



Office of the Tax Commissioner

APPLICATION FOR APPROVAL OF A TRAINING SCHEME

(FOR PERSONS WITH BERMUDIAN STATUS)

(For the purposes of Section 23 of the Payroll Tax Act 1995)

1. Registered Name of Employer: _____
2. Payroll Tax ID Number: _____
3. Business Address: _____
4. Nature of Business: _____
5. (i) Type of Training Scheme
A. Apprenticeship B. Further Education
C. On the Job D. Trainee
E. Other (Specify below)

Please provide a detailed description of above scheme. This application applies to “BERMUDIAN STATUS” employees only. (Enclose copy of syllabus where appropriate.)

Description should cover at least the following points:

- a) Time allocated to training during working hours (hours per week).
- b) Time allocated to training after working hours (hours per week).
- c) Estimated cost of course to employer (please itemize).
- d) If no final examination, please give details of:
 - the definition of conclusion of the training scheme
 - how and by whom the conclusion of training is defined
 - qualification of the assessor
- e) Names, date of birth, and occupations of persons initially to receive training under the scheme. (Further names to be submitted to the Tax Commissioner when commencing training, if scheme is approved). ***Provide proof of Bermudian status for each person.***
- f) Total length of time required to complete training (estimated).

I hereby apply for approval of the “Training Scheme” outlined above for Payroll Tax purposes within the provisions of Section 23 of the Payroll Tax Act 1995. I understand that this application is for Employer Portion exemption only and that tax is applicable on the Employee Portion.

Print Name: _____

Signature: _____

Position in Firm (Title): _____

Contact Number/s: _____

Email: _____

Date: _____

Note: On completion, this form should be emailed to taxenquiry@gov.bm. **Any subsequent changes to an approved training scheme must also be submitted for approval.**