



BERMUDA
1995 : 27

**MISCELLANEOUS TAXES (HOSPITAL LEVY RATES INCREASE)
VALIDATION ACT 1995**

[Date of Assent 26 June 1995]

[Operative Date 26 June 1995]

ARRANGEMENT OF SECTIONS

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|---|---|---|--------------------------------------|
| 1 | Citation | 4 | Court proceedings,
recovery, etc. |
| 2 | Interpretation | | |
| 3 | Validation of hospital levy
rates increase | | |

WHEREAS it is expedient to validate certain rates of hospital levy under the Miscellaneous Taxes (Rates) Act 1980 and to make provision for connected matters:

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 (Hospital Levy Rates Increase) Validation Act 1995.

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Interpretation

2 In this Act—

"the Commissioner" means the person holding the office of Tax Commissioner; and

"the 1980 Act" means the Miscellaneous Taxes (Rates) Act 1980.

Validation of hospital levy rates increase

3 (1) Section 6(1) and (2) of the 1980 Act (5% hospital levy payable in respect of employees, etc.) shall be deemed to have been amended with effect from 1 April 1994 by deleting "5%" and substituting "6%".

(2) Without prejudice to the generality of subsection (1), where prior to the enactment of this Act—

(a) a payment was received by the Commissioner as being money payable in respect of hospital levy; and

(b) the payment exceeded the amount which the Commissioner was authorised to require by virtue of section 6(1) or (2) of the 1980 Act,

the payment shall be deemed to have been lawfully required and received by the Commissioner in so far as it would have been so lawfully required and received under that section as deemed to have been amended by subsection (1).

(3) Nothing in this section shall be construed as affecting the repeal, by section 26(1)(b) of the Payroll Tax Act 1995, of section 6(1) and (2) of the 1980 Act as deemed to have been amended by this Act.

Court proceedings, recovery, etc.

4 (1) For the avoidance of doubt it is hereby declared that any proceedings commenced on or after 1 April 1994 which relate to section 6(1) or (2) of the 1980 Act, shall, on and after the enactment of this Act be determined in accordance with the amendments deemed to have been made to that section by section 3.

(2) Where, before the enactment of this Act, a final order has been made in any such proceedings, then, if on the application of a party to those proceedings the court by which the order was made determines that the order would not have been made if this Act had been enacted before such proceedings were commenced, the court—

(a) shall rescind the order; and

(b) if any sum has been paid thereunder before the rescission takes effect, shall make an order directing the sum to be repaid.

(3) For the avoidance of doubt it is hereby declared that, where a sum is expressed by the Commissioner, whether by notification or otherwise, to be payable in respect of any tax period and the sum—

(a) is not one which the Commissioner was authorised to require under section 6(1) or (2) of the 1980 Act before the enactment of this Act; but

(b) is one which he would have been authorised to require under that section as deemed to have been amended by section 3,

then, if payment of the sum (in so far as it remains unpaid) is required by or on behalf of the Commissioner it shall be deemed to be lawfully required, and the sum shall be recoverable by the Crown accordingly.

(4) In this section—

(a) "order" includes judgment, and references to the making of an order shall be construed accordingly; and

(b) "tax period" has the meaning assigned to that expression by section 28 of the Miscellaneous Taxes Act 1976.

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