



BERMUDA

TAXES MANAGEMENT (PASSENGER DEPARTURE TAX PRESCRIBED FORMS)
REGULATIONS 1999

BR 43 / 1999

In exercise of the powers conferred on the Minister of Finance by section 50 of the Taxes Management Act 1976, the following regulations are hereby made:—

Citation

1 These Regulations may be cited as the Taxes Management (Passenger Departure Tax Prescribed Forms) Regulations 1999.

Prescription of forms for passenger departure tax

2 The following forms set out in the Schedule are prescribed for the purposes of passenger departure tax—

- (a) form PDT1, being the form of application for registration under section 6 of the Taxes Management Act 1976 in respect of passenger departure tax;
- (b) *[revoked]*
- (c) form PDT3, being the form of return to be furnished for the purposes of section 7 of that Act in respect of passenger departure tax (cruise ships).

[Regulation 2(b) revoked by BR 15 / 2017 reg. 2 effective 16 March 2017]

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SCHEDULE

Form PDT1

GOVERNMENT OF BERMUDA

TAXES MANAGEMENT ACT 1976 - SECTION 6

PASSENGER DEPARTURE TAX

APPLICATION TO REGISTER FOR TAX

ACCOUNT NUMBER |

1. NAME OF OWNER:-----
BUSINESS ADDRESS:-----
TELEPHONE/FAX NUMBER:-----
MAILING ADDRESS:-----
2. NAME OF OPERATOR:-----
BUSINESS ADDRESS:-----
TELEPHONE/FAX NUMBER:-----
MAILING ADDRESS:-----
3. NAME OF AGENT:-----
BUSINESS ADDRESS:-----
TELEPHONE/FAX NUMBER:-----
MAILING ADDRESS:-----
4. NAME OF PASSENGER SHIP(S):-----

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I HEREBY DECLARE THE FOREGOING TO BE TRUE TO THE BEST OF MY KNOWLEDGE.

SIGNED..... DATE.....
OWNER/OPERATOR/AGENT

Form PDT2

[revoked]

Form PDT3

GOVERNMENT OF BERMUDA

TAXES MANAGEMENT ACT 1976 - SECTION 7

PASSENGER DEPARTURE TAX RETURN - CRUISE SHIPS

ACCOUNT NUMBER |

1. DATE OF DEPARTURE:-----
2. NAME OF PASSENGER SHIP:-----
3. NAME OF OWNER, OPERATOR OR AGENT:-----
4. BUSINESS ADDRESS:-----
5. TELEPHONE/FAX NUMBER:-----
6. TAX CALCULATION:

NUMBER OF ARRIVING PASSENGERS (A)	PASSENGERS DISEMBARKING IN BERMUDA (B)	NUMBER OF EXEMPTED PERSONS (C)	NUMBER OF CRUISE PASSENGERS D = (A-B-C)	PASSENGERS EMBARKING IN BERMUDA (E)	TOTAL NUMBER OF PASSENGERS SUBJECT TO TAX F = (D +E)
*TAX RATE (G)					
TOTAL PASSENGER DEPARTURE TAX PAYABLE = (F X G)					

7. REASON FOR EXEMPTION:-----

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Signed..... Date.....
Owner, operator, agent

*Tax Rate per passenger:

\$20 per day up to a maximum of \$60 - April 1 to
Oct 31 (inclusive), Hamilton and St George
\$25 per day up to a maximum of \$75 - April 1 to
Oct 31 (inclusive), Dockyard
Nil - Nov 1 to Mar 31 (inclusive)

Note: This return should be submitted to the Tax
Commissioner with payment within seven days of
departure of a ship. Penalties are charged at 5% of
the unpaid tax for each week or part of a week that
the tax remains unpaid, to a maximum of 30%.

FOR OFFICIAL USE
ONLY

*[Schedule Form PDT2 revoked by BR 15 / 2017 reg. 2 effective 16 March 2017; Schedule Form PDT1,
paragraph (4) word "/Aircraft" deleted by Computerization and Revision of Laws Act 1989 s. 11(n) 4
March 2019 as there was an oversight when passenger departure tax for aircraft passengers was
repealed by BR 15 / 2017; Schedule Form PDT3 amended by 2019 : 11 s. 7 effective 1 April 2019]*

Made this 1st day of July, 1999

Minister of Finance

[Amended by:

BR 15 / 2017
2019 : 11]