



Ministry of Finance- Policy guidelines for the certification of goods under CPC 4232 by the Manager of Ageing and Disability Services

CPC 4232 (Goods for seniors’ and disabled persons’ housing)

These policy guidelines are issued by the Minister of Finance in exercise of his authority under CPC 4232.

Duty relief for goods for seniors’ and disabled persons’ housing

Duty relief is available for goods for seniors’ and disabled persons’ housing under CPC 4232, subject to three conditions:

1. Goods must be incorporated in or installed on residential care home premises housing a senior (or any other premises housing a senior) or a home or premises housing a disabled person.
2. Goods must be used for the purpose of enhancing seniors or a disabled person’s mobility, safety and comfort.
3. The Manager of Ageing and Disability Services (“the Manager”) must certify that the goods are eligible for this relief.

Certification guidelines

The Manager will certify the following kinds of goods as being eligible for duty relief under CPC 4232 as indicated by a means and needs assessment of the relevant persons and premises:

Category	Examples of goods
1. Fire and external security systems	<ul style="list-style-type: none"> • Intruder alarms and security lighting • Fire alarms and security lighting
2. Appropriate heating, ventilation and lighting systems	<ul style="list-style-type: none"> • General lighting • Air conditioning units • Ceiling fans
3. Appropriate major appliances	<ul style="list-style-type: none"> • Cooking- stove, microwaves • Washing-dishwashers • Laundry- washing machine, dryers • food preservation- fridge, freezer • UV water filtration systems
4. Appropriate general furnishings or finishing:	<ul style="list-style-type: none"> • Kitchen • Bathroom • Bedroom • Living room • Outdoor spaces • Non-slip, non-glare flooring materials and coatings
5. Goods of a similar type as the items listed above including parts and accessories	

Where the Manager wishes to certify goods of a type not listed in these guidelines, the Manager must first obtain the written authorization of the Minister.

Form of certification

The Manager should use the form of certification set out below. The Manager's certificate is presented to Customs in support of the relevant BCD.



GOVERNMENT OF BERMUDA

Ageing and Disability Services

[insert date]

Collector of Customs
Customs Department
Customs House
131 Front Street
Hamilton

Attention: Collector of Customs

Re: End Use Relief - CPC 4232 – Goods for seniors' and persons with disabilities' housing

The Manager of Ageing and Disability Services hereby certifies that the attached list of goods being imported by [insert name of importer] are eligible for duty relief.

Keeona Belboda
Manager, Ageing and Disability Services

