



BERMUDA

MISCELLANEOUS TAXES AMENDMENT ACT 2020

2020 : 12

TABLE OF CONTENTS

1	Citation
2	Repeal of large ship infrastructure tax
3	Transport infrastructure tax
4	Rate of transport infrastructure tax
5	Consequential amendments
6	Commencement, transitional and saving

WHEREAS it is expedient to amend the Miscellaneous Taxes Act 1976 and the Miscellaneous Taxes (Rates) Act 1980 to repeal large ship infrastructure tax and impose instead a transport infrastructure tax, and to make consequential amendments;

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 Miscellaneous Taxes Amendment Act 2020.

Repeal of large ship infrastructure tax

2 Part VC of the Miscellaneous Taxes Act 1976 ("the Taxes Act") is repealed.

Transport infrastructure tax

3 After the repealed Part VC of the Taxes Act insert—

MISCELLANEOUS TAXES AMENDMENT ACT 2020

“PART VD

TRANSPORT INFRASTRUCTURE TAX

Interpretation of Part VD

32R For the purposes of this Part—

“Dockyard” means Heritage Wharf or King’s Wharf at the Royal Naval Dockyard, Ireland Island;

“passenger ship” has the meaning assigned by section 1 of the Passenger Ships and Other Vessels Act 1972.

Transport infrastructure tax

32S (1) In addition to any passenger departure tax payable under Part VB, transport infrastructure tax shall be charged in respect of each visit by a passenger ship to Bermuda where the ship is docked in Dockyard, or is at anchor with tender to Dockyard.

(2) Transport infrastructure tax shall be payable by the owner, operator or agent of the ship at the rate prescribed in the Rates Act, calculated by reference to the number of passengers departing from Bermuda on the ship.

Application of Part VB to transport infrastructure tax

32T Section 32F(2) and sections 32H to 32N (collection, exemptions, registration, liability for payment, penalty for late and non-payment, refunds and tax period) shall apply, with the necessary modifications, in relation to transport infrastructure tax as they apply to passenger departure tax.”

Rate of transport infrastructure tax

4 After section 9C of the Miscellaneous Taxes (Rates) Act 1980 (“the Rates Act”), insert—

“Rate of transport infrastructure tax

9D The rate of transport infrastructure tax shall be—

- (a) \$25 per passenger, where the ship’s visit to Bermuda includes any day between 1 April and 31 October;
- (b) nil, where the ship’s visit to Bermuda does not include any days between those dates.”

Consequential amendments

5 (1) Section 9C of the Rates Act is repealed.

(2) In each of the following provisions, delete “large ship infrastructure tax” and substitute “transport infrastructure tax”—

- (a) the First Schedule to the Taxes Management Act 1976;

MISCELLANEOUS TAXES AMENDMENT ACT 2020

- (b) section 15C(1) of the Bermuda Tourism Authority Act 2013;
- (c) paragraph 4B of the Schedule to the Tax (Accounts and Records) Regulations 1991.

(3) In the Taxes Management (Large Ship Infrastructure Tax Prescribed Forms) Regulations 2019—

- (a) in the heading and in each place, delete “large ship infrastructure tax” and substitute “transport infrastructure tax”;
- (b) in regulation 2 and the Schedule, delete “Form LSIT1” and “Form LSIT2” and substitute “Form TIT1” and “Form TIT2”;
- (c) in the Schedule, in the renamed Form TIT2, under the heading “Tax Rate per passenger”, delete “\$22” and substitute “\$25”.

Commencement, transitional and saving

6 (1) This Act comes into operation on 1 May 2020 (“the commencement day”).

(2) Where transport infrastructure tax is payable in respect of a passenger ship’s visit to Bermuda that includes any days before the commencement day, large ship infrastructure tax shall not also be payable in respect of the same visit.

(3) The repeal of Part VC of the Taxes Act by section 2, and the amendments made to the enactments listed in section 5, shall not affect the liability of any person to any large ship infrastructure tax which was payable before the commencement day, and the repealed Part VC and those enactments shall continue to apply accordingly.

[Assent Date: 19 March 2020]

[Operative Date: 01 May 2020]