

**THE HOTELS REFURBISHMENT (TEMPORARY CUSTOMS
DUTY RELIEF) AMENDMENT ACT 1997**



**BERMUDA
1997 : 5**

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DUTY RELIEF) AMENDMENT ACT 1997**

[Date of Assent 20 March 1997]

[Operative Date 20 March 1997]

WHEREAS it is expedient to amend the Hotels Refurbishment (Temporary Customs Duty Relief) Act 1991:

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:—

Short title

1 This Act may be cited as the Hotels Refurbishment (Temporary Customs Duty Relief) Amendment Act 1997.

Amends s 2(2) of Act No 5 of 1991

2 The following definition is inserted in its proper alphabetical place in subsection (2) of section 2 of the Hotels Refurbishment (Temporary Customs Duty Relief) Act 1991 ("the Act")—

"to refurbish a hotel" means to refurbish any part of an existing hotel (including the construction of entirely new rooms or other facilities in or at an existing hotel), but does not extend to the construction of a new hotel;".

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Amends Schedule to Act

3 Paragraphs 1 and 2 of the Schedule to the Act are deleted and the following paragraph 1 is substituted—

"1. The goods must be capital goods to be used in refurbishing a hotel."

Relief under amended Act

4 For the avoidance of doubt, the amendments made to the Act by this amending Act come into operation on the date of the passing of this amending Act and have effect in relation to schemes commenced on or after, but not before, that date under the amended Act.