

A BILL

entitled

BERMUDA TOURISM AUTHORITY AMENDMENT ACT 2019

WHEREAS it is expedient to amend the Bermuda Tourism Authority Act 2013 to provide for a cruise ship passenger fee;

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 Bermuda Tourism Authority Amendment Act 2019.

Inserts new section 15C

2 After section 15B of the Bermuda Tourism Authority Act 2013, insert—

“Cruise ship passenger fee

15C (1) In addition to any passenger departure tax and large ship infrastructure tax payable under the Miscellaneous Taxes Act 1976 in respect of passengers departing Bermuda by passenger ship, there shall be imposed a cruise ship passenger fee.

(2) The cruise ship passenger fee shall be payable to the Authority in the amount of \$16 per passenger where the ship's visit to Bermuda includes any days between 1 April and 31 October.

(3) Where the owner of a passenger ship receives a permit under section 3 of the Passenger Ships Act 1972 (or a copy of such a permit) in respect of a visit or visits to Bermuda by that ship, he shall apply within seven days to the Authority for registration under this Act in such form and manner as the Authority may require, indicating the names of the operator and agent of the ship (if any) in relation to that visit or those visits.

(4) The owner of a passenger ship shall be jointly and severally liable with the operator and agent (if any) named under subsection (3) for payment of the cruise ship passenger fee payable in respect of a visit to Bermuda by that ship.

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(5) The cruise ship passenger fee shall be due and payable at such time as the passenger departure tax is payable and shall be collected by the Authority in such manner as it considers appropriate.

(6) The cruise ship passenger fee shall not be payable in respect of the following persons—

- (a) children under the age of two years;
- (b) the officers and crew of any passenger ship departing from Bermuda;
- (c) persons travelling on behalf of, or at the expense of, the Government of the United Kingdom or of any foreign Government;
- (d) passengers on passenger ships which arrive in Bermuda solely by reason of distress or emergency;
- (e) career consular officers and consular employees within the meaning of the Consular Relations Act 1971 and members of their families forming part of their households who are—
 - (i) not Commonwealth citizens; and
 - (ii) not engaged in private occupation for gain in Bermuda,if the status of such persons is evidenced by a certificate issued by the head of the consular post.

(7) Any person who fails to comply with the requirements of this section shall be guilty of an offence and liable on conviction by a court of summary jurisdiction to a fine not exceeding \$80,000.

(8) In this section, “passenger ship” has the meaning assigned by section 1 of the Passenger Ships Act 1972.”

Consequential amendment

3 In section 14 of the Bermuda Tourism Authority Act 2013 (funds of the Authority), at the end of paragraph (d)(i), insert “, the vacation rental fee payable under section 15A, and the cruise ship passenger fee payable under section 15C”.

Commencement

4 This Act comes into operation on 1 April 2019.

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EXPLANATORY MEMORANDUM

This Bill seeks to amend the Bermuda Tourism Authority Act 2013 (“the principal Act”) to provide for a cruise ship passenger fee payable in respect of passengers on passenger ships.

Clause 1 is self-explanatory.

Clause 2 amends the principal Act by inserting a new section 15C which provides for a cruise ship passenger fee to be payable to the Bermuda Tourism Authority in respect of passengers departing Bermuda by passenger ship in the amount of \$16 per passenger in respect of visits between 1 April and 31 October. Exemptions from the fee in respect of infants, crew, passengers on ships arriving by reason of distress, Government and consular officials etc are provided in subsection (6) - this follows section 32H(1) of the Miscellaneous Taxes Act (exemptions from passenger departure tax).

Clause 3 makes a consequential amendment to section 14 of the principal Act.

Clause 4 provides for commencement on 1 April 2019.