

**TAXES MANAGEMENT (PASSENGER CABIN TAX PRESCRIBED
FORMS) REGULATIONS 2000**

BR 27/2000

TAXES MANAGEMENT ACT 1976

**TAXES MANAGEMENT (PASSENGER CABIN TAX PRESCRIBED
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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 Cabin Tax Prescribed Forms) Regulations 2000.

Prescription of forms for passenger cabin tax

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

- (a) form PCT1, being the form of application for registration under section 6 of the Taxes Management Act 1976 in respect of passenger cabin tax; and
- (b) form PCT2, being the form of return to be furnished for the purposes of section 7 of that Act in respect of passenger cabin tax.

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SCHEDULE

Form PCT1

GOVERNMENT OF BERMUDA

TAXES MANAGEMENT ACT 1976 - SECTION 6

PASSENGER CABIN 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): -----

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

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SIGNED DATE.....
OWNER

Form PCT2

GOVERNMENT OF BERMUDA
TAXES MANAGEMENT ACT 1976 - SECTION 7
PASSENGER CABIN TAX RETURN

ACCOUNT NUMBER |

RETURN FOR THE PERIOD:----- 20/ ----

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

NUMBER OF PASSENGER CABINS	NUMBER OF NIGHTS	TOTAL CABIN NIGHTS	TAX RATE*	TAX PAYABLE
TOTAL PASSENGER CABIN TAX PAYABLE				

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

Note: Payment should be submitted to the Tax Commissioner within 7 days of departure of a ship.

* **Tax Rate:**

FOR OFFICIAL USE
ONLY

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Rate per passenger cabin per night is:

\$12.00 - May 1 to Aug 31

\$ 8.00 - Sept 1 to Oct 31

Nil - Nov 1 to April 30 (except for passenger ships listed in Schedule 2 to the Miscellaneous Taxes Rates Act = \$8.00)



Made this 27th day of March, 2000

Minister of Finance