

No. 27 of 2002

**AN ACT TO AMEND THE PASSENGER TAX ACT TO ESTABLISH CERTAIN
PROCEDURES AND MECHANISMS TO ENSURE THE COLLECTION
AND PAYMENT OF PASSENGER AND TICKET TAXES**

[Date of Assent – 30th December, 2002]

Enacted by the Parliament of The Bahamas.

- Short title.** 1. This Act which amends the Passenger Tax Act may be cited as
Ch. 343. the Passenger Tax (Amendment) Act, 2002.
- Amendment of section 2 of the principal Act.** 2. Section 2 of the principal Act is amended by the insertion in the appropriate alphabetical order of the following -
“‘ticket’ means a document, coupon or receipt which entitles a passenger to travel aboard a vessel;”.
- Repeal and replacement of section 3 of the principal Act.** 3. Section 3 of the principal Act is repealed and replaced as follows -
“Passenger Tax. 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 Bahamas the several sums of money specified in the First Schedule to this Act.
- Repeal and replacement of section 4 of the principal 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.

Form 1
and
Form 2 of
Second
Schedule.

(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.

(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;

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(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 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.”.

Repeal

4. Section 4 of the principal Act is repealed and replaced as follows -

“Ticket tax. 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.

(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.”.

Repeal

5. Section 7 of the principal Act is repealed and replaced as follows -

**and
replacement of
section 7 of the
principal Act.**

“ Offences. 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.”.

**Insertion
of new
section 8A
into the
principal
Act.**

6. The principal Act is amended by the insertion immediately after section 8 of following new section -

“Amend- 8A. The Minister may by Order amendment of the
ment of Schedules.”.
Schedules.

**Amendment of
Schedule to the
principal Act.**

7. The Schedule to the principal Act is amended -

(a) by renaming the Schedule as the “FIRST SCHEDULE”;
and

(b) by the insertion immediately following the First Schedule of the following new Schedules -

“SECOND SCHEDULE

Form 1

The Passenger Tax Act (Chapter 343) (section 3)

**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 -

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

Manager/Supervisor

Form 2

**The Passenger Tax Act
(Chapter 343)**

(section 3)

Passenger Manifest

Owner or Operator _____

Marks of Nationality and Registration _____

Vessel I.D. No. _____ Date _____

Point of embarkation: _____ Port of disembarkation: _____
(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	

THIRD SCHEDULE

(section 4)

The Passenger Tax Act

(Chapter 343)

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

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*(b) payable by the saidin respect of
tickets sold by or on behalf of the said

as provided by the Passenger Tax Act (Chapter 343);

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 Obligor

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