

AS TABLED IN THE HOUSE OF ASSEMBLY

A BILL

entitled

REVENUE AMENDMENT ACT 2025

TABLE OF CONTENTS

1	Citation
2	Amends section 2
3	Amends section 3A
4	Amends section 3B
5	Amends section 6A
6	Amends section 6B
7	Inserts new section 6D
8	Commencement

WHEREAS is it expedient to amend the Revenue Act 1898 to expand the information provided in a manifest that is to be delivered to the Customs Department;

Be it enacted by The King'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 Revenue Amendment Act 2025.

Amends section 2

2 Section 2 of the Revenue Act 1898 is amended by inserting the following definitions in alphabetical order—

“ “advance passenger information” or “API” refers to a passenger’s personal information that assists with confirming the identity of an individual person, as prescribed in section 3A(1) or 6A(1) as the case may be, and any Notice made under section 3B or 6B;

“passenger data” means information about a passenger’s identity or journey or both, including advance passenger information (API) and passenger name record (PNR), to be used as reasonably necessary to

REVENUE AMENDMENT ACT 2025

ensure border control, security processing or other national security purposes;

“passenger name record” or “PNR” means a record of one or more items of personal information or passenger data prescribed by Notice under section 3B or 6B, as the case may be, about a passenger recorded in a passenger reservation system with respect to an aircraft;

“personal information” has the meaning given in section 2 of the Personal Information Protection Act 2016;”.

Amends section 3A

3 Section 3A of the Revenue Act 1898 is amended in subsection (1) as follows—

- (a) by deleting the word “and” at the end of paragraph (b);
- (b) by deleting the full stop at the end of paragraph (c) and substituting “; and”;
- (c) by inserting after paragraph (c)—

“(d) in the case of an aircraft, passenger data as may be prescribed by Notice under section 3B.”.

Amends section 3B

4 Section 3B of the Revenue Act 1898 is amended as follows—

- (a) in subsection (1)(c) before the words “any additional information” insert the words “passenger data or”;
- (b) by inserting after subsection (2)—

“(3) The negative resolution procedure shall apply to notices made under this section.”.

Amends section 6A

5 Section 6A of the Revenue Act 1898 is amended in subsection (1) as follows—

- (a) by deleting the word “and” at the end of paragraph (b);
- (b) by deleting the full stop at the end of paragraph (c) and substituting “; and”;
- (c) by inserting after paragraph (c)—

“(d) in the case of an aircraft, passenger data as may be prescribed by Notice under section 6B.”.

Amends section 6B

6 Section 6B of the Revenue Act 1898 is amended as follows—

REVENUE AMENDMENT ACT 2025

- (a) in subsection (1)(c) before the words “any additional information” insert the words “passenger data or”;
- (b) by inserting after subsection (2)—

“(3) The negative resolution procedure shall apply to notices made under this section.”.

Inserts new section 6D

7 The Revenue Act 1898 is amended by inserting after section 6C the following—

“Personal Information Protection Act 2016

6D Nothing in sections 3A and 3B or sections 6A and 6B authorises a disclosure of personal information in contravention of the Personal Information Protection Act 2016. ”.

Commencement

8 This Act shall come into operation by Notice published in the Gazette.

REVENUE AMENDMENT BILL 2025

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Revenue Act 1898 to expand the information provided in a manifest that is to be delivered to the Customs Department.

Clause 1 provides the citation for the Bill.

Clause 2 amends section 2 of the Revenue Act 1898 to insert new definitions of “advance passenger information”, “passenger data”, “passenger name record” and “personal information”.

Clause 3 amends section 3A of the Revenue Act 1898 to insert a new paragraph (d) to include passenger data in the information to be included in a manifest that is to be submitted to a customs officer by incoming flights.

Clause 4 amends section 3B of the Revenue Act 1898 to insert a new subsection (3) to provide that Notices made under section 3B are subject to the negative resolution procedure.

Clause 5 amends section 6A of the Revenue Act 1898 to insert a new paragraph (d) to include passenger data in the information to be included in a manifest that is to be submitted to a customs officer by outgoing flights.

Clause 6 amends section 6B of the Revenue Act 1898 to insert a new subsection (3) to provide that Notices made under section 6B are subject to the negative resolution procedure.

Clause 7 inserts new section 6D to preserve protections set forth in the Personal Information Protection Act 2016 with respect to personal information.

Clause 8 provides for commencement.