

BERMUDA

LAND TAX AMENDMENT ACT 2025

2025 : 8

WHEREAS it is expedient to amend the Land Tax Act 1967;

Be it enacted by The King'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 Land Tax Amendment Act 2025.

Amends section 2

2 Section 2 of the Land Tax Act 1967 is amended—

(a) in paragraphs (a) and (b), by deleting the words "base rate of $300" wherever they occur and substituting the words "base rate of $150"; and

(b) in paragraph (b) by deleting the words "second column" and substituting the words "third column".

Commencement

3 This Act comes into operation on 1 January 2026.

[Assent Date: 18 June 2025]

[Operative Date: 01 January 2026]