

A BILL

entitled

CUSTOMS TARIFF AMENDMENT (NO. 3) ACT 2018

WHEREAS it is expedient to amend the Fifth Schedule to 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 may be cited as the Customs Tariff Amendment (No. 3) Act 2018.

Amends CPC 4229 in the Fifth Schedule

2 In the Fifth Schedule to the Customs Tariff Act 1970, CPC 4229 is amended in the entry "Qualifying Goods", by repealing "All goods" and substituting "Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit".

Inserts new CPC 4232 in the Fifth Schedule

3 The Fifth Schedule to the Customs Tariff Act 1970 is amended by inserting next after CPC 4231 the following—

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Description	Goods for seniors' housing
CPC	4232
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods

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End-Use Conditions / Restrictions	<ol style="list-style-type: none"><li>1. Goods must be incorporated in or installed on residential care home premises, or any other premises housing a senior.</li><li>2. Goods must be used for the purpose of enhancing the mobility, safety or comfort of seniors.</li><li>3. The Director of the Department of Ageing and Disability Services shall certify that the goods are eligible for this relief.</li><li>4. In this CPC— “residential care home” means any establishment where board and personal care are provided for two or more unconnected seniors; “senior” means a person who is 65 years or older; “unconnected” means a person who is not connected, by blood or otherwise, with a person who operates the residential care home.</li></ol>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

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### EXPLANATORY MEMORANDUM

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

Clause 1 is the citation.

Clause 2 amends CPC 4229 in the Fifth Schedule to the principal Act (goods for local commercial manufacturing) to provide that the discounted duty rate of 5% will not apply to all goods, but to goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC in accordance with policy guidelines issued and published by the Minister.

Clause 3 amends the Fifth Schedule to the principal Act by inserting CPC 4232 - duty exemption in relation to goods for seniors’ housing. This duty exemption is to be used as an incentive for the installation of fittings and fixtures that will enhance seniors’ mobility, safety or comfort while at home or at a residential care home.