

## REVENUE AMENDMENT AND VALIDATION ACT 1998

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**BERMUDA**  
**1998 : 12**

### REVENUE AMENDMENT AND VALIDATION ACT 1998

[Date of Assent 31 March 1998]

[Operative Date 31 March 1998]

WHEREAS it is expedient to amend the Revenue Act 1898 and to validate certain proceedings:

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 Revenue Amendment and Validation Act 1998.

#### **Amends section 111 of Revenue Act 1898**

2 Section 111 of the Revenue Act 1898 is amended by deleting the words "All penalties" and substituting the words "Subject to section 111A, all penalties".

#### **Inserts new section 111A in Revenue Act 1898**

3 The Revenue Act 1898 is amended by inserting next after section 111 the following new section—

## **REVENUE AMENDMENT AND VALIDATION ACT 1998**

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### **"Collector of Customs may compound proceedings**

111A (1) Subject to subsections (2), (3) and (4), the Collector of Customs may—

(a) with the agreement, in writing, of a person against whom it is proposed to take proceedings—

(i) for any offence in respect of which a monetary penalty is payable under any provision of this Act; or

(ii) for the condemnation of anything forfeited under any provision of this Act,

stay or compound such proceedings;

(b) restore, subject to such conditions as the Collector of Customs considers appropriate, anything forfeited or seized by the Collector of Customs under any provision of this Act; or

(c) reduce any monetary penalty payable to the Collector of Customs under any provision of this Act.

(2) A person, other than the Collector of Customs, may, not later than one month after the date of an agreement referred to in subsection (1)(a), renounce the agreement.

(3) Where—

(a) the Collector of Customs and a person referred to in subsection (1)(a), fail to reach an agreement; or

(b) a person, other than the Collector of Customs, pursuant to subsection (2), renounces an agreement referred to in that subsection,

the provisions of section 111 shall have effect as if this section had not been enacted.

(4) Where—

(a) pursuant to subsection (2), a person renounces an agreement referred to in subsection (1)(a); and

(b) prior to such renunciation the person had paid to the Collector of Customs any moneys in

## **REVENUE AMENDMENT AND VALIDATION ACT 1998**

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respect of any monetary penalty payable to the Collector of Customs under any provision of this Act,

such moneys shall be retained by the Collector of Customs until all proceedings under section 111, including any appeal from such proceedings have been determined, and thereafter shall be disposed of in accordance with such order as a court referred to in that section may make.

### **Amends section 122 of Revenue Act 1898**

4 Section 122 of the Revenue Act 1898 is amended by deleting the proviso to subsection (1).

### **Validation**

5 Where prior to the enactment of this Act the Collector of Customs had purported—

- (a) to compound proceedings for any offence in respect of which a monetary penalty is payable under any provision of the Revenue Act 1898; or
- (b) to compound proceedings for the condemnation of anything forfeited under any provision of that Act,

then, on the date of enactment of this Act, such proceedings shall be deemed to have been validly compounded and no action, suit or proceeding shall be brought against the Collector of Customs by reason only of the compounding of such proceedings.