Clause 3 amends the following customs procedure codes found in the Fifth Schedule to the Customs Tariff Act 1970: CPC 4175 (Construction, renovation or refurbishment of community sports facilities), CPC 4235 (Personal protective equipment and supplies), CPC 4240 (Hospital operating supplies) and CPC 4243 (Aggregate for local commercial manufacturing of structural concrete products). Clause 3 also amends the Fifth Schedule by inserting a new CPC 4246 into the Fifth Schedule which provides duty relief for day care centres and day care provider premises.