A BILL

entitled

RESTAURANTS (TEMPORARY CUSTOMS DUTY RELIEF) AMENDMENT ACT 2014

WHEREAS it is expedient to amend the Restaurants (Temporary Customs Duty Relief) Act 2002;

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act may be cited as the Restaurants (Temporary Customs Duty Relief) Amendment Act 2014.

Amends section 7

- 2 In section 7(2)(b) of the Restaurants (Temporary Customs Duty Relief) Act 2002—
 - (a) delete ", subject to subsection (3)"; and
 - (b) in subparagraph (i), delete "2014" and substitute "2019".

Commencement

This Act comes into operation on 1 April 2014.

RESTAURANTS (TEMPORARY CUSTOMS DUTY RELIEF) AMENDMENT BILL 2014

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Restaurants (Temporary Customs Duty Relief) Act 2002 so that the relief may be granted in respect of goods imported on or before 31 March 2019.

Clause 1 is self-explanatory.

Clause 2 paragraph (b) amends section 7(2)(b) of the Restaurants (Temporary Customs Duty Relief) Act 2002 by deleting the reference to 2014 and substituting "2019". Paragraph (a) removes a spent reference to subsection (3), since that subsection was repealed in 2009.

Clause 3 provides for commencement on 1 April 2014.