**BR 26/2000**

**TAXES MANAGEMENT ACT 1976**

# THE TAX (ACCOUNTS AND RECORDS) AMENDMENT REGULATIONS 2000

In exercise of the powers conferred upon the Minister of Finance by subsection (1) of section 14 and section 50 of the Taxes Management Act 1976, the following Regulations are hereby made:—

**Citation**

1 These Regulations may be cited as the Tax (Accounts and Records) Amendment Regulations 2000.

**Records for passenger cabin tax**

2 In the Schedule to the Tax (Accounts and Records) Regulations 1991, after paragraph 4 there shall be inserted—

"4A Records to be kept by Taxpayers for Passenger Cabin Tax

Records setting out the following in respect of each visit of a passenger ship to Bermuda—

(a) the name of the passenger ship;

(b) the date and time of arrival and departure of the passenger ship;

(c) the number of passenger cabins."

Made this 27th day of March, 2000

Minister of Finance