



BERMUDA

PAYROLL TAX (TAXI SERVICES SPECIAL EXEMPTION) ACT 2010

2010 : 16

WHEREAS it is expedient to grant a temporary exemption from liability to payroll tax to the taxi sector;

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 may be cited as the Payroll Tax (Taxi Services Special Exemption) Act 2010.

Act to be read as one with principal Acts

2 This Act is to be read as one with the Payroll Tax Act 1995 and the Payroll Tax Rates Act 1995 ("the principal Acts").

Persons to whom Act applies

3 This Act applies to—

- (a) any motor taxi driver, any motor taxi owner and any other person who operates a motor taxi service in accordance with section 33(3) of the Motor Car Act 1951;
- (b) the Bermuda Industrial Union Taxi Cooperative;
- (c) the Bermuda Taxi Radio Cabs Ltd., a company incorporated under the Companies Act 1981 on 21 September 1995; and
- (d) the BTA (Dispatching) Ltd., a company incorporated under the Companies Act 1981 on 6 October 2005.

PAYROLL TAX (TAXI SERVICES SPECIAL EXEMPTION) ACT 2010

Exemption from liability to payroll tax

4 (1) Notwithstanding any provision to the contrary in the principal Acts, a person to whom this Act applies is exempted from liability to payroll tax that would otherwise be payable in respect of that person's payroll for the tax period commencing on 1 January 2010 and ending on 31 March 2010.

(2) For the avoidance of doubt, the exemption under subsection (1) is granted to any person mentioned in section 3(a) only to the extent that the exemption is claimed in respect of the provision of motor taxi services.

(3) A claim for a rebate of the exemption under subsection (1) shall—

- (a) be delivered to the Tax Commissioner, in such manner and form as the Commissioner may require—
 - (i) by no later than 30 April 2010; or
 - (ii) where the Minister of Finance makes an Order under section 5, such date as is specified in the Order; and
- (b) be duly signed by the Cooperative, despatching service, driver, owner or operator (as the case may be) making the claim.

Minister may by Order extend exemption period

5 (1) The Minister of Finance may by Order—

- (a) extend the period of exemption from liability to payroll tax under section 4(1); and
- (b) specify the date by no later than which a claim for a rebate in respect of the extended period shall be delivered to the Tax Commissioner in accordance with section 4(3).

(2) An Order under subsection (1)—

- (a) may have effect from a date, specified in the Order, that is not earlier than 1 April 2010; and
- (b) shall be subject to the affirmative resolution procedure.

Commencement

6 This Act comes into operation on 1 April 2010.

[Assent Date: 25 March 2010]

[Operative Date: 01 April 2010]