BERMUDA

PAYROLL TAX ACT 1995

1995 : 16

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FIRST SCHEDULE

SECOND SCHEDULE

WHEREAS it is expedient to repeal the law relating to employment tax and hospital levy and replace that tax and that levy with a single tax on employers in respect of their payroll, and to make provision for those and connected purposes:

[Words of enactment omitted]

[Section 19 of 2004:22 and paragraph 1(1) of the Schedule to that Act retitled the "Hospital Insurance Act 1970" as the "Health Insurance Act 1970" effective 1 January 2006. These amendments are not individually noted.]

Short title

1 This Act may be cited as the Payroll Tax Act 1995.

Interpretation

2 (1) In this Act, unless the context requires otherwise—

"approved", in relation to a health insurance scheme or a hospital scheme or a life insurance scheme or a retirement scheme or a training scheme, means approved under section 23;

"business" means business carried on for gain in Bermuda, or outside Bermuda from a place in Bermuda;

"the Commissioner" means the Tax Commissioner;

"the Companies Act" means the Companies Act 1981 ;

"employer", "employee" and "deemed employee" have the meanings respectively assigned to them in sections 4, 5 and 6;

"exempt undertaking" has the meaning assigned to it by subsections (3) to (6);

"farmer or horticulturist" includes any person who at any farm, orchard, garden, plant nursery, greenhouse or structure used for the growing or raising of any

plants, livestock or poultry, cultivates the soil or raises or harvests any agricultural or horticultural commodity including the raising, feeding, caring for, training and management of livestock, bees and poultry, but does not include a person operating or managing a livery stable, or a person engaged in the business of landscape gardening or landscaping;

"financial year" means the period beginning on 1 April in any year and ending on the 31 March next following;

"fisherman" means one holding a fishing boat licence issued to him under the regulations under the Fisheries Act 1972 ;

"gross earnings"*[Repealed by 2017 : 30 s. 2]* , and "deemed gross earnings"*[Repealed by 2017 : 30 s. 2]*

"the Management Act" means the Taxes Management Act 1976 ;

"member", in relation to a governing body, means a person entitled to vote at a general meeting of that body;

"the Minister" means the Minister of Finance;

"payroll"—

(a) in relation to an employer, means the sum of—

(i) the remuneration of the employer's employees; and

(ii) the remuneration of the employer's deemed employees, if the employer has deemed employees;

(b) in relation to a self-employed person, means the sum of—

(i) his own remuneration; and

(ii) the sum of the remuneration of his employees, if he has employees;

"profit-sharing scheme" means a scheme or arrangement under which an employee or deemed employee in any way whatsoever shares his employer's profit, including by way of dividend;

"the Rates Act" means the Payroll Tax Rates Act 1995 ;

"remuneration" means "actual remuneration" as defined in section 7;

"retail store" means any place which is used for the carrying on of a business the primary purpose of which is the sale of goods by retail to customers;

"self-employed person" has the meaning assigned to it in subsection (3) of section 14;

"the standard rate" has the meaning assigned to it in subsection (2) of section 3;

"the standard rate bands" has the meaning assigned in section 3(2A);

"tax" means payroll tax;

"tax period" has the meaning assigned to it in section 21.

(2) For the purposes of this Act, to pay remuneration to a person means to pay or give it to him (whether directly or indirectly), or to pay or give it with respect to him (whether directly or indirectly); and cognate forms of "pay" have corresponding meanings.

(3) Subject to subsections (4) and (5), the following are exempt undertakings for the purposes of this Act—

(a) an exempted undertaking;

(b) a permit company.

(4) Subject to subsection (5), the following are not exempt undertakings for the purposes of this Act—

(a) an exempted company which, in respect of any of its business, requires either a licence under the Companies Act or authority under some other public Act to carry on business;

(b) an exempted company incorporated by a private Act, being a company which, but for some provision to the contrary in its private Act, would require such a licence or authority;

(c) an exempted partnership or a permit company which is carrying on business which—

(i) if the partnership or company were an exempted company, it would require a licence under the Companies Act; or

(ii) it requires authority under some other public Act,

to carry on.

(5) Where a body is not an exempt undertaking by reason of subsection (4), the Commissioner—

(a) if he is satisfied that the business referred to in subsection (4) is insignificant compared with the other business of the body, shall direct that the body is an exempt undertaking for the purposes of this Act;

(b) if he is satisfied that the business referred to in subsection (4) is carried on as an enterprise distinct and separate from the body's other business, shall direct that the body is an exempt undertaking for the purposes of this Act in relation to that other business;

and this Act shall then have effect in relation to the body in accordance with the Commissioner's direction.

(6) In subsections (3) and (4)—

(a) "exempted company", "exempted undertaking" and "permit company" have the meanings assigned to them in subsection (1) of section 2 of the Companies Act; and

(b) "exempted partnership" has the meaning assigned to it in section 1 of the Exempted Partnerships Act 1992 .

[Section 2 "payroll" and "remuneration" amended by 2000:13 s.2 effective 1 April 2000; "retail store" inserted by 2010 : 18 s. 2 effective 1 April 2010; subsection (1) "gross earnings" and "the standard rate bands" inserted and "remuneration" amended by 2017 : 21 s. 3 effective 1 April 2017; subsection (1) definitions "gross earnings" and "deemed gross earnings" repealed by 2017 : 30 s. 2 effective 1 July 2017; subsection (1) definition "profit-sharing scheme" deleted and substituted by 2018 : 16 s. 3(a) effective 1 April 2018; subsection (1) definition "remuneration" amended by 2018 : 16 s. 3(b) effective 1 April 2018; subsection (2) amended by 2018 : 16 s. 3(c) effective 1 April 2018; subsection (1) definition "payroll" amended by 2018 : 16 s. 14(a) effective 1 April 2018; subsection (1) definition "approved" amended by 2021 : 11 s. 3 effective 1 April 2021]

Payroll tax

3 (1) Subject to this Act, a tax, to be known as payroll tax, shall be charged in accordance with this Act on—

(a) every employer at the standard rate in respect of—

(i) remuneration paid by him to every employee; and

(ii) remuneration paid by him to every deemed employee,

of his during any tax period for services rendered by the employee or the deemed employee during that tax period wholly or mainly in Bermuda, whether or not the remuneration is paid in Bermuda;

(b) every self-employed person at the standard rate in respect of his remuneration during any tax period;

(c) every employee at the standard rate bands in respect of remuneration paid to him during any tax period for services rendered by the employee during that tax period wholly or mainly in Bermuda, whether or not paid in Bermuda;

(d) every deemed employee at the standard rate bands in respect of remuneration paid to him during any tax period for services rendered by the deemed employee during that tax period wholly or mainly in Bermuda, whether or not paid in Bermuda.

(2) In this Act, the expression "the standard rate" means, in relation to an employer, the rate prescribed by the Rates Act for the purpose of paragraph (a), and, in relation to a self-employed person, that so prescribed for the purpose of paragraph (b), of subsection (1).

(2A) In this Act, the expression "the standard rate bands" means the rate bands prescribed by the Rates Act for the purpose of subsection (1)(c) and (d).

(3) Where—

(a) the remuneration paid by an employer to an employee; or

(b) the remuneration paid by an employer to a deemed employee; or

(c) the remuneration paid by a self-employed person to himself,

exceeds $1,000,000 per annum, then, whether or not such remuneration is paid in respect of one or more tax periods, the amount by which such remuneration exceeds $1,000,000 shall, for the purpose of subsection (1)(a) and (b), be disregarded.

(4) Where—

(a) the remuneration paid by an employer to an employee; or

(b) the remuneration paid by an employer to a deemed employee; or

(c) the remuneration paid by a self-employed person to himself,

exceeds $1,000,000 per annum, then, whether or not such remuneration is paid in respect of one or more tax periods, the amount by which such remuneration exceeds $1,000,000 shall, for the purpose of subsection (1)(c) or (d), be disregarded.

[Section 3 amended by 2000:13 s.3 effective 1 April 2000; subsection (3) added by 2001:7 s.2 effective 1 April 2001; amended by 2004:10 s.2 effective 1 April 2004; subsection (3) amended by 2007:2 s.2 effective 1 April 2007; Section 3 subsection (3) amended by 2010 : 18 s. 3 effective 1 April 2010; subsections (1) and (3) amended and subsections (2A) and (4) inserted by 2017 : 21 s. 4 effective 1 April 2017; Section 3 amended by 2017 : 30 s. 3 effective 1 July 2017; Section 3 amended by 2018 : 16 s. 14 effective 1 April 2018; Section 3 subsections (3) and (4) amended by 2023 : 9 s. 2 effective 1 April 2023]

Meaning of "employer"

4 For the purposes of this Act, the employer of a person (call the employer "A" and the latter "B") is the person to whom B renders services as A's employee within section 5 or as A's deemed employee within section 6, except that—

(a) where A does not have control of B's remuneration, then the person having that control is B's employer; and

(b) where A resides outside Bermuda and B's remuneration is paid on A's behalf by someone else who resides in Bermuda (call this person "C"), then C is B's employer,

for the purposes of this Act.

Meaning of "employee"

5 (1) An individual who, whether by way of manual labour or otherwise, renders services to another person under a contract of service or apprenticeship is an employee of that other person for the purposes of this Act.

(2) An individual who solicits orders for, or renders other services to, another person as an insurance or other salesman is an employee of that other person for the purposes of this Act.

(3) A musician or other entertainer (whether or not, apart from this subsection, he is the employee of any other person) is for the purposes of this Act, as respects any performance for which he is engaged by any person (regardless of the terms of the engagement), the employee of the latter person and not of any other person.

(4) A person who, in accordance with a marketing method approved by the owner or user of a trade mark or trade name, solicits orders for goods bearing that mark or name which are to be delivered at a future date, is for the purposes of this Act the employee of the owner or user of that mark or name, as is any person who (whether directly or indirectly) transmits any such orders to any such owner or user in consideration of a commission or profit.

(5) Subsection (4) does not apply in relation to a salesman who solicits orders for goods to be re-sold by the purchaser at any shop, warehouse or other trade premises.

(6) An individual who is a director, officer or member of the governing body of a body corporate is an employee of that body corporate for the purposes of this Act.

(7) An individual who is a director, officer or member of the governing body of an exempt undertaking is not for the purposes of this Act an employee of that exempt undertaking, but he is for those purposes such an employee if under a contract of service he regularly performs managerial functions in connection with the day-to-day conduct of the exempt undertaking's affairs.

(8) A person is not an employee for the purposes of this Act if—

(a) he is under sixteen years of age; or

(b) he is employed by an employer for sixteen hours or less in each calendar month of a tax period; or

(c) he is ordinarily employed outside Bermuda and his period of employment in Bermuda, whether with one or more employers, does not exceed four consecutive weeks;

but nothing in this subsection restricts or limits subsection (3) or (4).

[Section 5 amended by 1996:4 effective 1 April 1996; Section 5 subsection (8)(b) amended by 2018 : 44 s. 2 effective 1 April 2018]

Meaning of "deemed" employee

6 The persons described in the left-hand column of the Table below are deemed employees, and the bodies specified in the right-hand column opposite to them are respectively the employers of those persons, for the purposes of this Act—

Table

Deemed Employee	**Employer**
(a) partner in a partnership, being a partnership which is carrying on business, who renders services to the partnership and otherwise than as an employee participates directly or indirectly in income or profits of the partnership:	the partnership

(b) shareholder of a company (as defined in subsection (1) of section 2 of the Companies Act), being a company which is carrying on business, who renders services to the company and otherwise than as an employee participates directly or indirectly in income or profits of the company:	the company
(ba) member of a limited liability company (as defined in section 2 of the Limited Liability Company Act 2016), being a limited liability company which is carrying on business, who renders services to the limited liability company otherwise than as an employee and participates directly or indirectly in income or profits of the company	the limited liability company
(c) member of the governing body of an association (whether incorporated or not), being an association which is carrying on business, who renders services to the association and otherwise than as an employee participates directly or indirectly in income or profits of the association:	the association
(d) members of the Senate and members of the House of Assembly;	Government
(e) a person holding an office set out in the Schedule 2 to the Ministers and Members of the Legislature(Salaries and Pensions) Act 1975:	Government

[Section 6 paras (d) and (e) of the Table inserted by 1999:42 s.2 effective 1 April 1995; para (e) amended by 2005:14 s.6(c) effective 11 July 2005; para (ba) inserted by 2017 : 21 s. 5 effective 1 April 2017]

Remuneration

7 (1) Subject to this Act, the remuneration of a person for the purposes of this Act is his actual remuneration, that is to say, remuneration of any kind paid to him, including—

(a) any wages, salary, leave pay, commission, fee, bonus, perquisite or allowance;

(b) any money paid under a profit-sharing scheme;

(c) any money or other thing of value paid or given to him as an employee or an ex-employee in connection with the permanent termination of his employment on account of redundancy or otherwise, whether or not so

paid or given in a lump sum or in a series of payments or in respect of one or more tax periods, being, money or a thing paid or given for services to the employer wholly or mainly in Bermuda; and it shall be assumed that any money or thing paid or given by an employer to, or with respect to, an employee or ex-employee of his at, or within three years of, the permanent termination of the employment is remuneration for the purposes of this Act unless the contrary is proved;

(d) any amount paid with respect to him to a retirement or provident fund, scheme or society, or under a hospital or health insurance scheme;

(e) the value of any meals, board, or lodging, and whether provided in cash or otherwise than in cash;

(f) the rental value of any place of residence provided rent-free.

(g) where a place of residence is provided at a rent less than the rental value, the excess of the rental value over that rent;

(h) any gain obtained by the exercise by him of, or the assignment or release by him of, a right to acquire shares or stock in a body corporate, being a right arising out of services rendered by him (whether in the capacity of director otherwise) to that body corporate;

(i) any other benefit of any kind whatsoever, whether provided in cash or otherwise than in cash.

(2) Remuneration for the purposes of this Act does not include—

(a) payments, by an employer or self-employed person with respect to an employee, a deemed employee or in the case of a self-employed person himself, under the Contributory Pensions Act 1970 , the Health Insurance Act 1970 or under an approved health insurance, hospital, life insurance or retirement scheme;

(b) any money paid to an employee under the Workmen's Compensation Act 1965 , or otherwise on account of sickness or injury or of medical or hospital expenses in connection with sickness or injury but excluding leave pay for sick-leave granted in accordance with the contract or terms of employment;

(ba) any gratuity for services rendered, whether paid by a customer directly or paid by an employer or self-employed person from a fund entirely constituted of gratuities paid by customers for services rendered;

(c) any money paid by an employer who is carrying on the business of an hotel, restaurant, boarding house or other like business out of a fund entirely constituted of the proceeds of any service charge imposed upon accounts rendered;

(d) the cost of passages provided at the commencement or termination of his contract for a person engaged outside Bermuda for employment in

Bermuda under a contract for a fixed period, and the cost of such passages for his dependants;

(e) the value of any right to airline concessionary travel, that is to say, any right to travel by air free of charge or at a reduced rate granted to any employee of any employer carrying on an air transport service, or to any relation of such an employee, as part of that employee's contract of service or apprenticeship with that employer;

(f) remuneration paid or given to an employee who is a full-time student at any school, training institution, university or other similar body, and who is employed on a Saturday or a public holiday or during a period of vacation including a half-term holiday;

(g) remuneration paid or given as a lay-off allowance to an employee whose employment is temporarily discontinued because of seasonal or other short-term reasons.

(h) any dividends relating to shares in—

(i) an exempt undertaking, paid to an employee or deemed employee of the exempt undertaking;

(ii) a company listed on the Bermuda Stock Exchange, or any other stock exchange recognised by the Minister for the purposes of this section, paid to an employee or deemed employee of the company or of a company in the same group;

(i) in relation to a company not falling within paragraph (h), the first $20,000 per annum of any dividends relating to shares in the company paid to an employee or deemed employee of the company.

[Section 7 subsection (1)(e) amended and subsection (1)(i) inserted by 2018 : 16 s. 4 effective 1 April 2018; Section 7 subsections (2)(h) and (2)(i) inserted by 2018 : 44 s. 3 effective 1 April 2018; Section 7 amended by 2022 : 28 s. 2 effective 20 October 2022; Section 7 subsection (2)(a) amended by 2022 : 28 s. 2 effective 1 April 2023; Section 7 subsection (2)(i) amended by 2026 : 5 s. 2 effective 1 April 2026]

Exemptions

8 Tax shall not be charged on—

(a) an employer who is a foreign or Commonwealth government or an agency of such a government; or

(b) an employer in respect of remuneration which the Minister is satisfied was paid to an employee for caring for, or helping to care for, a person (whether or not that person is the employer) at that person's home in connection with a physical or mental illness or incapacity of that person.

[Section 8 substituted by 1996:4 effective 1 April 1996]

Rate where employees are in special situations

9 (1) An employer is not chargeable to tax at the standard rate for employers in respect of remuneration (other than bonus payments) paid to any employee of his who is in a special situation, but is chargeable to tax instead at the rate prescribed by the Rates Act for the purpose of this section; and different rates may be prescribed in respect of employees in the different special situations specified in subsection (2).

(1A) Nothing in subsection (1) affects the responsibility of an employer under section 19 to pay to the Commissioner the full amount of tax chargeable in accordance with this Act on each of his employees who is in a special situation in respect of remuneration paid by him to the employee during each tax period; and similarly for deemed employees.

(2) An employee is in a special situation for the purposes of subsection (1)—

(a) while, having Bermudian status, he is undergoing training under an approved training scheme; or

(b) while he is doing jury service within the meaning of the Jurors Act 1971 ; or

(c) *[Repealed by 2015 : 48 s. 26]*

(d) while he is on duty with the Royal Bermuda Regiment; or

(e) if he is employed—

(i) as a fisherman or a farmer or horticulturist; or

(ii) as a hotel employee or restaurant employee in November, December, January, February or March; or

(iii) as a retail store employee in January, February or March, provided that the employer is not located in an Economic Empowerment Zone designated under the Economic Development Act 1968; or

(f) for a two-year period starting when he becomes employed by the employer, provided that—

(i) he has Bermudian status;

(ii) he becomes so employed on a date between 1 April 2013 and 31 March 2016 (both dates included);

(iii) at the time he becomes so employed, he had not been an employee of the employer at any time after 21 February 2013;

(iv) at the time he becomes so employed, he had not been an employee of the employer, or of any other employer, at any time during the immediately preceding three months;

(v) at the time he becomes so employed, the employer is not in arrears with the payment of payroll tax; and

(vi) such employment does not involve arrangements that are payroll tax avoidance arrangements;

(g) if he is employed by an employer engaged to perform construction work on an approved project, provided that—

(i) the remuneration paid to the employee is for direct construction labour for the approved project only; and

(ii) the employer is not in arrears with the payment of payroll tax;

(h) during any period of maternity, paternity or parental leave, not exceeding the period set out in section 16(2) (maternity leave), 16A(2) (paternity leave or 16B(2) (parental leave) of the Employment Act 2000, in any 12-month period.

(2A) For the purposes of subsection (2)(f)(vi)—

(a) "arrangements" includes any agreement, scheme or understanding of any kind, whether or not legally enforceable; and

(b) arrangements are "payroll tax avoidance arrangements" if the main purpose, or one of the main purposes, of the arrangements is not the employment of Bermudians but is the avoidance of liability to payroll tax.

(2B) For the purposes of subsection (2)(g)—

(a) "approved project" means a specific development project which is deemed to be of national importance, and approved, by the sub-committee of Cabinet known as the Economic Development Committee;

(b) "direct construction labour" means only work which directly relates to the construction of the approved development project, as determined by the Commissioner.

(2C) For the purposes of subsection (1), "bonus payments" includes—

(a) any description of performance-related payment made, whether as a lump sum or series of payments, in addition to an employee's basic salary or wages; and

(b) any money paid under a profit-sharing scheme.

(3) *[deleted]*

[Section 9(1) amended, and (3) deleted, by 2000:13 s.4 effective 1 April 2000; subsection (2)(e)(ii) amended by 2007:2 s.3 effective 1 April 2007; Section 9 subsection (2)(e)(iii) inserted by 2010 : 18 s. 4 effective 1 April 2010; Section 9 subsection (2) amended by 2013 : 1 s. 2 effective 1 April 2013; Section 9 subsection (2A) inserted by 2013 : 1 s. 2 effective 1 April 2013; Section 9 subsection (2)(f)(ii) amended by 2015 : 11 s. 6 effective 1 April 2015; Section 9 subsections (2)(g) and (2B) inserted by 2016 : 11 s. 2 effective 1 April 2016; subsections (1) and (2)(e)(ii) amended and subsections (1A) and (2C) inserted by 2017 : 21 s. 6 effective 1 April 2017; subsection (1A) amended by 2017 : 30 s. 3 effective 1 July 2017; Section 9 subsection (2) amended by 2015 : 48 s. 25 and s. 26 effective 1 November 2017; Section 9 subsection (2)(e)(i) amended by 2018 : 16 s. 5 effective 1 April 2018; Section 9 subsection (2)(e) amended by 2018 : 44 s. 4 effective 1 April 2018; Section 9 subsection (2)(h) inserted by 2023 : 9 s. 3 effective 1 April 2023; Section 9 subsection (2)(h) amended by 2026 : 3 s. 5 effective 1 June 2026]

Rate where employee is disabled person

9A (1) An employer is not chargeable to tax at the standard rate for employers, or other rate prescribed under section 5 of the Rates Act, in respect of remuneration (other than bonus payments) paid to any employee of his who is a disabled person, but is chargeable to tax instead at the rate prescribed by the Rates Act for the purpose of this section.

(2) Nothing in subsection (1) affects the responsibility of an employer under section 19 to pay to the Commissioner the full amount of tax chargeable in accordance with this Act on each of his employees who is a disabled person in respect of remuneration paid by him to the employee during each tax period; and similarly for deemed employees.

(3) An employee shall not be required by his employer to obtain a medical certificate for the purposes of this section if the employee is not willing to do so.

(4) In this section—

"bonus payments" includes—

(a) any description of performance-related payment made, whether as a lump sum or series of payments, in addition to an employee's basic salary or wages; and

(b) any money paid under a profit-sharing scheme;

"disability" means a functional impairment, whether physical, intellectual, neurological, psychiatric or sensory, that limits or prevents the carrying out of normal day to day activities;

"disabled person" means a person who has a permanent disability and who is in possession of a certificate from a medical practitioner which confirms—

(a) the nature of the disability; and

(b) the fact that the disability impacts the person's ability to find or retain suitable employment;

"medical practitioner" means a medical practitioner who is registered under the Medical Practitioners Act 1950.

[Section 9A inserted by 2018 : 16 s. 6 effective 1 April 2018; Section 9A subsection (1) amended by 2026 : 5 s. 13 effective 1 April 2026]

Special provision where employee is a Bermudian aged 65 years or over

9AA (1) Notwithstanding the provisions of this Act or the Rates Act, an employer is not chargeable to tax at the standard rate for employers, or other rate prescribed under section 5 of the Rates Act, in respect of remuneration (other than bonus payments) up to and including the qualifying threshold paid in any tax period to an employee of his who is a Bermudian aged 65 years or over, but is chargeable to tax instead at the rate prescribed by the Rates Act for the purpose of this section.

(2) Subsection (1) does not modify the rate at which an employer is chargeable to tax under the Rates Act in respect of remuneration paid to such an employee in excess of the qualifying threshold.

(3) Nothing in subsection (1) affects the responsibility of an employer under section 19 to pay to the Commissioner the full amount of tax chargeable in accordance with this Act on each of his employees who is a Bermudian aged 65 years or over in respect of remuneration paid by him to the employee during each tax period (without regard to the qualifying threshold); and similarly for deemed employees.

(4) Subsection (1) has effect in relation to the tax period during which a Bermudian employee reaches the age of 65 years.

(5) In this section—

"Bermudian" means a person who has Bermudian status;

"bonus payments" includes—

(a) any description of performance-related payment made, whether as a lump sum or series of payments, in addition to an employee's basic salary or wages; and

(b) any money paid under a profit-sharing scheme;

"qualifying threshold" means $24,000 per tax period.

[Section 9AA inserted by 2026 : 5 s. 3 effective 1 April 2026]

Special provision for taxi drivers

9B (1) In this section—

"Board" means the Public Service Vehicles Licensing Board established under the Motor Car Act 1951 ("the 1951 Act");

"motor taxi owner" means a person who holds a taxi permit;

"taxi driver" means any motor taxi driver, any motor taxi owner and any other person who operates a motor taxi service in accordance with section 33 of the 1951 Act (use of motor taxis);

"taxi permit" means a permit granted by the Board under section 33 of the 1951 Act.

(2) Notwithstanding the provisions of this Act or the Rates Act, a taxi driver shall not be liable to payroll tax at the employer's standard rate, or other rate prescribed under section 5 of the Rates Act, or employee's standard rate bands in relation to his remuneration as a taxi driver.

(3) A motor taxi owner shall be required to pay to the Commissioner a flat rate of payroll tax per annum of such amount as prescribed by the Rates Act for the purpose of this section before the vehicle licence for the taxi may be issued by the Transport Control Department in relation to any licence period beginning on or after 1 October 2018.

(4) Where a motor taxi owner applies for a vehicle licence for a period of six months or less, he shall be required to pay one half of the amount prescribed for the purposes of subsection (3) before the vehicle licence for the taxi may be issued by the Transport Control Department.

(5) A motor taxi owner—

(a) who has paid the full amount of payroll tax prescribed for the purposes of subsection (3) in relation to his annual vehicle licence; and

(b) who transfers his taxi permit six months or less after making such payment,

may apply to the Commissioner for a refund of half of the amount prescribed for the purposes of subsection (3), provided he makes such application not more than 30 days after the transfer takes place.

(6) No refund of payroll tax paid under this section shall be payable if a taxi permit is at any time suspended or revoked by the Board under section 33 of the 1951 Act.

(7) Section 19 (responsibility of employer to pay to Commissioner tax charged on his employees) does not apply to the employer of any taxi driver in respect of the payroll tax payable under this section.

(8) In section 59 of the 1951 Act (licence duties), after subsection (3) insert—

"(3A) No licence for a motor car operated as a taxi shall be issued unless the applicant has paid in full to the Tax Commissioner the payroll tax due under section 9B(3) or (4) (as the case may be) of the Payroll Tax Act 1995.".

[Section 9B inserted by 2018 : 16 s. 7 effective 1 April 2018; Section 9B amended by 2018 : 44 s. 5 effective 1 April 2018; Section 9B subsection (2) amended by 2026 : 5 s. 13 effective 1 April 2026]

Special provision for minibus operators

9BA (1) In this section—

"Board" means the Public Service Vehicles Licensing Board established under the Motor Car Act 1951 ("the 1951 Act");

"minibus operator" means a person who operates a minibus service in accordance with section 32A of the 1951 Act (use of minibuses in operation of minibus services);

"minibus permit" means a permit to operate a minibus service granted by the Board under section 32A of the 1951 Act.

(2) Notwithstanding the provisions of the this Act or the Rates Act, a minibus operator shall not be liable to payroll tax at the employer's standard rate, or other rate prescribed under section 5 of the Rates Act, or employee's standard rate bands in relation to his remuneration as a minibus operator.

(3) A minibus operator shall be required to pay to the Commissioner a flat rate of payroll tax per annum of such amounts as prescribed by the Rates Act for the purpose of this section before the vehicle licence for the minibus may be issued by the Transport Control Department in relation to any licence period beginning on or after 1 April 2025.

(4) Where a minibus operator applies for a vehicle licence for a period of six months or less, he shall be required to pay one half of the amount prescribed for the purposes of subsection (3) before the vehicle licence for the minibus may be issued by the Transport Control Department.

(5) No refund of payroll tax paid under this section shall be payable if a minibus permit is at any time suspended or revoked by the Board under section 32A of the 1951 Act.

(6) In section 59 of the 1951 Act (licence duties), after subsection (3) insert—

" (3B) No licence for a minibus shall be issued unless the applicant has paid in full to the Tax Commissioner the payroll tax due under section 9BA(3) or (4) (as the case may be) of the Payroll Tax Act 1995."

[Section 9BA inserted by 2024 : 36 s. 2 effective 16 December 2024; Section 9BA subsection (2) amended by 2026 : 5 s. 13 effective 1 April 2026]

Special provision for ridesharing permit holders

9BB (1) In this section—

"Board" means the Public Service Vehicles Licensing Board established under the Motor Car Act 1951 ("the 1951 Act");

"ridesharing operator" means a person granted a licence to operate a public service vehicle who provides a ridesharing service using a ridesharing vehicle;

"ridesharing permit" means a permit granted by the Board under section 35D of the 1951 Act to provide a ridesharing service.

(2) Notwithstanding the provisions of this Act or the Rates Act, a ridesharing operator shall not be liable to payroll tax at the employer's standard rate, or other rate

prescribed under section 5 of the Rates Act, or employee's standard rate bands in relation to his remuneration as a ridesharing operator.

(3) A ridesharing permit holder shall be required to pay to the Commissioner a flat rate of payroll tax per annum of such amount as prescribed by the Rates Act for the purpose of this section before—

(a) a ridesharing permit may be issued by the Board;

(b) the renewal of a ridesharing permit by the Board.

(4) Where a ridesharing permit is granted for a period of six months or less, the ridesharing permit holder shall be required to pay one half of the amount prescribed in subsection (3) before the ridesharing permit is issued by the Board.

(5) A ridesharing permit holder who—

(a) has paid in full the amount prescribed under subsection (3); and

(b) cancels his ridesharing permit six months or less after making such payment,

may apply to the Commissioner for a refund of one half of the amount prescribed in subsection (3), provided that the application is made during the tax period in which the ridesharing permit is cancelled.

[Section 9BB inserted by 2026 : 16 s. 2 effective 24 April 2026]

New hire relief for qualifying employers: 2024

9C (1) In this section—

"baseline total" means either—

(a) the total number of full-time employees included in an employer's March 2022 payroll tax submission; or

(b) zero, in the case of an employer who commences business on or after 1 April 2022;

"full-time employee" means a person who is employed by an employer for fifteen hours or more per week;

"new hire relief" has the meaning given in subsection (3);

"qualifying employee" means a person whose full-time employment by a qualifying employer—

(a) first commences after 1 April 2022 and continues to be employed after 1 April 2024 up to 31 March 2026 (otherwise than as a result of a merger or acquisition involving the employer); or

(b) first commences during the period 1 April 2024 to 31 March 2026 (otherwise than as a result of a merger or acquisition involving the employer); and

(c) has the effect of increasing the employer's total number of full-time employees from the baseline total;

"qualifying employer" means—

(a) an exempted undertaking; or

(b) any other employer —

(i) with an annual payroll of more than $500,000 and who is liable to payroll tax—

(A) at the standard rate and who is not receiving any other relief under this Act,

(B) at the rate set out in Class BB of section 5 of the Rates Act, and who is not receiving any other relief under this Act,

which employs one or more qualifying employees.

(2) Subject to subsections (4) and (5), a qualifying employer is entitled to new hire relief for each of the tax periods commencing on 1 April 2024 and ending on 31 March 2026 if the qualifying employer applies to the Commissioner for new hire relief in such form, and with such information and supporting documentation, as may be required by the Commissioner.

(3) "New hire relief" means that the qualifying employer will not be liable to pay the employer portion of payroll tax otherwise payable under this Act in respect of any qualifying employees.

(4) A qualifying employer shall not be entitled to new hire relief if the employer is in arrears with the payment of payroll tax.

(5) A qualifying employer shall not be entitled to new hire relief for a tax period unless the total number of full-time employees BT + QE is maintained throughout the tax period, where—

"BT" is the baseline total; and

"QE" is the number of qualifying employees in respect of whom the qualifying employer applies for new hire relief.

(6) Nothing in this section affects the responsibility of a qualifying employer under section 19 to pay to the Commissioner the full amount of tax chargeable in accordance with this Act on each of his qualifying employees in respect of remuneration paid by him to the employee during each tax period.

[Section 9C inserted by 2018 : 44 s. 6 effective 1 April 2018; Section 9C heading deleted and substituted by 2020 : 13 s. 2 effective 1 April 2020; Section 9C subsection (1) definition "full-time employee" inserted by 2020 : 13 s. 2 effective 1 April 2020; Section 9C amended by 2021 : 11 s. 2 effective 1 April 2021; Section 9C amended by 2022 : 11 s. 2 effective 1 April 2022; Section 9C repealed and replaced by 2024 : 10 s. 2 effective 25 March 2024]

New hire relief for qualifying employers: 2020

9CA *[Repealed by 2024 : 10 s. 3]*

[Section 9CA repealed by 2024 : 10 s. 3 effective 25 March 2024]

New hire relief for qualifying employers: 2026

9CB (1) In this section—

"baseline total" means either—

(a) the total number of full-time employees included in an employer's March 2025 payroll tax submission; or

(b) zero, in the case of an employer who commences business on or after 1 April 2025;

"full-time employee" means a person who is employed by an employer for fifteen hours or more per week;

"new hire relief" has the meaning given in subsection (3);

"qualifying employee" means a person whose full-time employment by a qualifying employer—

(a) first commences on or after 1 April 2025 and who continues to be employed after 1 April 2026 (otherwise than as a result of a merger or acquisition involving the employer); or

(b) first commences during the period 1 April 2026 to 31 March 2028 (otherwise than as a result of a merger or acquisition involving the employer); and

(c) has the effect of increasing the employer's total number of full-time employees from the baseline total;

"qualifying employer" means—

(a) an exempted undertaking; or

(b) any other employer with an annual payroll of more than $500,000 who is liable to payroll tax—

(i) at the standard rate, and who is not receiving any other relief under this Act; or

(ii) at the rate set out in Class BB of section 5 of the Rates Act, and who is not receiving any other relief under this Act,

which employs one or more qualifying employees.

(2) Subject to subsections (4) and (5), a qualifying employer is entitled to new hire relief for each of the tax periods commencing on 1 April 2026 and ending on 31 March 2028 if the qualifying employer applies to the Commissioner for new hire relief in

such form, and with such information and supporting documentation, as may be required by the Commissioner.

(3) "New hire relief" means that the qualifying employer will not be liable to pay the employer portion of payroll tax otherwise payable under this Act in respect of any qualifying employees.

(4) A qualifying employer shall not be entitled to new hire relief if the employer is in arrears with the payment of payroll tax.

(5) A qualifying employer shall not be entitled to new hire relief for a tax period unless the total number of full-time employees BT + QE is maintained throughout the tax period, where—

"BT" is the baseline total; and

"QE" is the number of qualifying employees in respect of whom the qualifying employer applies for new hire relief.

(6) Nothing in this section affects the responsibility of a qualifying employer under section 19 to pay to the Commissioner the full amount of tax chargeable in accordance with this Act on each of his qualifying employees in respect of remuneration paid by him to the employee during each tax period.

[Section 9CB inserted by 2026 : 5 s. 4 effective 1 April 2026]

Special provision for Bermudian musicians and entertainers

9D (1) Notwithstanding the provisions of this Act or the Rates Act, a Bermudian musician or other entertainer shall not be liable to payroll tax at the employee's standard rate in relation to his remuneration as a musician or entertainer, but shall instead be charged at the rate prescribed in the Rates Act for the purposes of this section.

(2) "Bermudian" means a person who has Bermudian status.

(3) *[Repealed by 2026 : 5 s. 11]*

[Section 9D inserted by 2019 : 12 s. 2 effective 1 April 2019; Section 9D subsection (3) amended by 2022 : 11 s. 4 effective 1 April 2022; Section 9D subsection (3) repealed by 2026 : 5 s. 11 effective 31 March 2024]

Special provision for remuneration on termination of employment

9E Notwithstanding the provisions of this Act or the Rates Act, an employee shall not be liable to payroll tax at the employee's standard rate bands in relation to any remuneration falling within section 7(1)(c) (payments made or things of value given in connection with the permanent termination of employment on account of redundancy or otherwise), but shall instead be charged at the rate prescribed in the Rates Act for the purposes of this section.

[Section 9E inserted by 2025 : 9 s. 2 effective 1 July 2025]

Rates for certain classes of employer

10 (1) An employer, other than an employer which is an exempt undertaking, who falls within a prescribed class is not chargeable to tax at the standard rate in respect of remuneration paid to any employee of his, but is chargeable to tax instead at the rate prescribed in relation to that class.

(2) "Prescribed" in subsection (1) means prescribed by the Rates Act for the purpose of this section.

[Section 10(1) amended by 2000:13 s.5 effective 1 April 2000]

Remuneration of deemed employees

11 (1) For the purposes of this Act, a deemed employee is deemed to be employed.

(2) For the purposes of calculating the tax payable by the employer of a deemed employee under this Act or by a deemed employee, a deemed employee is deemed to be paid his actual remuneration.

(3) *[Repealed by 2018 : 16 s. 8]*

(4) *[Repealed by 2017 : 30 s. 4]*

(5) *[Repealed by 2017 : 30 s. 4]*

[Section 11 repealed and replaced by 2017 : 21 s. 7 effective 1 April 2017; Section 11 amended by 2017 : 30 s. 4 effective 1 July 2017; Section 11 subsection (2) amended and subsection (3) repealed by 2018 : 16 s. 8 effective 1 April 2018]

Notional remuneration

12 *[Repealed by 2018 : 16 s. 9]*

[Section 12 repealed by 2018 : 16 s. 9 effective 1 April 2018]

Indexing of notional remuneration

13 *[Repealed by 2018 : 16 s. 9]*

[Section 13 repealed by 2018 : 16 s. 9 effective 1 April 2018]

Remuneration of self-employed persons

14 (1) A self-employed person is deemed for the purposes of this Act to employ himself, and deemed to pay himself his actual remuneration.

(2) *[Repealed by 2018 : 16 s. 10]*

(3) For the purposes of this Act, a self-employed person is an individual who carries on business otherwise than as an employee and benefits from the income or profits of that business.

(4) *[Repealed by 2018 : 16 s. 10]*

[Section 14 amended by 2018 : 16 s. 10 effective 1 April 2018]

Exempt undertakings [repealed]

15 [repealed by 2001 : 7]

[Section 15 repealed and replaced by 2000 : 13 s. 6 effective 1 April 2000; repealed by 2001 : 7 s. 3 effective 1 April 2001]

Exempt undertakings: option A [repealed]

16 [repealed by 2000 : 13]

[Section 16 repealed by 2000:13 s. 6 effective 1 April 2000]

Exempt undertakings: option B [repealed]

17 [repealed by 2000 : 13]

[Section 17 repealed by 2000:13 s. 6 effective 1 April 2000]

Commissioner may obtain information

18 (1) Any person carrying on business in Bermuda or who employs any other person in Bermuda may be required by the Commissioner by notice in writing to furnish information to assist him in the exercise of his powers of assessment under section 16 of the Management Act.

(2) Where the Commissioner by a notice under subsection (1) requires a person to furnish him with information set out in the notice, that person shall furnish the Commissioner with the information not later than the time stated by the Commissioner in the notice, being a time reasonable in the circumstances or such extended time as the Commissioner in his discretion may allow.

(3) A person who—

(a) without reasonable cause refuses or neglects to furnish information which he is required under subsection (2) to furnish ; or

(b) without reasonable cause refuses or neglects to furnish information when and as it required of him under that subsection,

commits an offence and is liable on summary conviction to a fine not exceeding $50,000.

(4) A person who furnishes material information under this section which he knows to be false commits an offence and is liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding $100,000.

[Section 18(1) amended by 2000:13 s.7 effective 1 April 2000; Section 18 amended by 2018 : 16 s. 11 effective 1 April 2018]

Responsibility of employer to pay to Commissioner tax charged on his employees

19 (1) Notwithstanding section 3(1)(c) and (d) (tax charged on employees and deemed employees), every employer shall be responsible for paying to the Commissioner the full amount of tax chargeable on each of his employees in accordance with this Act in respect of remuneration paid by him to the employee during each tax period ("the full amount of tax").

(2) An employer may deduct from any remuneration paid by him to an employee of his during any tax period an amount not exceeding the full amount of tax.

(3) But where an employee is paid remuneration more than once during a tax period, the employer shall as far as may be reasonably practicable ensure that equal amounts are deducted from each payment.

(4) If an employer fails to make a deduction for tax, or fails to deduct the full amount of tax, from any payment referred to in subsection (2) made to an employee—

(a) the employer is not entitled to make that deduction from any later payment to that employee; and

(b) the employer assumes liability for the undeducted portion of tax and the employee's liability is reduced or extinguished accordingly.

(5) An employer commits an offence if he—

(a) deducts an amount under this section from an employee's remuneration (whether equal to or less than the full amount of tax) in a tax period; and

(b) does not within fifteen days beginning on the last day of that tax period pay to the Commissioner the full amount of tax chargeable in accordance with this Act in respect of that employee's liability.

(6) A person who commits an offence under subsection (5) is liable—

(a) on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding $2,500;

(b) on conviction on indictment to imprisonment for a term not exceeding five years or to a fine not exceeding $10,000.

(7) Tax charged on an employer under this Act is not recoverable by him from remuneration paid by him to an employee of his, notwithstanding any agreement to the contrary.

(8) In this section—

(a) "employee" includes a deemed employee; and

(b) *[Repealed by 2018 : 16 s. 14]*

[Section 19 amended by 1996:4 effective 1 April 1996; subsection (1)(c) deleted by 2000:13 s.8 effective 1 April 2000; repealed and replaced by 2017 : 21 s. 8 effective 1 April 2017; Section 19 amended by 2017 : 30 s. 3 effective 1 July 2017; Section 19 subsection (8)(b) repealed by 2018 : 16 s. 14 effective 1 April 2018]

Refunds and remissions

20 (1) Where the payroll in respect of which any employer or self-employed person is chargeable to tax under this Act does not exceed—

(a) in the case of an employer or self-employed person who is chargeable to tax during the whole of any financial year, such sum as may be prescribed by the Rates Act; or

(b) in the case of an employer or self-employed person who is chargeable to tax during part only of any financial year, such amount as bears to that sum the same proportion as that part of the year bears to a year,

the Commissioner shall refund to that employer or self-employed person the amount of tax paid by him in respect of any tax period during that year or that part of a year, and shall remit any tax which has not been paid.

(2) This section applies to two or more bodies corporate deemed to be associated under section 43 of the Management Act as if those bodies corporate were a single employer.

(3) No refunds shall be made by the Commissioner to an employee in respect of any deductions made by his employer to satisfy the employee's payroll tax liability in accordance with this Act solely on the grounds that the amount of his remuneration is reduced (including to nil) during any subsequent tax period.

[Section 20 subsections (1) and (2) amended and subsection (3) inserted by 2017 : 21 s. 9 effective 1 April 2017; Section 20 subsections (1) and (2) amended and subsection (3) inserted by 2017 : 21 s. 9 effective 1 April 2017; Section 20 subsection (3) amended by 2017 : 30 s. 3 effective 1 July 2017]

Relief from payroll tax

20A *[Repealed by 2017 : 21 s. 10.]*

[Section 20A repealed by 2017 : 21 s. 10 effective 1 April 2017]

Tax period

21 For the purposes of this Act "tax period" means each period of three months commencing on the first day of April, July, October or January.

Reduction of tax period in certain cases

22 (1) Subject to subsection (3), the Commissioner may, on application made to him for the purpose by an employer or self-employed person chargeable to tax (hereafter in this section called a "taxpayer"), grant permission in writing for that taxpayer's tax period to be each and every month for such time not exceeding twelve months, subject to such conditions, as may be specified in the permission.

(2) Subject to subsection (3), a permission granted by the Commissioner may be renewed by him for such further time not exceeding twelve months (whether or not continuously with the time of an earlier permission granted to that taxpayer), and as often, as in the Commissioner's opinion the circumstances warrant.

(3) The Commissioner shall not grant or renew a permission under this section unless he is satisfied that the taxpayer in question will suffer hardship if the permission is not granted or renewed.

(4) Where a permission granted or renewed under this section is in force, the provisions of this Act respecting tax periods shall have effect as respects that taxpayer subject to the terms of the permission.

(5) A decision made by the Commissioner under this section is not a decision in relation to which Part IV of the Management Act applies.

[Section 22 subsection (1) amended by 2017 : 21 s. 11 effective 1 April 2017]

Approval of schemes

23 (1) The Minister may by order made under this section approve for the purposes of this Act a scheme of any of the following kinds, that is to say, a health insurance scheme, a hospital insurance scheme, a life insurance scheme, a retirement scheme and a training scheme.

(2) An order under this section may be made subject to such terms and conditions as the Minister thinks fit.

(3) The power to make an order under this section includes power to revoke or vary by another such order an order previously made in the exercise of that power, but before the Minister makes an order varying or revoking an order under this section he shall give notice of his intention to any person who the Minister thinks will be affected by the variation or revocation, and take any representation made by that person into account.

(4) The Statutory Instruments Act 1977 does not apply in relation to an order made under this section.

(5) The Minister may by instrument in writing and subject to such conditions, directions and qualifications as he thinks fit, delegate to the Tax Commissioner the Minister's powers under this section—

(a) to make orders approving schemes as specified in subsection (1); and

(b) to vary and revoke such orders, including orders made by the Minister,

and where the Tax Commissioner is exercising the delegated powers on behalf of the Minister, references to the Minister in subsections (1) to (3) shall be read as references to the Tax Commissioner.

(6) An instrument under subsection (5) shall be published in the Gazette, but is not subject to section 6 of the Statutory Instruments Act 1977 (parliamentary scrutiny of statutory instruments).

[Section 23 amended by 2021 : 11 s. 3 effective 1 April 2021]

Responsibility for collection of tax

24 The Commissioner is responsible for the collection of tax.

Anti-avoidance provision

24A (1) The Commissioner may take such action as he considers appropriate under the Taxes Management Act 1976 if it appears to the Commissioner that—

(a) a person who is employed by two or more connected employers has entered into an arrangement with one or more of those employers; and

(b) the main purpose, or one of the main purposes, for doing so appears to the Commissioner to be to reduce the amount of payroll tax which would otherwise be payable under this Act.

(2) For the purposes of subsection (1)—

"arrangement" includes any arrangement, scheme or understanding of any kind, whether or not legally enforceable;

"connected employer" includes—

(a) bodies corporate which are deemed to be associated with each other under section 43 of the Taxes Management Act 1976; and

(b) employers other than bodies corporate which the Commissioner deems to be similarly associated.

(2A) The Commissioner may take such action as he considers appropriate under the Management Act if it appears to the Commissioner that an employer or employee is not accurately declaring an employee's remuneration in order to reduce the amount of payroll tax which would otherwise be payable under this Act.

(3) This section applies to deemed employees as it applies to employees.

[Section 24A inserted by 2017 : 21 s. 12 effective 1 April 2017; Section 24A subsection (2A) inserted by 2018 : 16 s. 12 effective 1 April 2018]

Guidance regarding compliance

24B (1) The Commissioner, with the approval of the Minister, shall issue guidance regarding compliance with this Act, and may amend and update the guidance as necessary.

(2) The guidance shall be published on the Bermuda Government Portal at the following web address: www.gov.bm; and copies shall be available for inspection at the office of the Tax Commissioner during normal working hours.

(3) In determining whether a person has committed an offence under this Act, or an offence under the Management Act relating to payroll tax, a court shall consider whether a defendant has followed any relevant guidance issued under this section.

(4) Guidance issued under this section is not a statutory instrument and the Statutory Instruments Act 1977 shall not apply to it.

[Section 24B inserted by 2018 : 16 s. 13 effective 1 April 2018]

Commencement

25 This Act comes into operation on 1 April 1995 ("the commencement day").

Repeals and consequential, transitional and saving provisions

26 (1) Subject to this section—

(a) the provisions of Parts II to IV of the Miscellaneous Taxes Act 1976 and every other provision of that Act referring to those Parts or to employment tax or hospital levy are repealed; and

(b) every provision of the Miscellaneous Taxes (Rates) Act 1980 prescribing or otherwise relating to a rate for that tax or that levy is also repealed.

(2) A provision mentioned in subsection (1) is referred to in this section as "a repealed provision".

(3) Consequentially upon the enactment of this Act—

(a) the Management Act is amended by adding to the list of taxes specified in the First Schedule to that Act the following—

"Payroll Tax"; and

(b) the remainder of the Management Act is deemed amended so as to reflect the inclusion of payroll tax in the list of taxes to which that Act applies, except that for the avoidance of doubt it is declared that section 36A of that Act has no application to payroll tax.

(4) Without prejudice to section 16 of the Interpretation Act 1951, the repeals made by subsection (1) above ("the above repeals") do not affect any right of any person (including the Commissioner) or any obligation of any person (including the Commissioner), being a right or obligation that had arisen in relation to a matter regulated by a repealed provision before the commencement day and was in existence immediately before that day.

(5) Subsection (4) above has effect only so far as it may be needed for the exercise or enforcement, on or after the commencement day, of a right or obligation under a repealed provision as in force immediately before that day.

(6) Notwithstanding the above repeals—

(a) any matter requiring registration under a repealed provision before its repeal that was accepted by the Commissioner as being registered immediately before the commencement day shall continue to be accepted by him as being duly registered for the corresponding purposes of this Act until its registration is discontinued by the Commissioner; and the Commissioner may effect such a discontinuance by issuing under this paragraph a notice in writing for that purpose to such person or persons as may be concerned; and

(b) any approval or determination by the Minister or the Commissioner that was given or made by the Minister or the Commissioner under a repealed provision as respects a matter for which similar provision is made under this Act shall, if the approval or determination was in force immediately before the commencement day, continue in force for the purposes of this Act until discontinued by the Minister or the Commissioner; and the Minister or the Commissioner may effect such a discontinuance by

issuing under this paragraph a notice in writing for that purpose to such person or persons as may be concerned.

FIRST SCHEDULE

(Section 13)

[*Repealed by 2018 : 16 s. 9*]

[First Schedule repealed by 2018 : 16 s. 9 effective 1 April 2018]

SECOND SCHEDULE

(Sections 15, 16, 17)

[Second Schedule deleted by 2000:13 s.10 effective 1 April 2000]

[Assent Date: 1 April 1995]

[Amended by:

1996 : 5
1996 : 22
1997 : 9
2000 : 14
2004 : 12
2005 : 2
2007 : 12
2008 : 12
2010 : 17
2011 : 8
2011 : 28
2013 : 2
2015 : 11
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2017 : 21
2017 : 30
2018 : 16
2018 : 44
2019 : 12
2020 : 13
2021 : 11
2022 : 11
2022 : 28
2023 : 9
2024 : 10
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