



BERMUDA

BERMUDA AIRPORT AUTHORITY
(REPEAL OF AIRPORT FEES) REGULATIONS 2017

BR 15 / 2017

The Minister responsible for the Bermuda Airport Authority, in exercise of the powers conferred by sections 30 and 32 of the Bermuda Airport Authority Act 2017, makes the following Regulations:

Citation

1 These Regulations may be cited as the Bermuda Airport Authority (Repeal of Airport Fees) Regulations 2017.

Repeal of passenger departure tax for aircraft passengers

2 (1) In section 32F(1) of the Miscellaneous Taxes Act 1976 (passenger departure tax charged in respect of every passenger departing from Bermuda by aircraft or by passenger ship), the words “by aircraft or” are repealed.

(2) In consequence of subsection (1), the following provisions are repealed—

- (a) in the heading of section 32F of the Miscellaneous Taxes Act 1976, the words “aircraft and”;
- (b) in section 32F(2) of that Act, the words “aircraft or” and paragraph (a);
- (c) in section 32H(1) of that Act—
 - (i) the words “or aircraft” in paragraph (b); and
 - (ii) paragraphs (d), (e) and (f);
- (d) section 32I(1) of that Act;
- (e) in section 32J of that Act, the words “aircraft or” (in both places);

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- (f) in section 32M of that Act, paragraph (a);
 - (g) section 9B(1) of the Miscellaneous Taxes (Rates) Act 1980 (rate of passenger departure tax in respect of travel by air).
- (3) In consequence of subsection (1), the following provisions are revoked—
- (a) in paragraph 4B of the Schedule to the Tax (Accounts and Records) Regulations 1991—
 - (i) in the heading, the words “aircraft and”;
 - (ii) in paragraph (a), the words “or serial number of the aircraft”;
 - (b) in the Taxes Management (Passenger Departure Tax Prescribed Forms) Regulations 1999—
 - (i) regulation 2(b);
 - (ii) in the Schedule, Form PDT2.

Repeal and revocation of regulations relating to airport fees

3 (1) Section 6(2)(k) of the Civil Airports Act 1949 (Minister may make regulations to fix fees in respect of airport facilities and services) is repealed.

(2) Accordingly, the following regulations made in exercise of that power are revoked—

- (a) the Bermuda Air Terminal (Fees) Regulations 1952;
- (b) the Civil Airports (Licensing of Pre-Arranged Transportation Services) Regulations 1980;
- (c) the Civil Airports (Pay and Display Parking) Regulations 1990;
- (d) the Civil Airports (Landing Fees) Regulations 2006.

Transitional provision relating to fees

4 For the avoidance of doubt, on the repeal of section 6(2)(k) of the Civil Airports Act 1949 by these Regulations, all fees in respect of any facilities and services at, or otherwise in connection with, the operation of the Bermuda Airport shall be established and set by the Bermuda Airport Authority in accordance with section 30 of the Bermuda Airport Authority Act 2017 and the Agreement (as defined in that Act).

Commencement and saving

5 (1) These Regulations come into operation on 16 March 2017.

(2) For the avoidance of doubt, nothing in these Regulations affects the liability of a person to pay a fee which was owing to the Government before 16 March 2017.

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Made this 13th day of March 2017

Minister of Tourism, Transport & Municipalities