

BERMUDA

RETAIL SHOPS (TEMPORARY CUSTOMS DUTY RELIEF FOR CAPITAL INVESTMENTS) AMENDMENT ACT 2026

2026 : 17

WHEREAS it is expedient to amend the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Act 2008;

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 which amends the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Act 2008 (the "principal Act"), may be cited as the Retail Shops (Temporary Customs Duty Relief for Capital Investments) Amendment Act 2026.

Amends section 7

2 Section 7(2)(b)(i) of the principal Act is amended by deleting "31 March 2026" and substituting "31 March 2031".

Commencement

3 This Act shall be deemed to have come into force on 1 April 2026.

[Assent Date: 30 June 2026]

[Operative Date: 01 April 2026]