



BERMUDA

RETAIL SHOPS (TEMPORARY CUSTOMS DUTY RELIEF
FOR CAPITAL INVESTMENTS) AMENDMENT ACT 2021

2021 : 12

WHEREAS it is expedient to amend the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Act 2008;

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 Retail Shops (Temporary Customs Duty Relief for Capital Investments) Amendment Act 2021.

Amends section 7

2 In section 7(2)(b)(i) of the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Act 2008 (relief under Act available in respect of goods imported on or before 31 March 2021), delete "31 March 2021" and substitute "31 March 2026".

Amends the Schedule

3 In the Schedule to the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Act 2008—

- (a) in the entry "Goods of Heading 84.71 for point of sale systems", delete "for point of sale systems";
- (b) in the entry "Point of sale systems of Tariff Code 8471.490", delete "Point of sale systems" and substitute "Goods";
- (c) after the entry "Mechanical cash drawers of Tariff Code 8479.890", insert—

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“ Virtual fitting room systems, components, parts and accessories of Chapters 84 and 85 ”;

(d) in the entry “Goods of Tariff Code 8528.510 for point of sale systems”, delete “for point of sale systems”.

Commencement

4 This Act comes into operation on 1 April 2021.

[Assent Date: 31 March 2021]

[Operative Date: 01 April 2021]