



Office of the Tax Commissioner

**Application to Receive Payroll Tax Concessions
Under the 2021 Memorandums of Understanding between
Qualifying Restaurants, Bars, and Hotels and the Government of Bermuda**

This application will acknowledge that _____ is registered in the Office of the Tax Commissioner under Payroll Tax number and is applying to receive the tax relief under the 2021 Memorandum of Understanding (MOU) between the Restaurant Division of the Chamber of Commerce, other qualifying Restaurants, qualifying bars, qualifying Hotels and the Government of Bermuda.

It is hereby agreed that in accordance with the Taxes Management Act 1976, the following criteria will be adhered to in order for the Taxpayer to maintain the tax relief under the MOU:

Please initial each point below after reading.

- I. Qualifying Hotels are those which are licensed under the Hotels (Licensing and Control) Act 1969.
- II. Qualifying licensed premises (bars) are those that primarily sell intoxicating liquor with a minimum of 50% revenue earned from liquor sales for consumption on the premises. Taxpayers with other forms of revenue must submit prior year’s annual financial statements.
- III. Qualifying Restaurants are those as defined in the Restaurant Act 1961.
- IV. Taxpayers must be current with regards to the filing of tax returns and payments.
 - a. Restaurants and bars with current payment plans will be eligible. Restaurants and bars who default on payment plans will cease to be eligible.
 - b. All returns must be filed online at www.etax.gov.bm with \$1 submitted to facilitate payment.
 - c. Returns must be completed as normal with all remuneration declared.
 - d. Supporting payroll tax calculators are to be submitted to taxenquiry@gov.bm as support for each quarter’s tax filing.
- V. April to June 2021 return due July 15th, 2021 – Approved restaurants and bars will receive a credit for taxes already paid – *credit applications are not required.*
- VI. January – March 2022; April - June 2022; and July - September 2022 must be filed on or before the respective due dates.
- VII. Late submissions negate the agreement for Taxpayers unless the late payment penalty is paid within two weeks after the due date. *The late payment will be 5% of the payroll tax otherwise payable.*
- VIII. No refunds will be provided for full tax payments made relating to prior periods.
- IX. The Minister of Finance agrees to write-off Employer and Employee Tax for the period of the MOU.
- X. **No bonuses to be paid over the period of the MOU.**
- XI. Relief commences from the quarter in which the application is received.

Authorized Person:

Signed: _____

Print Name: _____

Title: _____

Date: _____

Contact # _____

Email: _____

For Official Use Only		
Is Taxpayer Current?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does the Taxpayer have a current payment plan?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Approved by:	Date:	