

A BILL

entitled

MISCELLANEOUS TAXES AMENDMENT ACT 2017

WHEREAS it is expedient to amend the Miscellaneous Taxes Act 1976 to extend the relief from passenger cabin tax in respect of passenger ships docking at the City of Hamilton or at the Town of St. George;

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 Amendment Act 2017.

Amends section 32A

2 In section 32A(1A) of the Miscellaneous Taxes Act 1976 (passenger cabin tax), delete "31 March 2015" and substitute "31 March 2023".

Retrospective commencement

3 This Act shall be deemed to have come into effect on 31 March 2015.

## MISCELLANEOUS TAXES AMENDMENT BILL 2017

### EXPLANATORY MEMORANDUM

This Bill seeks to amend the Miscellaneous Taxes Act 1976 to extend the relief from passenger cabin tax in respect of passenger ships docking at the City of Hamilton or at the Town of St. George from 31 March 2015 until 31 March 2023.

Clause 1 is self-explanatory.

Clause 2 amends section 32A of the Miscellaneous Taxes Act 1976 to extend the exemption from passenger cabin tax in respect of passenger ships docking at the City of Hamilton or at the Town of St. George. The exemption was first introduced in 2009 for three years, and was continued in 2012 for a further three years until 31 March 2015. The amendment extends the exemption until 31 March 2023.

Clause 3 provides that the Bill, once enacted, shall be deemed to have come into effect on 31 March 2015 (so that the exemption is continued since that date).