

**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
PRESCRIBED FORMS) REGULATIONS 1999**

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**BR 43/1999**

**TAXES MANAGEMENT ACT 1976**

**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
PRESCRIBED FORMS) REGULATIONS 1999**

In exercise of the powers conferred on the Minister of Finance by section 50 of the Taxes Management Act 1976, the following regulations are hereby made:—

**Citation**

1 These Regulations may be cited as the Taxes Management (Passenger Departure Tax Prescribed Forms) Regulations 1999.

**Prescription of forms for passenger departure tax**

2 The following forms set out in the Schedule are prescribed for the purposes of passenger departure tax—

- (a) form PDT1, being the form of application for registration under section 6 of the Taxes Management Act 1976 in respect of passenger departure tax;
- (b) form PDT2, being the form of return to be furnished for the purposes of section 7 of that Act in respect of passenger departure tax (aircraft); and
- (c) form PDT3, being the form of return to be furnished for the purposes of section 7 of that Act in respect of passenger departure tax (cruise ships).

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**SCHEDULE**

Form PDT1

**GOVERNMENT OF BERMUDA**

**TAXES MANAGEMENT ACT 1976 - SECTION 6**

**PASSENGER DEPARTURE TAX**

**APPLICATION TO REGISTER FOR TAX**

ACCOUNT NUMBER |

1. NAME OF OWNER: -----  
BUSINESS ADDRESS: -----  
TELEPHONE/FAX NUMBER: -----  
MAILING ADDRESS: -----
2. NAME OF OPERATOR: -----  
BUSINESS ADDRESS: -----  
TELEPHONE/FAX NUMBER: -----  
MAILING ADDRESS: -----
3. NAME OF AGENT: -----  
BUSINESS ADDRESS: -----  
TELEPHONE/FAX NUMBER: -----  
MAILING ADDRESS: -----
4. NAME OF PASSENGER SHIP(S)/AIRCRAFT: -----  
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I HEREBY DECLARE THE FOREGOING TO BE TRUE TO THE BEST OF MY KNOWLEDGE.

**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
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SIGNED ..... DATE.....  
OWNER/OPERATOR/AGENT

Form PDT2

**GOVERNMENT OF BERMUDA**

**TAXES MANAGEMENT ACT 1976 - SECTION 7**

**PASSENGER DEPARTURE TAX RETURN - AIRCRAFT**

ACCOUNT NUMBER |

1. RETURN FOR THE MONTH: ----- 19/ ----
2. AIRCRAFT: -----
3. NAME OF OWNER, OPERATOR OR AGENT: -----
4. BUSINESS ADDRESS: -----
5. TELEPHONE NUMBER/FAX NUMBER:-----
6. TAX CALCULATION:

NUMBER OF DEPARTING PASSENGERS (A)	NUMBER OF EXEMPTED PERSONS (B)	TOTAL NUMBER OF PASSENGERS SUBJECT TO TAX C = (A-B)
*TAX RATE (D)		
TOTAL PASSENGER DEPARTURE TAX PAYABLE = (C x D)		

7. REASON FOR EXEMPTION: -----  
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**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
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Signed..... Date .....  
Owner, operator, agent

**\*Tax Rate per passenger:**

\$20.00 - Jan 1 to Dec 31

**Note:** This return should be submitted to the Tax Commissioner with payment within ten days of the end of each calendar month. Penalties are charged at 5% of the unpaid tax for each week or part of a week that the tax remains unpaid, to a maximum of 30%.

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**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
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Form PDT3

**GOVERNMENT OF BERMUDA**

**TAXES MANAGEMENT ACT 1976 - SECTION 7**

**PASSENGER DEPARTURE TAX RETURN - CRUISE SHIPS**

ACCOUNT NUMBER |

1. DATE OF DEPARTURE: -----
2. NAME OF PASSENGER SHIP: -----
3. NAME OF OWNER, OPERATOR OR AGENT: -----
4. BUSINESS ADDRESS: -----
5. TELEPHONE/FAX NUMBER: -----
6. TAX CALCULATION:

NUMBER OF ARRIVING PASSENGERS (A)	PASSENGERS DISEMBARKING IN BERMUDA (B)	NUMBER OF EXEMPTED PERSONS (C)	NUMBER OF CRUISE PASSENGERS D = (A-B-C)	PASSENGERS EMBARKING IN BERMUDA (E)	TOTAL NUMBER OF PASSENGERS SUBJECT TO TAX F = (D +E)
*TAX RATE (G)					
TOTAL PASSENGER DEPARTURE TAX PAYABLE = (F X G)					

7. REASON FOR EXEMPTION: -----  
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Signed..... Date .....  
Owner, operator, agent

**\*Tax Rate per passenger:**

**TAXES MANAGEMENT (PASSENGER DEPARTURE TAX  
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\$60.00 - April 1 to Oct 31 (inclusive)  
Nil - Nov 1 to Mar 31 (inclusive)

**Note:** This return should be submitted to the Tax Commissioner with payment within seven days of departure of a ship. Penalties are charged at 5% of the unpaid tax for each week or part of a week that the tax remains unpaid, to a maximum of 30%.

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ONLY

Made this 1<sup>st</sup> day of July, 1999

Minister of Finance