

# AS AMENDED BY THE HOUSE OF ASSEMBLY

## A BILL

entitled

### CUSTOMS TARIFF AMENDMENT (NO. 2) ACT 2018

WHEREAS it is expedient to amend the Customs Tariff Act 1970;

Be it enacted by The Queen'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, which amends the Customs Tariff Act 1970 (the "principal Act"), may be cited as the Customs Tariff Amendment (No. 2) Act 2018.

#### Amends the First Schedule

2 In the First Schedule to the principal Act, repeal and replace headings 17.01, 17.04, 21.06 and 22.02 as follows—

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		-Raw sugar not containing added flavouring or colouring matter:			
	1701.120	-- Beet sugar	value	1. kg	50%
	1701.130	-- Cane sugar specified in Subheading Note 2 to this Chapter	value	1. kg	50%
	1701.140	-- Other cane sugar	value	1. kg	50%
		- Other:			
	1701.910	-- Containing added flavouring or colouring matter	value	1. kg	50%
	1701.990	-- Other	value	1. kg	50%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.100	- Chewing gum, whether or not sugar-coated	value	1. kg	25%
	1704.90	- Other:			
	1704.901	--- Breakfast cereals	value	1. kg	0%
	1704.909	--- Other	value	1. kg	50%
21.06		Food preparations not elsewhere specified or included.			
	2106.100	- Protein concentrates and textured protein substances	value	1. kg	15%
	2106.90	- Other:			
	2106.901	--- Preparations for making beverages, in the form of granules or powder, containing sugar or other sweetening matter	value	1. kg	50%
	2106.902	--- Other preparations for making beverages, containing sugar or other sweetening matter	value	1. kg	50%
	2106.903	--- Syrups containing sugar or other sweetening matter	value	1. kg	50%
	2106.909	--- Other	value	1. kg	15%
Subheading Notes.					
1.- Subheading 2106.901 covers sweetened preparations for use as a beverage for human consumption after processing (such as dissolving in water, milk or other liquid).					
2.- Subheading 2106.902 covers sweetened beverage preparations for human consumption that are in a form other than granules or powder (such as mixtures of plants, parts of plants, seeds or fruit (whole, cut, or crushed) or extracts thereof).					
3.- Subheading 2106.903 covers flavoured or coloured syrups, being solutions of sugar or other sweetening matter with natural or artificial substances added, for use as a beverage for human consumption after simple dilution with water or after further treatment, or for adding to other food preparations (for example as dessert toppings or to flavour and sweeten edible ice).					

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	2202.101	--- Aerated waters, containing added sugar and flavoured	value	1.1	50%
	2202.102	- Aerated waters, containing added sweetening matter other than sugar whether or not flavoured	value	1.1	15%
	2202.103	--- Waters, not containing added sugar or other sweetening matter whether or not flavoured	value	1.1	15%
	2202.109	--- Other - Other:	value	1.1	50%
	2202.910	-- Non-alcoholic beer	value	1.1	15%
	2202.990	-- Other	value	1.1	15%

Amends the Fifth Schedule

- 3 (1) In the Fifth Schedule to the principal Act, CPC 4227 is amended—
- in the “Description”, by deleting “Batteries” and substituting “Goods”;
  - in the description for “Qualifying Goods”, by repealing and replacing the same with the following—

“ Qualifying Goods	1. Electric accumulators of heading 85.07; and 2. Electric vehicle charging stations, parts and accessories.
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- (2) In the Fifth Schedule to the principal Act, CPC 4229 is amended in the “End-Use Conditions/Restrictions” by deleting “the preparation of foodstuffs and”.

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Commencement

4 This Act shall come into operation on 1 October 2018.

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### EXPLANATORY MEMORANDUM

This Bill seeks to amend the Customs Tariff Act 1970 (the “principal Act”).

Clause 1 is self-explanatory.

Clause 2 provides that headings 17.01, 17.04, 21.06 and 22.02 of the First Schedule to the principal Act (Bermuda nomenclature and import duties) are repealed and replaced as shown. The revised rates relate to sugar and certain sugar products. Note that 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 principal Act. In CPC 4227, the Fifth Schedule is amended in the description for “Description” by substituting “Batteries” with “Goods” and, in the description for “Qualifying Goods”, by substituting “1. Electric accumulators of heading 85.07; and 2. Electric vehicle charging stations, parts and accessories”. In CPC 4229, the Fifth Schedule is amended in the description for “End-Use Conditions/Restrictions”, by deleting “the preparation of foodstuffs and”.

Clause 4 provides for commencement on 1 October 2018.