

CHAPTER 379

PASSENGER TAX

LIST OF AUTHORISED PAGES

1 – 11 LRO 1/2017

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CHAPTER 379**PASSENGER TAX****An Act to levy certain taxes in respect of passengers and passenger tickets.***[Assent 1st August, 1950]**[Commencement 1st November, 1950]*

10 of 1950
42 of 1954
39 of 1958
27 of 1959
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24 of 1970
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19 of 1978
10 of 1982
21 of 1984
5 of 1987
1 of 1989
30 of 1989
16 of 1990
17 of 1990
25 of 1991
14 of 1992
7 of 1993
15 of 1999
35 of 1999
27 of 2002
27 of 2010
S.I. 59/2010
22 of 2011
S.I. 43/2011
S.I. 53/2013
S.I. 84/2013
S.I. 30/2014
27 of 2015

1. This Act may be cited as the Passenger Tax Act. Short title.

2. In this Act, unless the context otherwise requires — Interpretation.
 - “child” means a person of the age of 3 years and under the age of 12 years; *42 of 1954, s. 2.*
 - “cruise passenger” means any passenger arriving in The Bahamas from a foreign port and leaving The Bahamas within forty-eight hours after arrival on the same vessel by which he arrived;
 - “passenger” does not include the master, officers, crew or other employees, each and all of whom are employees of any commercial vessel arriving in or departing from The Bahamas; *15 of 1999, s. 2.*
 - “resident passenger” means a passenger who, for the purposes of the Immigration Act is deemed to belong to The Bahamas, or who possesses a valid and subsisting certificate of permanent residence granted under that Act; *43 of 1964, Third Sch. Ch. 191.*

- 27 of 2002.* “ticket” means a document, coupon or receipt which entitles a passenger to travel aboard a vessel;
- “vessel” means every description of ship, vessel or boat and includes aircraft.
- Passenger tax.
27 of 2002. **3.** (1) Subject to subsection (6), there shall be charged, levied, collected and paid into the Consolidated Fund toward the general revenue of The Bahamas in respect of passengers arriving in and departing from The Bahamas the several sums of money specified in the First Schedule to this Act.
- First
Schedule.
- (2) The specified sums of money shall be included in the cost of the ticket and collected by the owner, master or any agent for any vessel or by any person through whom passengers are brought in or taken out of The Bahamas.
- (3) All sums of money collected pursuant to subsection (2) shall be paid to the Comptroller of Customs and such sums shall be paid into the Consolidated Fund.
- (4) Every owner, master or agent of a vessel shall present, by the third day after every seven working days, a Passenger Tax Confirmation Report along with a copy of a Passenger Manifest in respect of all vessels to the Comptroller of Customs as prescribed in Form 1 and Form 2 of the Second Schedule or as near thereto as circumstances permit.
- Form 1 and
Form 2 of
Second
Schedule.
- (5) No sums shall be collected or paid under this section —
- (a) in respect of a cruise passenger arriving in The Bahamas on a second or subsequent occasion in the course of the same cruise;
- 27 of 2010, s. 2.* (b) in respect of the first three passengers of or above the age of six years who are not resident passengers arriving in The Bahamas on a pleasure vessel:
- Provided however that where such passenger departs The Bahamas by air that passenger shall pay the requisite tax;
- 27 of 2010, s. 2.* (c) in respect of a transit passenger who on arrival by air or sea, does not leave the airport or dock at which they have disembarked before proceeding to a destination outside The Bahamas;
- 27 of 2010, s. 2.* (d) in respect of an illegal immigrant repatriated or deported by the Government.
- (6) Fifty per centum of the moneys paid into the Consolidated Fund pursuant to subsection (1) in respect of taxes collected in any Family Island shall be paid out of the Consol-

ated Fund and applied to meet expenditure for public works in that Family Island.

(7) Where the ticket of a passenger has been cancelled, the sum paid by such passenger in respect of passenger tax shall be refunded by the owner, master or agent of such vessel.

3A. If any sum of money due and payable under this Act is not paid for thirty days or more, there shall be added thereto, from the day on which the sum of money became due until the day on which payment is made, a surcharge a sum equal to ten per centum of the annual sum due.

Fee for late payment.
27 of 2015, s. 2.

4. *Repealed.*

27 of 2002, s. 4.
22 of 2011, s. 2.

5. In any proceedings under this Act against any person for contravening or failing to comply with the provisions thereof —

Liability for default.

- (a) the owner, master or agent of any vessel shall be liable for the default of each other and of their employees;
- (b) a firm shall be liable for the default of any member or employee thereof;
- (c) a company shall be liable for the default of any director, officer or employee thereof;
- (d) every other person shall be liable for the default of his employee.

6. All books and accounts kept by any person required by this Act to collect and pay money into the Consolidated Fund shall be open to the inspection of a person authorised in writing by the Minister of Finance, and all such books and accounts or copies thereof may be used in evidence against any such person in any proceedings under this Act.

Inspection of books, etc.
E.L.A.O., 1974
G.N. 172/1964.

7. (1) Any person who fails to supply information as required by section 3(4) of this Act commits an offence.

Offences.
22 of 2011 s. 3.

(2) Any person who fails to comply with the provisions of sections 3(2) and (3) commits an offence.

22 of 2011, s. 3.
27 of 2002, s. 5.

(3) A person who commits an offence referred to in subsections (1) and (2) is liable to a fine not exceeding five thousand dollars and to a further fine of five hundred dollars for each day the offence continues.

(4) A person who contravenes or fails to comply with any other provision of this Act shall be liable on summary conviction to a fine of four hundred dollars in respect of each contravention or default.

- Exemptions.
39 of 1958, s. 4.
- 8.** Any tax payable under this Act shall not be charged or levied on any consular officer or consular employee or on any holder of a diplomatic passport. This section shall apply to such consular officers and employees only who are —
- E.L.A.O., 1974.*
- (a) not citizens of The Bahamas;
 - (b) not engaged in The Bahamas in private occupation for gain; and
 - (c) permanent employees of the State in whose service they are or, if not permanent employees, who were not resident in The Bahamas at the commencement of their employment at the consulate.
- Amendment of Schedules.
27 of 2002, s. 6.
- 8A.** The Minister may by Order amend the Schedules.

FIRST SCHEDULE

PART I – PASSENGER TAX (GENERAL) (Section 3)

27 of 2002, s. 7.
S.I. 59/2010
S.I. 43/2011
S.I. 53/2013
S.I. 84/2013
S.I. 30/2014

S.I. 53/2013.
S.I. 30/2014.

1. Every passenger leaving The Bahamas other than by sea \$29.00
2. Every cruise ship passenger leaving The Bahamas by sea \$18.00
3. Every passenger leaving The Bahams on a one day excursion cruise \$20.00
4. Every passenger who is not a resident passenger of or above the age of six years arriving in The Bahams by a pleasure vessel \$20.00

Every passenger to whom this item applies shall on production of the passenger tax receipt received on entering The Bahamas, be exempt from the payment of a tax when leaving The Bahamas.

**PART II- PASSENGER TAX (ONE
DAY RESORT CRUISES)**

S.I. 84/2013

Every passenger leaving The Bahamas on board a one day excursion cruise ship, and having stayed in The Bahamas for a duration of less than twenty-four hours, where —

- (a) the cruise ship operation is part of a Heads of Agreement entered into by a resort developer and the Government of The Bahamas in respect of the development of a resort destination on a family island;
- (b) the cruise ship —
 - (i) is owned and operated by the resort developer;
 - (ii) is used for the sole purpose of sailing exclusively to the resort destination; and
 - (iii) carries a minimum of two hundred thousand passengers annually to the resort destination \$2.50

27 of 2002.

SECOND SCHEDULE

Form 1

The Passenger Tax Act

(section 3)

(Chapter 379)

**Passenger Tax Confirmation Report
(To be accompanied by a Passenger Manifest)**

Date of Vessel Departure _____

Name of Vessel _____ Vessel I.D. No. _____

I _____, confirm that the passengers on the above-mentioned vessel totaled _____ and were comprised as follows —

	Numbers	\$
Paying Adults @ \$15.00 each	_____	_____
Exempt Adults	_____	0.00
Exempt Children	_____	0.00
TOTAL	_____	_____

Manager/Supervisor

Form 2**The Passenger Tax Act
(Chapter 379)****(section 3)****Passenger Manifest**

Owner or Operator _____

Marks of Nationality and Registration _____

Vessel I.D. No. _____ Date _____

Point of embarkation: _____ Port of disembarkation: _____
(Place) (Place)

Surname and Initial	For use by owner or operator only			For official use only
	Date of Birth of Adult (dd/mm/yy)	Date of Birth of Child (dd/mm/yy)	Tick if exempt from departure Tax	

27 of 2002.

THIRD SCHEDULE

**The Passenger Tax Act (section 4)
(Chapter 379)**

BOND

KNOW ALL MEN BY THESE PRESENTS that we
.....of..... and
..... of
..... are held
and firmly bound to the Treasurer of the Commonwealth of The Bahamas in
the sum of dollars of good and lawful money of The
Bahamas, to be paid to the Treasurer for which payment well and truly to be
made we bind ourselves and each of us, jointly and severally, for and in the
whole, our heirs, executors and administrators and every one of them firmly by
these presents.

Sealed with our Seals and dated this _____ day of _____, _____.

AND WHEREAS we the said _____ and _____
undertake to make good any and all claims in respect of the collection of
taxes —

*(a) payable by passengers departing from the said islands by vessel
owned or leased or hired or represented by the said
.....; and

* Delete if inapplicable – all deletions must be initialed

* (b) payable by the said in
 respect of tickets sold by or on behalf of the said
 as provided by the Passenger Tax Act (Chapter 379);

NOW THE CONDITION of the above written obligation is such that if
 the said and
 do pay unto the Treasurer all such taxes within a period not exceeding one year
 from the date on which the tax was received then this obligation shall be void
 but otherwise shall remain in full force and effect.

Signed, Sealed and Delivered by }(seal)
 the above-named }
 and } Obligator
 in the presence of:

Signed, Sealed and Delivered by }(seal)
 the above-named }
 in the presence of: } Surety

Witness

* Delete if inapplicable – all deletions must be initialed