



BERMUDA

MISCELLANEOUS TAXES (RATES) ACT 1980

1980 : 13

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[preamble and words of enactment omitted]

MISCELLANEOUS TAXES (RATES) ACT 1980

Short title and construction

1 This Act may be cited as the Miscellaneous Taxes (Rates) Act 1980 and shall be read as one with the Miscellaneous Taxes Act 1976.

Interpretation

2 In this Act, unless the context otherwise requires—

“the Act” means the Miscellaneous Taxes Act 1976;

“section” means section of the Act.

Rate of employment tax

3 (1) Subject to this section, 5% is prescribed for the purpose of section 11(1) and section 12(1).

(2) Subject to subsection (3), 2% is so prescribed for hotel or restaurant business.

(3) Nil is so prescribed for hotel business carried on during December, January and February.

(4) In this section—

“hotel business” and “restaurant business” respectively mean the business of carrying on an hotel and the business of carrying on a restaurant;

“hotel” has the same meaning as it has in the Hotels (Licensing and Control) Act 1969;

“restaurant” means premises structurally adapted and bona fide used for the purpose of habitually providing the customary main meal at mid-day or in the evening, or both, for consumption on the premises by persons frequenting the premises.

General exemption for employment tax

4 (1) Subject to subsection (2), \$2,000 for a monthly tax period and \$6,000 for a three-monthly tax period are prescribed for the purpose of section 14(1).

(2) Nil is so prescribed where the aggregate of the remuneration in respect of which a person is chargeable to employment tax in the financial year in question exceeds \$200,000.

[Section 4 amended by 1993:8 effective 1 April 1993]

Refunds and remissions of employment tax for small businesses

5 \$66,000 for the whole of a financial year is prescribed for the purpose of section 15(1).

[Section 5 amended by 1993 : 8 effective 1 April 1993]

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Rates of hospital levy

6 [Repealed]

[Section 6 substituted by 1990:20 effective 1 April 1990; amended by 1991:6 effective 1 April 1991; by 1992:24 effective 1 April 1992; by 1993:8 effective 1 April 1993; and by 1994:6 effective 1 April 1994 ; Every provision prescribing or otherwise relating to Hospital Levy or Employment Tax is repealed by s. 26 (subject to the provisions of that section) by 1995:16 effective 1 April 1995]

Assumed remuneration of exempt undertaking employees for hospital levy

7 [Repealed]

[Section 7 amended by 1990:20 effective 1 April 1990 ; Every provision prescribing or otherwise relating to Hospital Levy or Employment Tax is repealed by s. 26 (subject to the provisions of that section) by 1995:16 effective 1 April 1995]

General exemption for hospital levy

8 [Repealed]

[Every provision prescribing or otherwise relating to Hospital Levy or Employment Tax is repealed by s. 26 (subject to the provisions of that section) by 1995:16 effective 1 April 1995]

Rate of hotel occupancy tax

9 7¼% is prescribed for the purpose of section 29(1).

[Section 9 amended by 1995:7 effective 1 April 1995]

Rate of passenger cabin tax

9A [Repealed by 2019 : 11 s. 7]

[Section 9A repealed by 2019 : 11 s. 7 effective 1 April 2019]

Rate of passenger departure tax

9B (1) [repealed]

(2) The rate of passenger departure tax in respect of travel by sea shall be—

(a) [repealed by 2019 : 27 s. 5]

(b) for passengers travelling by passenger ship between 1 April and 31 October—

(i) \$20 per passenger for each period of 24 hours, or any part thereof, that the ship remains in Bermuda, from the time when it docks in Hamilton or St George or is at anchor with tender to Hamilton or St George, up to a maximum of \$60; or

(ii) \$25 per passenger for each period of 24 hours, or any part thereof, that the ship remains in Bermuda, from the time when it docks in Dockyard or is at anchor with tender to Dockyard, up to a maximum of \$75;

(c) for passengers travelling by passenger ship between 1 November and 31 March, nil.

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(3) In subsection (2)(b)(ii), “Dockyard” means Heritage Wharf or King’s Wharf at the Royal Naval Dockyard, Ireland Island.

[Section 9B inserted by 1999:18 s.4(2)(a) effective 1 June 1999; amended by 2001:6 s.2 effective 1 April 2001; by 2005:7 s.2 effective 1 April 2005; by 2005:46 s.2 effective 1 April 2005; subsection (2)(b) substituted by 2007:3 s.2 effective 1 April 2007; amended by 2008:8 s.2 effective 1 April 2008; subsection (1) amended by 2015 : 10 s. 2 effective 1 April 2015; subsection (1) repealed by BR 15 / 2017 reg. 2 effective 16 March 2017; Section 9B subsection (2)(b) deleted and substituted by 2019 : 11 s. 5 effective 1 April 2019; Section 9B subsection (3) inserted by 2019 : 11 s. 5 effective 1 April 2019; Section 9B subsection (2)(a) repealed by 2019 : 27 s.5 effective 1 January 2020]

Rate of large ship infrastructure tax

9C *[Repealed by 2020 : 12 s. 5]*

[Section 9C repealed by 2020 : 12 s. 5 effective 1 May 2020]

Rate of transport infrastructure tax

9D The rate of transport infrastructure tax shall be—

- (a) \$25 per passenger, where the ship’s visit to Bermuda includes any day between 1 April and 31 October;
- (b) nil, where the ship’s visit to Bermuda does not include any days between those dates.

[Section 9D inserted by 2020 : 12 s. 4 effective 1 May 2020]

Rate of betting duty

10 20% is prescribed for the purpose of section 33(1).

Rate of timesharing occupancy tax

11 10% is prescribed for the purpose of section 39A.

Rate of timesharing services tax

12 5% is prescribed for the purpose of section 39E.

Rate of contracts exchange tax

13 5% is prescribed for the purpose of section 39I.

13A *[Deleted]*

[Section 13A inserted by 1995:8 effective 1 April 1995; and deleted by 1999:18 s.4(2)(b) effective 1 June 1999]

Commencement; repeal and saving

14 (1) *[omitted]* [commencement except section 9]

(2) *[omitted]* [repeal of 1976:17]

(3) *[omitted]* [commencement of section 9]

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(4) Any document referring to the Miscellaneous Taxes (Rates) Act 1976 or any provision of that Act shall, as far as may be necessary to preserve the effect of the document, be construed as referring, or including a reference, to this Act or the corresponding provision of this Act.

(5) Nothing in this section shall prejudice the general application of sections 15 to 17 of the Interpretation Act 1951.

[Section 9 came into operation on 1 December 1980 and the remainder of this Act came into operation on 1 April 1980]

SCHEDULE 1

(Section 7)

INDEXATION OF ASSUMED REMUNERATION FOR EXEMPT
UNDERTAKING EMPLOYEES

1 (1) If the Bermuda Consumer Price Index published by the Government (“the Index”) for the December next preceding the relevant hospital levy tax periods varies from the Index for the December next preceding that December, then subsection (1) of section 7 of this Act shall have effect in relation to those periods as if there were substituted for the base figure an amount arrived at by—

- (a) varying the base figure by a percentage equal to the percentage variation in the Index; and
- (b) if the result is not a multiple of \$5, rounding up the result to the nearest amount which is such a multiple.

(2) For this purpose, the expression “relevant hospital levy tax periods”, in relation to the December next preceding those periods, means every hospital levy tax period falling within the time which—

- (a) commences on the 1st day of April next following that December; and
- (b) ends immediately before the 1st day of the next following April.

2 This Schedule affects hospital levy tax periods commencing on or after 1st April, 1984.

[Schedule amended by 1990:20 effective 1 April 1990; and by 1998:6 effective 1 April 1998]

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SCHEDULE 2

(section 9A)

PASSENGER SHIPS

[Repealed by 2019 : 11 s. 7]

[Schedule 2 inserted by 1998:6 effective 1 April 1998; amended by BR 37/1999 effective 16 April 1999; Schedule 2 repealed by 2019 : 11 s. 7 effective 1 April 2019]

[Assent Date: 1 April 1980]

[Amended by:

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1987 : 20
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