



BERMUDA
1995 : 8

MISCELLANEOUS TAXES AMENDMENT ACT 1995

[Date of Assent 22 March 1995]

[Operative Date 1 April 1995]

WHEREAS it is expedient to amend the Miscellaneous Taxes Act 1976 and to make connected provision:

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 Miscellaneous Taxes Amendment Act 1995.

Insertion of new Part in Act

2 There is inserted in the Miscellaneous Taxes Act 1976 ("the Act") next after Part VI C the following new Part—

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"PART VI D

PROFESSION REGISTRATION TAX

Profession registration tax

39N (1) Subject to this Act, there shall in every tax period be charged—

- (a) on every professional body; and
- (b) on every registered real estate agent and every registered real estate salesman,

a tax to be known as profession registration tax.

(2) The rates of profession registration tax are—

- (a) in the case of a real estate agent or a real estate salesman, the sum of \$500 specified in subsection (2) of section 39O;
- (b) otherwise, the rates prescribed.

Payment of profession registration tax

39O (1) Subject to this section, every professional body shall, on or before the due date in every year, pay to the Commissioner the amount of the tax due, that is to say, the amount prescribed in relation to each of the relevant professionals that were registered on the 31 December next preceding the due date.

(2) Subject to this section, every real estate agent, and every real estate salesman, who was registered on 30 September in any year shall pay to the Commissioner, on or before the due date next following, the sum of \$500.

(3) Profession registration tax is not payable in relation to a professional, or by a real estate salesman, on a due date if on that date he had been qualified for less than three years.

(4) Subject to subsection (5), "qualified" in subsection (3) means qualified to be registered, except that for that purpose any statutory provision requiring the serving of a pupillage in, or the fulfilment of some other connexion with, Bermuda as a precondition to being registered shall be ignored.

(5) If any issue arises whether a person was qualified, or when a person became qualified, for the purposes of

subsection (3), that issue shall be determined by the Commissioner; and his determination shall be final and not subject to any appeal.

Interpretation

39P For the purposes of this Part—

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"the due date" means 31 January;

"prescribed" means prescribed in the Rates Act;

"professional" means a person in a profession or calling specified in the first column of the Table below, being a profession or calling—

(a) regulated by the Act specified opposite to that profession or calling in the second column of that Table ("the relevant professional Act"); and

(b) subject to the oversight of the body specified opposite to that profession or calling and that Act in the third column of that Table (the "professional body")—

TABLE

Profession or Calling	Act	Professional Body
Medical Practitioner	Medical Practitioners Act 1950	The Bermuda Medical Council
Accountant (C.A., C.P.A.)	Institute of Chartered Accountants of Bermuda Act 1973	The Institute of Chartered Accountants of Bermuda
Architect	Architects Registration Act 1969	The Architects Registration Council
Barrister and Attorney	Bermuda Bar Act 1974	The Bermuda Bar Association
Dental Practitioner	Dental Practitioners Act 1950	The Bermuda Dental Board

Engineer	Professional Engineers Registration Act 1972	The Professional Engineers Registration Council
Accountant (C.G.A.)	Certified General Accountants Association of Bermuda Act 1994	The Certified General Accounts Association of Bermuda
Optometrist	Optometrists and Opticians Act 1973	The Optometrists and Opticians Council
Optician	Optometrists and Opticians Act 1973	The Optometrists and Opticians Council
Pharmacist	Pharmacy and Poisons Act 1979	The Pharmacy Council
Dental Hygienist	Dental Practitioners Act 1950	The Bermuda Dental Board
Dental Technician	Dental Practitioners Act 1950	The Bermuda Dental Board
Chiropodist	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine
Dietician	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine

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Medical Laboratory Technician	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine
Nurse	Nurses Act 1969	The Bermuda Nursing Council
Occupational Therapist	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine
Physiotherapist	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine
Radiographer	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine
Speech Therapist	Professions Supplementary to Medicine Act 1973	The Council for the Professions Supplementary to Medicine

"professional body" has the meaning assigned to it in paragraph (b) of the definition of "professional";

"registered"—

- (a) in relation to a barrister and attorney, means one with a valid practising certificate under the Bermuda Bar Act 1974;
- (b) in relation to a real estate agent or a real estate salesman, means one licensed under the Real Estate Agents Licensing Act 1976;

(c) in relation to a person in any other profession or calling subject to taxation under this Act, means that his name is entered in the register maintained under, or that he holds a valid licence under, the relevant professional Act in relation to that profession or calling;

"relevant professional", in relation to a professional body, means a professional shown opposite that professional body in the above Table;

"tax period" means each year;

"year" means calendar year.

Responsibility for collection of profession registration tax

39Q The Tax Commissioner shall be responsible for the collection of profession registration tax."

Consequential amendment of other Acts

3 Consequentially on section 2, the Acts specified in the Schedule to this Act are amended in the manner respectively there specified in relation to those Acts.

Commencement

4 This Act comes into operation on 1 April 1995.

SCHEDULE

(Section 3)

A The Taxes Management Act 1976

Add at the end of the First Schedule—

"Profession Registration Tax".

B The Miscellaneous Taxes (Rates) Act 1980

Insert next after section 13 the following—

"Rates of profession registration tax

13A The Table below specifies the rates prescribed for the purpose of section 39N(2)(b)—

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TABLE

Professional	Rate
Medical Practitioner	\$2,500
Accountant (C.A., C.P.A.)	\$2,000
Architect	\$2,000
Barrister and Attorney	\$2,000
Dental Practitioner	\$2,000
Engineer	\$2,000
Accountant (C.G.A.)	\$1,000
Optometrist	\$1,000
Optician	\$1,000
Pharmacist	\$1,000
Dental Hygienist	\$50
Dental Technician	\$50
Chiropodist	\$50
Dietician	\$50
Medical Laboratory Technician	\$50
Nurse	\$50
Occupational Therapist	\$50
Physiotherapist	\$50
Radiographer	\$50
Speech Therapist	\$50".

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