

**CHAPTER 379**

**PASSENGER TAX**

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## CHAPTER 379

## PASSENGER TAX

**An Act to levy certain taxes in respect of passengers and passenger tickets.***[Assent 1st August, 1950]**[Commencement 1st November, 1950]*

10 of 1950  
 42 of 1954  
 39 of 1958  
 27 of 1959  
 G.N. 172/1964  
 43 of 1964  
 28 of 1967  
 24 of 1970  
 E.L.A.O., 1974  
 19 of 1978  
 10 of 1982  
 21 of 1984  
 5 of 1987  
 1 of 1989  
 30 of 1989  
 16 of 1990  
 17 of 1990  
 25 of 1991  
 14 of 1992  
 7 of 1993  
 15 of 1999  
 35 of 1999  
 27 of 2002

1. This Act may be cited as the Passenger Tax Act.

Short title.

2. In this Act, unless the context otherwise requires —  
 “child” means a person of the age of 3 years and under the age of 12 years;

Interpretation.  
 42 of 1954, s. 2.

“cruise passenger” means any passenger arriving in The Bahamas from a foreign port and leaving The Bahamas within forty-eight hours after arrival on the same vessel by which he arrived;

“passenger” does not include the master, officers, crew or other employees, each and all of whom are employees of any commercial vessel arriving in or departing from The Bahamas;

15 of 1999, s. 2.

“resident passenger” means a passenger who, for the purposes of the Immigration Act is deemed to belong to The Bahamas, or who possesses a valid and subsisting certificate of permanent residence granted under that Act;

43 of 1964, Third Sch.  
 Ch. 191.

“ticket” means a document, coupon or receipt which entitles a passenger to travel aboard a vessel;

27 of 2002.

“vessel” means every description of ship, vessel or boat and includes aircraft.

3. (1) Subject to subsection (6), there shall be charged, levied, collected and paid into the Consolidated Fund toward the general revenue of The Bahamas in respect of passengers arriving in and departing from The

Passenger tax.  
 27 of 2002.

First  
Schedule.

Bahamas the several sums of money specified in the First Schedule to this Act.

(2) The specified sums of money shall be included in the cost of the ticket and collected by the owner, master or any agent for any vessel or by any person through whom passengers are brought in or taken out of The Bahamas.

(3) All sums of money collected pursuant to subsection (2) shall be paid to the Comptroller of Customs and such sums shall be paid into the Consolidated Fund.

(4) Every owner, master or agent of a vessel shall present, by the third day after every seven working days, a Passenger Tax Confirmation Report along with a copy of a Passenger Manifest in respect of all vessels to the Comptroller of Customs as prescribed in Form 1 and Form 2 of the Second Schedule or as near thereto as circumstances permit.

Form 1 and  
Form 2 of  
Second  
Schedule.

(5) No sums shall be collected or paid under this section —

- (a) in respect of a cruise passenger arriving in The Bahamas on a second or subsequent occasion in the course of the same cruise;
- (b) in respect of the first four passengers of or above the age of six years who are not resident passengers arriving in The Bahamas on a pleasure vessel:

Provided however that where such passenger departs The Bahamas by air that passenger shall pay the requisite tax;

- (c) in respect of a passenger certified by the Minister for Tourism to be coming to The Bahamas in connection with the promotion and development of the tourism trade of The Bahamas;
- (d) in respect of a transit passenger who on arrival by air or sea, does not leave the airport or dock at which they have disembarked before proceeding to a destination outside The Bahamas;
- (e) in respect of an illegal immigrant repatriated or deported by the Government.

(6) Fifty per centum of the moneys paid into the Consolidated Fund pursuant to subsection (1) in respect of

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taxes collected in any Family Island shall be paid out of the Consolidated Fund and applied to meet expenditure for public works in that Family Island.

(7) Where the ticket of a passenger has been cancelled, the sum paid by such passenger in respect of passenger tax shall be refunded by the owner, master or agent of such vessel.

4. (1) There shall be charged, levied, collected and paid into the Consolidated Fund the sum of seven dollars in respect of each passenger over the age of three years whose name appears on a ticket sold within The Bahamas entitling such passenger to travel outside The Bahamas.

Ticket tax.

27 of 2002.

(2) The sum of seven dollars shall be collected by every owner, master or agent of a vessel and paid on the last day of each month to the Comptroller of Customs, and such sums shall be paid into the Consolidated Fund.

(3) The Comptroller of Customs shall supply to every owner, master or agent of a vessel a receipt in respect of any payment collected for ticket tax.

(4) Every owner, master or agent of a vessel shall keep books, records and documents relating to the collection of any ticket tax and shall provide on the last day of each month returns to the Comptroller of Customs.

(5) Where a ticket is cancelled after the purchase, the sum of seven dollars shall be refunded by the Comptroller of Customs to the purchaser upon proof of the cancellation of that ticket.

(6) Every owner, master or agent of a vessel shall, upon being required to do so by the Comptroller of Customs, enter into a bond in such form as prescribed in the Third Schedule and for such amount as may be directed by the Comptroller of Customs.

Third Schedule.

5. In any proceedings under this Act against any person for contravening or failing to comply with the provisions thereof —

Liability for default.

- (a) the owner, master or agent of any vessel shall be liable for the default of each other and of their employees;
- (b) a firm shall be liable for the default of any member or employee thereof;
- (c) a company shall be liable for the default of any director, officer or employee thereof;

(d) every other person shall be liable for the default of his employee.

Inspection of  
books, etc.  
*E.L.A.O., 1974*  
*G.N. 172/1964.*

**6.** All books and accounts kept by any person required by this Act to collect and pay money into the Consolidated Fund shall be open to the inspection of a person authorised in writing by the Minister of Finance, and all such books and accounts or copies thereof may be used in evidence against any such person in any proceedings under this Act.

Offences.  
*27 of 2002*

**7.(1)** Any person who fails to supply information as required by sections 3(4) and 4(4) of this Act commits an offence.

(2) Any person who fails to comply with the provisions of sections 3(2) and (3) and section 4(2) commits an offence.

(3) A person who commits an offence referred to in subsections (1) and (2) is liable to a fine not exceeding five thousand dollars and to a further fine of five hundred dollars for each day the offence continues.

(4) A person who contravenes or fails to comply with any other provision of this Act shall be liable on summary conviction to a fine of four hundred dollars in respect of each contravention or default.

Exemptions.  
*39 of 1958, s. 4.*

**8.** Any tax payable under this Act shall not be charged or levied on any consular officer or consular employee or on any holder of a diplomatic passport. This section shall apply to such consular officers and employees only who are —

*E.L.A.O., 1974.*

- (a) not citizens of The Bahamas;
- (b) not engaged in The Bahamas in private occupation for gain; and
- (c) permanent employees of the State in whose service they are or, if not permanent employees, who were not resident in The Bahamas at the commencement of their employment at the consulate.

Amendment of  
Schedules  
*27 of 2002.*

**8A.** The Minister may by Order amend the Schedules.

**FIRST SCHEDULE (Section 3)**

*14 of 1992, s. 2.  
7 of 1993, s. 10.  
27 of 2002.*

Every passenger of or above the age of six years leaving The Bahamas other than by sea .....	\$15.00
On and after the 1st day of January, 1992, but before the 1st day of April, 1992, every passenger of or above the age of six years leaving The Bahamas by sea .....	\$10.00
On and after the 1st day of April, 1992, every passenger of or above the age of six years leaving The Bahamas by sea .....	\$15.00
other than a passenger leaving The Bahamas on the one day excursion cruises in which case the tax shall be.....	\$13.00
Every passenger who is not a resident passenger of or above the age of six years arriving in The Bahamas by a pleasure vessel.....	\$15.00
Every passenger to whom this item applies shall, on production of the passenger tax receipt received on entering The Bahamas, be exempt from the payment of a tax when leaving The Bahamas.	

*15 of 1999, s. 3.  
35 of 1999, s. 2.  
35 of 1999.*

27 of 2002.

**SECOND SCHEDULE**

**Form 1**  
**The Passenger Tax Act (section 3)**  
**(Chapter 379)**

**Passenger Tax Confirmation Report**  
**(To be accompanied by a Passenger Manifest)**

Date of Vessel Departure \_\_\_\_\_

Name of Vessel \_\_\_\_\_ Vessel I.D. No. \_\_\_\_\_

I \_\_\_\_\_, confirm that the passengers on the above-mentioned vessel totaled \_\_\_\_\_ and were comprised as follows —

	<b>Numbers</b>	<b>\$</b>
Paying Adults @ \$15.00 each	_____	_____
Exempt Adults	_____	0.00
Exempt Children	_____	0.00
<b>TOTAL</b>	_____	_____

\_\_\_\_\_  
Manager/Supervisor



**Form 2****The Passenger Tax Act  
(Chapter 379)****(section 3)****Passenger Manifest**

Owner or Operator \_\_\_\_\_

Marks of Nationality and Registration \_\_\_\_\_

Vessel I.D. No. \_\_\_\_\_ Date \_\_\_\_\_

Point of embarkation: \_\_\_\_\_ Port of disembarkation: \_\_\_\_\_  
(Place) (Place)

Surname and Initial	For use by owner or operator only			For official use only
	Date of Birth of Adult (dd/mm/yy)	Date of Birth of Child (dd/mm/yy)	Tick if exempt from departure Tax	

27 of 2002.

**THIRD SCHEDULE**

**The Passenger Tax Act (section 4)  
(Chapter 379)**

**BOND**

**KNOW ALL MEN BY THESE PRESENTS** that we .....  
.....of..... and  
..... of  
..... are held  
and firmly bound to the Treasurer of the Commonwealth of The Bahamas in  
the sum of ..... dollars of good and lawful money of The  
Bahamas, to be paid to the Treasurer for which payment well and truly to be  
made we bind ourselves and each of us, jointly and severally, for and in the  
whole, our heirs, executors and administrators and every one of them firmly by  
these presents.

Sealed with our Seals and dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**AND WHEREAS** we the said \_\_\_\_\_ and \_\_\_\_\_  
undertake to make good any and all claims in respect of the collection of taxes  
—

\*(a) payable by passengers departing from the said islands by vessel  
owned or leased or hired or represented by the said  
.....; and

\_\_\_\_\_  
\* Delete if inapplicable – all deletions must be initialed

\* (b) payable by the said ..... in respect of tickets sold by or on behalf of the said ..... as provided by the Passenger Tax Act (Chapter 379);

NOW THE CONDITION of the above written obligation is such that if the said ..... and ..... do pay unto the Treasurer all such taxes within a period not exceeding one year from the date on which the tax was received then this obligation shall be void but otherwise shall remain in full force and effect.

Signed, Sealed and Delivered by } .....(seal)
the above-named Obligator
and
in the presence of:
.....

Signed, Sealed and Delivered by } .....(seal)
the above-named Surety
in the presence of:
.....

Witness

\* Delete if inapplicable – all deletions must be initialed