

Minister of Finance

Policy guidelines for the certification of goods by the Director 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 Director of the Department of Ageing and Disability Services ("the Director") must certify that the goods are eligible for this relief.

Certification guidelines

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

- Personal Alert Systems (a wearable electronic device designed to summon help in an emergency)
- Intruder alarms and security lighting
- Sound activated switches
- Toilet seat risers and bidet attachment for toilets
- Grab bars for the bathroom near the toilet and shower
- Hand-held shower heads
- Bathtub/shower transfer benches
- Step less/walk-in bathtub or showers
- Adjustable beds/Hospital beds
- Over-bed tables
- Bed railings
- Sit-to-stand electric lifts
- Position Lift Chairs
- Night lights
- Touch-tone telephones with large buttons, speaker or hands-free capabilities, and/or text capability for those who are deaf or hard of hearing (TTY or TDD)
- Talking clocks for seniors with poor vision
- Low vision aids to assist with reading and other activities
- Automatic shut-off safety devices for kitchen appliances

- Ramps and railings for entryways with steps
- Elevators and stair lifts for multi-story homes
- Air conditioning
- Major Home Appliances like refrigerator, stove, washer & dryer, microwave
- Goods of a similar type as the items listed above

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

Form of certification

The Director should use the form of certification set out below. The Director’s certificate should be presented to Customs in support of the relevant BCD.

<p>[insert <i>Letterhead</i>]</p> <p>Director’s Certificate Ref: [insert unique reference for each certificate]</p> <p>[<i>insert date</i>]</p> <p>Collector of Customs Customs Department Customs House 131 Front Street Hamilton</p> <p>Attention: Collector of Customs</p> <p><u>Re: End Use Relief - CPC 4232 – Goods for seniors’ and disabled persons’ housing</u></p> <p>The Director of Director of the Department of Ageing and Disability Services hereby certifies that the following goods being imported by [<i>insert name of importer</i>] and recorded in Bermuda Customs Declaration [<i>insert trader reference from top right of BCD</i>] are eligible for the relief:</p> <p>[<i>insert relevant invoice number(s) and invoice descriptions of the eligible goods</i>]</p> <p>[<i>insert Signature</i>] [<i>insertName</i>] [<i>insert position title</i>]</p>

* * *