

**HOTELS REFURBISHMENT (TEMPORARY CUSTOMS DUTY  
RELIEF) AMENDMENT AND CHANGE OF TITLE ACT 1998**

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**BERMUDA  
1998 : 5**

**HOTELS REFURBISHMENT (TEMPORARY CUSTOMS DUTY  
RELIEF) AMENDMENT AND CHANGE OF TITLE ACT 1998**

[Date of Assent 18 March 1998]

[Operative Date 18 February 1998]

WHEREAS it is expedient to amend the Hotels Refurbishment (Temporary Customs Duty Relief) Act 1991 and to change the title of that Act:

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 Hotels Refurbishment (Temporary Customs Duty Relief) Amendment and Change of Title Act 1998.

**Interpretation**

2 In this Act—

"the Act" means the Hotels Refurbishment (Temporary Customs Duty Relief) Act 1991;

"the commencement date" means 18 February 1998.

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### **Amends title to the Act**

3 The title to the Act is amended by deleting the word "Refurbishment".

### **Amends preamble to the Act**

4 The preamble to the Act is amended by deleting the words "refurbishment of hotel premises" and substituting the words "in connexion with capital investment in a hotel".

### **Amends section 2 of the Act**

5 Section 2 of the Act is amended in subsection (2)—

(a) by deleting the definition of the expression "to refurbish a hotel";

(b) by deleting the definition of "hotelier" and substituting the following—

""hotelier" means a person who either holds a valid license under the Hotels (Licensing and Control) Act 1969 as an operator in respect of a hotel, or who has planning permission to construct a new hotel or refurbish an existing hotel.";

(c) by inserting next after the definition of "import" the following—

""planning permission" has the meaning assigned to that expression by section 1 of the Development and Planning Act 1974;" and

(d) by deleting the definition of "scheme" and substituting the following—

""scheme" means a capital investment scheme for a hotel,".

### **Amends section 6 of the Act**

6 Section 6 of the Act is amended by deleting the figure and symbol "5%" and substituting the figure and symbol "0%".

### **Amends section 7 of the Act**

7 (1) Section 7 of the Act is amended by deleting subsections (2) to (4) and substituting the following—

" (2) Relief shall not be made available in respect of goods—

(a) except in response to a claim in writing; and

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(b) unless, subject to subsection (3)—

- (i) the goods are imported on or before 31 March 2001; and
- (ii) the claim is received by the Collector no later than one month after that date.

(3) The Minister may by an order made under this subsection before 31 March 2001 delete that date from subsection (2) and substitute a later date.

(4) An order made under subsection (3) is subject to the affirmative resolution procedure."

**Amends the Schedule to the Act**

8 The Schedule to the Act is amended in paragraph 1 by deleting the words "refurbishing a hotel" and substituting the words "in a capital investment scheme for a hotel".

**Consequential amendment**

9 Consequential on the amendment of the title to the Act, section 1 of the Act is repealed and replaced by the following—

**"Short title**

1 This Act may be cited as the Hotels (Temporary Customs Duty Relief) Act 1991."

**Relief under the Act as amended**

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

**Commencement**

11 This Act is deemed to have come into operation on the commencement date.