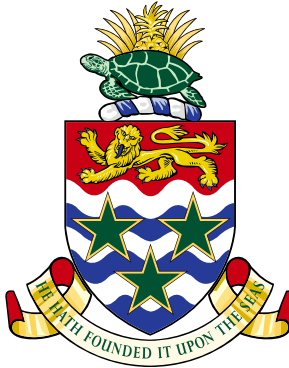


**CAYMAN ISLANDS**



# **TRAVEL (DEPARTURE TAX AND ENVIRONMENTAL PROTECTION FEE) LAW**

**(2003 Revision)**

**Supplement No. 13 published with Gazette No. 15 of 28th July, 2003.**

## PUBLISHING DETAILS

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Law 11 of 1976 consolidated with Laws 32 of 1979, 6 of 1982, 14 of 1984, 39 of 1985, 5 of 1987, 26 of 1993, 4 of 1997(part), 3 of 1998, 3 of 1999, 14 of 2001 and 17 of 2002.

Revised under the authority of the Law Revision Law (1999 Revision).

Originally enacted —

Law 11 of 1976-26th June, 1976

Law 32 of 1979-5th December, 1979

Law 6 of 1982-17th September, 1982

Law 14 of 1984-17th August, 1984

Law 39 of 1985-19th December, 1985

Law 5 of 1987-25th February, 1987

Law 26 of 1993-29th November, 1993

Law 4 of 1997-24th March, 1997

Law 3 of 1998-4th March, 1998

Law 3 of 1999-14th April, 1999

Law 14 of 2001-25th May 2001

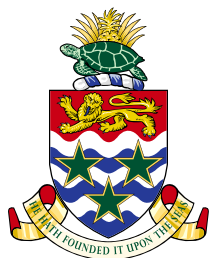
Law 17 of 2002-11th September, 2002.

Consolidated and revised this 10th day of June, 2003.

*Note (not forming part of the Law): This revision replaces the 2002 Revision which now should be discarded.*



CAYMAN ISLANDS



TRAVEL (DEPARTURE TAX AND  
ENVIRONMENTAL PROTECTION FEE) LAW  
(2003 Revision)

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## CAYMAN ISLANDS



# TRAVEL (DEPARTURE TAX AND ENVIRONMENTAL PROTECTION FEE) LAW

(2003 Revision)

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## Short title

1. This Law may be cited as the *Travel (Departure Tax and Environmental Protection Fee) Law (2003 Revision)*.

## Definitions

2. In this Law —

“**agent**” means a person appointed as such under section 3 for the purpose of compliance with this Law;

“**Authority**” means the Civil Aviation Authority established by section 3(1) of the *Civil Aviation Authority Law (1997 Revision)*.

“**carrier**” means a person having a full or part proprietorial interest in a vessel;

“**Collector**” means the Collector of Taxes appointed as such under section 2 of the *Tax Collection Law (1998 Revision)*;

“**crew**” in relation to a vessel, means a person carried thereon gratis for the exclusive purpose of taking part in the management of its service;

“**cruise ship**” means a sea-going vessel engaged in the business of tourism and includes a seasonal cruise ship and a year-round cruise ship;

“**diplomat**” means a person accorded diplomatic immunity under the *Diplomatic Privileges and Immunities Law (1997 Revision)*, by any other law of the Islands or by the Governor in writing;

“**in transit**” in relation to a traveller on an aircraft, means a person who is passing through the Islands for a period of less than twenty-four hours en route to another jurisdiction;

“**outward bound**” in relation to a vessel, means a vessel about to journey from the Islands to a jurisdiction thereout;

“**tourist**” means a person other than crew who arrives and departs on a cruise ship while that ship remains within the jurisdiction;

“**traveller**” means a person, other than —

- (a) a member of the crew of an aircraft being carried on the aircraft for the sole purpose of taking part in the provision of services on the aircraft;
- (b) a diplomat;
- (c) a child under twelve years of age; or
- (d) a person who is in transit in the Islands; and

“**vessel**” means a contrivance whereby a person may be carried from the Islands to a jurisdiction thereout.

### **Responsibility of carriers**

3. It is the responsibility of every carrier to appoint an agent in respect of every outward bound vessel in which he has an interest.

### **Duty of agents**

4. Every agent shall collect the sum of —

- (a) sixteen dollars from every traveller in every outward bound vessel; and
- (b) six dollars from every tourist in a cruise ship,

in respect of which he is appointed, and account therefor, in the case of sums collected under paragraph (a) where the vessel is an aircraft, to the Authority and, in the case of sums collected under paragraph (a) where the vessel is not an aircraft and in the case of sums collected under paragraph (b), to the Collector in the manner prescribed and such traveller and tourist shall, on demand, pay the said amount to such agent.

### **Consequence of non-compliance**

5. (1) Every carrier and every agent who is in contravention of section 3 or 4 is jointly and severally liable to pay to the Authority or Collector (as the case may be), a sum equal to five times the amount thereby lost to the Government, which amount shall be assessed by the Authority or Collector (as the case may be), whose decision shall be final.



- (2) A traveller or tourist who fails to comply with section 4 is guilty of an offence and liable on summary conviction to a fine of five times the amount of his default.
- (3) Amounts due to the Authority or Collector (as the case may be) under subsection (1) are recoverable by them as civil debts.

### **Environmental protection fees**

- 6.** (1) Every agent shall collect —
- (a) from every traveller and tourist in every outward bound vessel an environmental protection fee of two dollars; and
  - (b) from every traveller and tourist in every outboard aircraft, an environmental protection fee of four dollars,
- or such other sum as may be prescribed by the Governor in Council in regulations made under subsection (4).
- (2) Every agent shall collect from every tourist who is on board, when it moors or anchors within the territorial waters of the Islands, a ship specified by the Minister for the time being responsible for tourism as —
- (a) a seasonal cruise ship, an environmental protection fee of three dollars and twenty cents; and
  - (b) a year-round cruise ship, an environmental protection fee of one dollar and sixty cents:

Provided that the Governor in Council may, from time to time, waive or reduce any or all of the fees and duties specified in subsections (1) and (2) in relation to any person or group of persons in Cayman Brac or Little Cayman.

- (3) A cruise ship which is not specified in accordance with subsection (2) by the time that it moors or anchors within the Islands' territorial waters shall be deemed to have been specified as a seasonal cruise ship for the purposes of this section
- (4) The Governor may, by regulations subject to affirmative resolution, prescribe fees.
- (5) For the purposes of this section —  
“agent” means the agent to be appointed under subsection (6).
- (6) Every person having a full or part proprietorial interest in a vessel or aircraft in the Islands shall appoint an agent in respect of that vessel or aircraft, for the purposes of collecting and accounting for the environmental protection fees referred to in subsection (2).

## **Regulations**

7. The Governor may make regulations prescribing forms and general administrative provisions for the enforcement of sections 3 to 5.

**Publication in consolidated and revised form authorised by the Governor in Council  
this 10th day of June, 2003.**

**Carmena Watler**  
*Clerk of Executive Council*

