



GOVERNMENT OF BERMUDA

Ministry of Finance

Office of the Tax Commissioner

TAXI OWNER PAYROLL TAX REFUND APPLICATION
(SECTION 9B OF THE PAYROLL TAX ACT 1995)

TAXI INFORMATION

TAXI LICENCE NUMBER:

TAXI PERMIT NUMBER:

TRANSFER DATE:

SELLER – CLAIMING REFUND OR OWNER CLAIMING REFUND ON DAMAGED VEHICLE

SURNAME:

FIRST NAME:

MIDDLE NAME:

TITLE (MR, MRS, MS ETC):

ADDRESS:

MAILING ADDRESS:

CONTACT #:

EMAIL:

E1 VENDOR #:

THE FOLLOWING MUST BE INCLUDED WITH THIS APPLICATION:

- ☐ A COPY OF THE BILL OF SALE
- ☐ A COPY OF THE LETTER FROM THE PUBLIC SERVICE VEHICLES LICENSING BOARD GIVING PERMISSION TO TRANSFER THE TAXI PERMIT
- ☐ RECEIPT SHOWING PROOF OF PAYMENT OF PAYROLL TAX
- ☐ A COPY OF A VALID FORM OF IDENTIFICATION (DRIVERS LICENCE, PASSPORT ETC)
- ☐ A COMPLETED GOVERNMENT VENDOR FORM IF VENDOR # NOT KNOWN
- ☐ EXAMINER REPORT & TCD VERIFICATION THAT VEHICLE WAS OFF THE ROAD OR DAMAGED EXTENSIVELY DURING LICENSING PERIOD.

REFUND CLAIM: \$ _____

SIGNATURE:

DATE:

For Official Use Only

PRIOR DEBT? _____

REFUND PROCESSED BY: _____

DATE: _____

Email: taxenquiry@gov.bm Website: www.gov.bm Phone: 297-7754

Rvd 05/24



Office of the Tax Commissioner

TAXI OWNER PAYROLL TAX REFUND APPLICATION GUIDELINES

- I. Refunds will only be considered for Taxi Transfers or where the vehicle has been extensively damaged and out of service. Refunds will not be considered under any other circumstance.
- II. A completed refund application under section 9B of the Payroll Tax Act 1995 must be submitted to the Office of the Tax Commissioner ***within 30 days after the Taxi Permit/Licence transfer takes place or within 30 days after a TCD Examiner verifies that the vehicle has been damaged and inoperable for all or part of the licensing period.*** Late applications will not be considered.
- III. A person who sells his Taxi within 6 months after the licensing deadline of September 30th (i.e. anytime between October 1st – March 31st) is eligible for a refund of half the annual flat fee paid. A person who sells the vehicle within 6 months of the licence expiry date is not eligible for a refund (i.e. Transfers made after April 1st). Likewise, if the vehicle is deemed inoperable within 6 months *after* the licensing deadline then the owner is eligible for a refund of half the annual flat fee paid. **If the vehicle is damaged within 6 months of the licence expiry date there is no eligible refund.**
- IV. No refund of payroll tax shall be payable if a taxi permit is at any time suspended or revoked by the Public Service Vehicles Licensing Board under section 33 of the Motor Car Act 1951.
- V. Refund requests will be applied to any prior outstanding tax balances in the Office of the Tax Commissioner before being granted to the Taxpayer.
- VI. Refunds under section 9B of the Payroll Tax Act 1995 are not eligible in relation to tax periods prior to March 31, 2018.