



VISION STATEMENT

Our vision is to be a world class Customs Administration recognized for our administrative and operational efficiency.

MISSION STATEMENT

Our mission is to expedite and facilitate legitimate trade and travel, while collecting and protecting Government revenue, safeguarding the health, security and economic viability of our Nation and continuously providing high quality services to all persons.

CORE VALUES

Integrity
Accountability
Transparency
Professionalism

IMPORTANT NOTICE

Stakeholder Consultation on Revised Transit (T1) Operations and Proposed Guarantee Methodology

Dear Trade Stakeholders

Reference is made to the stakeholder briefing held on 29 January 2026, regarding proposed changes to the Transit (T1) process.

The Customs and Excise Department acknowledges the concerns subsequently expressed by members of the trade community regarding the limited scope of the earlier consultation and the resulting uncertainty among stakeholders who were not included. We regret the confusion and inconvenience caused and are committed to addressing the matter through a broader, transparent and collaborative review process.

At the Port Efficiency Committee meeting held on 3 July 2026, it was agreed that the Transit (T1) process would be re-evaluated and that Customs would engage continuously and openly with all affected stakeholders before the revised arrangements are finalized and implemented.

Accordingly, attached for your review and comments are the draft:

1. **Transit (T1) Manual;** and
2. **Transit Process Flow.**

The draft manual outlines the ASYCUDA World requirements for preparing and registering the T1, including the requirement for a valid transit bond, while the process flow illustrates the responsibilities of the agent or consolidator, the Customs office of dispatch, the receiving shed and the relevant cargo custodian from preparation through arrival confirmation and closure.

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A comprehensive Transit Standard Operating Procedure is also being developed and will be circulated for stakeholder review in the coming days. The SOP will address the full process, including manifest requirements, preparation and registration of the T1, validation of the guarantee, sealing, exit control, approved routes and time limits, confirmation of arrival, treatment of discrepancies and formal closure of the transit movement.

Proposed Transit Guarantee

Customs recognizes that, in many instances, no Single Administrative Document is prepared at the time of transit. This is particularly relevant where goods are being transferred for supply to cruise vessels, onward export, transshipment or movement to another Customs controlled location. Consequently, the precise duties and taxes that might otherwise be payable for home use may not be readily calculable at the time the T1 is prepared.

To provide a consistent and practical basis for securing the potential revenue exposure, Customs is proposing that the amount drawn down from the applicable transit bond be provisionally set at:

80 per cent of the accepted reference value of the goods.

For consultation purposes, the accepted reference value may be determined from the available commercial and transport documentation, including:

- the commercial invoice value, adjusted to include freight and insurance where necessary;
- the value declared for insurance or shipping purposes; or
- another documented value accepted by Customs where the available information is incomplete or requires verification.



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The amount would be drawn down from the principal's transit bond when the T1 is assessed and restored once the goods are satisfactorily presented at the approved destination and the transit operation is properly closed.

The proposed **80 per cent rate is not being presented as a final or inflexible determination**. It is intended as a practical interim standard that can be applied consistently where an exact duty liability is unavailable. Customs remains open to adjusting the percentage or refining the methodology based on reasoned stakeholder feedback, operational evidence and the need to balance revenue protection with legitimate trade facilitation.

Customs is also considering whether certain categories of goods, particularly goods subject to excise tax, specific duty rates or heightened revenue risk, should be dealt with separately rather than under the standard percentage.

Stakeholders are therefore invited to comment specifically on:

- **the proposed 80 per cent guarantee;**
- **the appropriate basis for determining the reference value;**
- **any categories of goods that may require a different approach;**
- **the operation of general or comprehensive transit bonds; and**
- **any practical or system-related concerns that may affect implementation.**

The revised arrangements are intended to regularize the transit process, strengthen accountability and cargo control, protect government revenue and provide greater certainty to the trade community. They will also be developed with due regard to the Customs Act, the emerging regulatory framework and the applicable principles of the Revised Kyoto Convention and the WCO SAFE Framework of Standards.

The attached documents are being circulated for consultation and review and should not yet be treated as final operational instructions. The implementation date and any transitional arrangements will be communicated after the consultation process has concluded.

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Kindly submit your comments, recommendations and proposed amendments to comptroller@customs.gov.bb no later than **Friday, 17 July 2026** on the attached sheet.

Following review of the submissions received, Customs will circulate the draft SOP and any revised documents and convene a further stakeholder engagement session before implementation.

The Customs and Excise Department values the experience and contribution of the trade community and looks forward to working collaboratively with all stakeholders to establish a clear, secure, efficient and properly regularized transit process.

Thank you for your continued cooperation.

Natasha S. Morgan

Deputy Comptroller of Customs (Ag.)

Trade Directorate

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