



BERMUDA
1996 : 23

**MISCELLANEOUS TAXES (PROFESSION REGISTRATION TAX
REPEAL) ACT 1996**

[Date of Assent 31 December 1996]

[Operative Date 31 December 1996]

WHEREAS—

- (a) Profession Registration Tax was made law by the Miscellaneous Taxes Amendment Act 1995 and the Miscellaneous Taxes Amendment (No 2) Act 1995 but has not yet become payable; and
- (b) it is expedient to repeal that Tax:

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 (Profession Registration Tax Repeal) Act 1996.

Interpretation

2 In this Act—

"the commencement day" means the day on which this Act comes into operation;

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"the 1995 Acts" means the Miscellaneous Taxes Amendment Act 1995 and the Miscellaneous Taxes Amendment (No 2) Act 1995.

Repeal of Profession Registration Tax

3 (1) Profession Registration Tax ceases to have effect on the commencement day.

(2) The Miscellaneous Taxes Act 1976, the Taxes Management Act 1976 and the Miscellaneous Taxes (Rates) Act 1980, notwithstanding the enactment of the 1995 Acts, continue to have effect on and after the commencement day as if the 1995 Acts had never been enacted.