



EXTRAORDINARY
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1st July, 2023

(C)

PASSENGER TAX (AMENDMENT) ACT, 2023

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No. 33 of 2023

PASSENGER TAX (AMENDMENT) ACT, 2023

AN ACT TO AMEND THE PASSENGER TAX ACT

[Date of Assent - 30th June, 2023]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act, which amends the Passenger Tax Act (*Ch. 379*), may be cited as the Passenger Tax (Amendment) Act, 2023.
- (2) Subject to subsection (3), this Act shall come into force on the 1st day of July, 2023.
- (3) Section 4 shall come into force on the 1st day of January, 2024.

2. Repeal and replacement of section 3A of the principal Act.

The principal Act is amended by the repeal of section 3A and the replacement of the following —

“3A. Tourism enhancement levy.

- (1) There shall be charged, levied, collected and paid into the Tourism Development Fund established under the Tourism Development Corporation of the Bahamas Act, 2023, in respect of passengers arriving in and departing from The Bahamas, the sums of money specified in the *Fourth Schedule*.
- (2) Subsections (2), (4) and (7) of section 3 shall apply to the collection of the sums specified in subsection (1).”

3. Amendment of First Schedule to the principal Act.

Part I of the *First Schedule* of the principal Act is repealed and replaced as follows —

“FIRST SCHEDULE

(section 3)

1	Every passenger leaving The Bahamas other than by sea.	\$29.00
2	Every cruise ship passenger leaving The Bahamas by sea from the Harbour of Nassau or from the harbour in Freeport or Bimini.	\$23.00
3	Every cruise ship passenger leaving The Bahamas by sea from a private island not visiting any other port in The Bahamas.	\$25.00
4	Tourism sustainability levy for every cruise ship passenger arriving or leaving the Bahamas.	\$5.00

Items, 2, 3 and 4 of this Schedule shall come into force on the 1st day of January, 2024.”.

4. Insertion of Fourth Schedule to the principal Act.

The principal Act is amended by the insertion immediately after the Third Schedule of the following —

“FOURTH SCHEDULE

Tourism enhancement levy for every passenger leaving The Bahamas	\$2.00”.
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