



BERMUDA

CUSTOMS DUTY (PORT ROYAL GOLF COURSE) REMISSION ORDER 2013

BR 88 / 2013

The Minister of Finance, in exercise of the power conferred by section 2 of the Customs Duty (Special Remission) Act 1951, makes the following Order:

Citation

1 This Order may be cited as the Customs Duty (Port Royal Golf Course) Remission Order 2013.

Interpretation

2 In this Order—

“goods” means plant, materials, equipment, furniture and furnishings imported into Bermuda for the purpose of the undertaking and includes building materials, irrigation equipment, reverse osmosis plant, golf carts and parts thereof, and office equipment;

“undertaking” means the development, restoration and refurbishment of the golf course, equipment, club house and related buildings by the Port Royal Golf Course.

Exempted person

3 The Port Royal Golf Course is an exempted person for the purposes of the Customs Duty (Special Remission) Act 1951.

Exemption from import customs duty

4 The Port Royal Golf Course is granted complete exemption from the payment of import customs duty on the goods that would otherwise be payable under section 2 of the Customs Tariff Act 1970, provided such goods are intended to be used or imported in connection with the undertaking.

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Commencement and expiration

5 (1) This Order is deemed to have come into operation on 1 September 2013 and expires on 1 September 2015.

(2) Goods which have been exempted from import customs duty by virtue of paragraph 4 shall not be subject to import customs duty by reason only that this Order has expired.

Made this 24th day of October 2013

Minister of Finance