

AS TABLED IN THE HOUSE OF ASSEMBLY

A BILL

entitled

CUSTOMS TARIFF AMENDMENT ACT 2019

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 Act 2019.

Amends the First Schedule to the principal Act

2 (1) The First Schedule to the principal Act is amended by repealing and replacing headings 17.01, 17.04 and 18.06 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	75%
	1701.130	-- Cane sugar specified in Subheading Note 2 to this Chapter	value	1. kg	75%
	1701.140	-- Other cane sugar	value	1. kg	75%
		- Other:			
	1701.910	-- Containing added flavouring or colouring matter	value	1. kg	75%
	1701.990	-- Other	value	1. kg	75%

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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	75%
	1704.902	--- Other, containing added sugar	value	1. kg	75%
	1704.909	--- Other	value	1. kg	25%
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter			
	1806.101	--- Containing added sugar	value	1. kg	75%
	1806.109	--- Other	value	1. kg	25%
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			
	1806.201	--- Containing added sugar	value	1. kg	75%
	1806.209	--- Other	value	1. kg	25%
	1806.310	- Other, in blocks, slabs or bars: -- Filled			
	1806.311	--- Containing added sugar	value	1. kg	75%
	1806.319	--- Other	value	1. kg	25%
	1806.320	-- Not filled			
	1806.321	--- Containing added sugar	value	1. kg	75%
	1806.329	--- Other	value	1. kg	25%
	1806.90	- Other:			
	1806.901	--- Breakfast cereals	value	1. kg	75%
	1806.902	--- Other, containing added sugar	value	1. kg	75%
	1806.909	--- Other	value	1. kg	25%

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(2) The First Schedule to the principal Act is amended in Chapter 21 as follows—

(a) by repealing “Subheading Note” paragraphs 1, 2, and 3;

(b) by repealing and replacing heading 21.06 as follows—

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
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, containing added sugar	value	1. kg	75%
	2106.902	--- Syrups containing added sugar	value	1. kg	75%
	2106.909	--- Other	value	1. kg	15%

(3) The First Schedule to the principal Act is amended by repealing and replacing heading 22.02 as follows—

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	--- Waters, containing added sugar	value	1.1	75%
	2202.109	--- Other	value	1. 1	15%
	2202.910	-- Non-alcoholic beer	value	1.1	15%

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Heading	Tariff Code		Unit for Duty value	Unit of Classification	Rate of Duty
	2202.990	-- Other		1.1	15%

Commencement

3 This Act shall come into operation on 1 April 2019.

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EXPLANATORY MEMORANDUM

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

Clause 1 is the citation.

Clause 2 provides that headings 17.01, 17.04, 18.06, 21.06 and 22.02 and the subheading note in Chapter 21 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.

Clause 3 provides for commencement on 1 April 2019.