



This document has been provided by the International Center for Not-for-Profit Law (ICNL).

ICNL is the leading source for information on the legal environment for civil society and public participation. Since 1992, ICNL has served as a resource to civil society leaders, government officials, and the donor community in over 90 countries.

Visit ICNL's **Online Library** at
<http://www.icnl.org/knowledge/library/index.php>
for further resources and research from countries all over the world.

Disclaimers

Content. The information provided herein is for general informational and educational purposes only. It is not intended and should not be construed to constitute legal advice. The information contained herein may not be applicable in all situations and may not, after the date of its presentation, even reflect the most current authority. Nothing contained herein should be relied or acted upon without the benefit of legal advice based upon the particular facts and circumstances presented, and nothing herein should be construed otherwise.

Translations. Translations by ICNL of any materials into other languages are intended solely as a convenience. Translation accuracy is not guaranteed nor implied. If any questions arise related to the accuracy of a translation, please refer to the original language official version of the document. Any discrepancies or differences created in the translation are not binding and have no legal effect for compliance or enforcement purposes.

Warranty and Limitation of Liability. Although ICNL uses reasonable efforts to include accurate and up-to-date information herein, ICNL makes no warranties or representations of any kind as to its accuracy, currency or completeness. You agree that access to and use of this document and the content thereof is at your own risk. ICNL disclaims all warranties of any kind, express or implied. Neither ICNL nor any party involved in creating, producing or delivering this document shall be liable for any damages whatsoever arising out of access to, use of or inability to use this document, or any errors or omissions in the content thereof.

CUSTOMS TARIFF AMENDMENT ACT 2003



**BERMUDA
2003 : 4**

CUSTOMS TARIFF AMENDMENT ACT 2003

[Date of Assent: 19 March 2003]

[Operative Date: 1 April 2003]

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:—

Short title and commencement

1 This Act may be cited as the Customs Tariff Amendment Act 2003 and shall come into operation on 1 April 2003.

Interpretation

2 In this Act "the principal Act" means the Customs Tariff Act 1970.

Fifth Schedule to principal Act amended

3 The Fifth Schedule to the principal Act is amended —

(a) by deleting the following items —

- (i) CPC 4113 (Goods imported for use by the British Red Cross);
- (ii) CPC 4114 (Goods imported for use by the Bermuda Society for the Blind);

CUSTOMS TARIFF AMENDMENT ACT 2003

- (iii) CPC 4115 (Goods imported for use by the Bermuda Tuberculosis Association);
 - (iv) CPC 4116 (Equipment and supplies imported by the Patients Assistance League and Services 'PALS');
 - (v) CPC 4117 (Diabetic equipment);
 - (vi) CPC 4135 (Goods for Meals on Wheels Society of Bermuda).
- (b) by substituting the following item for CPC 4169 —

"Description	Medical appliances that are designed to compensate for a physical disability or chronic medical condition
CPC	4169
Duty Rate	0%
Authorised Beneficiary	All importers
Scope of Relief (Applicable Commodities)	Medical appliances and parts thereof, of the following description: 1. Mechano-therapy braces; walking canes; seat canes; and cane tips

CUSTOMS TARIFF AMENDMENT ACT 2003

	<p>2. Oxygen cylinders and regulators; oxygen concentrators; oxygen masks and cannulas; oxygen-conserving devices; oxygen resuscitation bags; and other similar appliances, and parts thereof, specifically designed for oxygen, respiratory or aerosol therapy including peak flow meters</p> <p>3. Apnea monitors</p> <p>4. Ostomy supplies</p> <p>5. Equipment designed to compensate for decreased vision or hearing</p> <p>6. Diabetic equipment.</p>
Conditions/Restrictions	All goods must be approved by Chief Medical Officer.
Specific Controls/Directions	

Sixth Schedule to principal Act amended

4 The Sixth Schedule to the principal Act is amended by inserting the following new items after item CPC 5018 —

"Description	Entertainers' equipment
CPC	5019
Duty Rate	0%
Authorised Beneficiary	Visiting entertainers

CUSTOMS TARIFF AMENDMENT ACT 2003

Scope of Relief (Applicable Commodities)	Equipment, apparatus and parts thereof for entertainment purposes being sports exhibitions, fairground amusements, travelling circuses and magic shows.
Conditions/Restrictions	Goods must belong to and be used exclusively by visiting entertainers engaged to take part in the event.
Specific Controls/Directions	An undertaking or security must be given to the satisfaction of the Collector of Customs that the goods must be exported within six months of the date of importation or such longer period as the Collector of Customs may in writing permit."

"Description	Sports equipment for Olympic training and similar international amateur athletic events.
CPC	5020
Duty Rate	0%
Authorised Beneficiaries	Persons selected by governing bodies to represent Bermuda at international sporting events.
Scope of Relief (Applicable Commodities)	Sports equipment for training purposes only.
Conditions/Restrictions	Event must be endorsed by the Minister responsible for Youth and Sport.
Specific Controls/Directions	Goods must be exported within 6 months of date of importation or such longer period as the Collector of Customs may in writing permit."

CUSTOMS TARIFF AMENDMENT ACT 2003
