



BERMUDA

CUSTOMS DUTY (INTO BERMUDA LTD.) REMISSION ORDER 2019

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The Minister of Finance, in exercise of the power conferred by section 2 of the Customs Duty (Special Remission) Act 1951, makes the following Order:

Citation

1 This Order may be cited as the Customs Duty (INTO Bermuda Ltd.) Remission Order 2019.

Interpretation

2 In this Order—

“qualifying goods” means an amphibious vehicle to be used in conjunction with the undertaking;

“undertaking” means land and sea tours in the amphibious vehicle in Bermuda.

Exempted person

3 INTO Bermuda Ltd. is an exempted person for the purposes of this Order and for the purposes of the Customs Duty (Special Remission) Act 1951.

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Exemption from import duty

4 (1) INTO Bermuda Ltd. is partially exempted from the payment of import duty charged on the qualifying goods, provided that such goods are to be imported in connection with the undertaking.

(2) In subparagraph (1), “partially exempted” means exempted from that portion of the import duty that exceeds 35% of the value of the exempted goods.

Conditions

5 (1) Qualifying goods must be registered as an amphibious vehicle with the Transport Control Department.

(2) The goods in subparagraph (1) must be used only on guided tours in Bermuda.

Commencement and expiration

6 (1) This Order is deemed to have come into operation on 1 October 2018 and expired on 31 January 2019.

(2) At the expiration of this Order, the qualifying goods that were imported with the benefit of the duty remission shall not be subject to any further import duty by reason only that this Order ceases to have effect.

Made this 12th day of June 2019

Minister of Finance

[Operative Date: 01 October 2018]