

CAYMAN ISLANDS



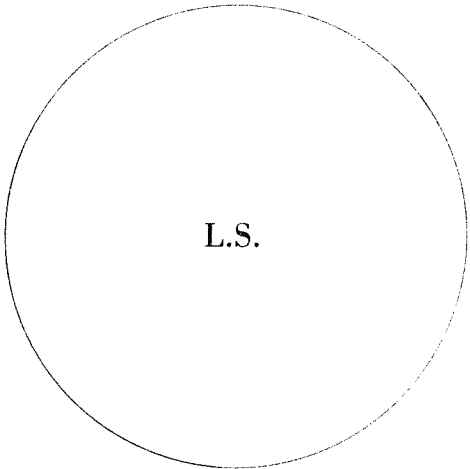
Supplement No. 4 published with Gazette No. 16 of 1976.

THE TRAVEL TAX LAW, 1976
(Law 11 of 1976)

MEMORANDUM OF OBJECTS AND REASONS

The Travel Tax Law has recently been amended. For departmental reasons a further amendment has now become necessary. In the normal course of law revision it would shortly be re-issued in revised form. It is sought to save public expense by re-writing it at this stage in terms as concise and clear as possible.

Law 11 of 1976.



I assent

T. RUSSELL
Governor

15th July, 1976

A LAW TO REPEAL AND REPLACE THE TRAVEL TAX LAW
(1 of 1965)

ENACTED by the Legislature of the Cayman Islands.

- | | |
|--|--|
| Short title. | 1. This Law may be cited as the Travel Tax Law, 1976. |
| Interpretation. | 2. In this Law, unless the context otherwise requires —
“agent” means a person appointed as such under section 3 for the purpose of compliance with this Law;
“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;
“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;
“diplomat” means a person accorded diplomatic immunity under the Diplomatic Immunity Law, the Diplomatic Privileges (Extension) Law, The Diplomatic Agent (Immunity from Legal Process) Law, 1964, by any other law of the Islands or by the Governor in writing;
“outward bound” in relation to a vessel means a vessel about to journey |
| Cap. 163. | |
| Cap. 38
Cap. 39.
Law 11 of 1965. | |

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;

“transit passenger” is a person travelling from one foreign location to another and breaking his journey in the Cayman Islands for a period not in excess of 24 hours;

“traveller” means a person other than —

- (a) crew;
- (b) a child under 12 years of age;
- (c) a diplomat;
- (d) a tourist;
- (e) a transit passenger;
- (f) a person present in the Islands solely for the purpose of the necessary servicing of a vessel or for receiving necessary and emergency medical treatment;
- (g) a person departing from the Islands in order to receive medical treatment on the advice of a Government Medical Officer certified by that officer in writing; or
- (h) a person specifically exempted by the Governor in writing;

who is about to embark on an outward bound vessel for the purpose of departing from 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 from

(a) every traveller in every outward bound vessel, and

(with effect from the 1st day of January 1977)

(b) every tourist in a cruise ship

in respect of which he is appointed the amount of —

\$2.40 in the case of (a) above
\$1.60 in the case of (b) above

and account therefor 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 sections 3 or 4 is jointly and severally liable to pay to the Collector a sum equal to five times the amount thereby lost to the Government, which amount shall be assessed by the Collector whose decision shall be final.

(2) A traveller or tourist who fails to comply with section 4 is guilty of an

offence and liable upon summary conviction to a fine not exceeding five times the amount of his default.

(3) Amounts due to the Collector under subsection (1) are recoverable by him as civil debts.

Regulations.

6. The Governor in Council may make regulations prescribing forms and general administrative provisions for the enforcement of this Law.

Repeal of Law 1 of 1965.

7. The Travel Tax Law, 1965 is hereby repealed.

Passed the Legislative Assembly this 25th day of June, 1976.

T. RUSSELL
President

SYBIL McLAUGHLIN
Clerk of the Legislative Assembly.