

(3) Every proprietor of accommodation, shall, no later than twenty-eight days after the end of each month for which tax is due, submit to the Collector of Taxes a copy of each statement delivered by him to tourists under section 4 during that month and shall pay to the Collector of Taxes the amount of tax due in respect thereof. In default, the proprietor shall pay to the Collector of Taxes as a surcharge a sum equal to twenty per centum of the tax so chargeable in addition to the tax and all such surcharge shall be deemed to be tax for the purposes of this Law.

6. Whoever willfully and with intent to defraud makes any false entry in, or alters any word or figure in, or destroys or conceals any of the records required to be kept under this Law is guilty of an offence and on summary conviction thereof liable to a fine not exceeding one hundred dollars.

7. (1) Where any records kept under this Law have been accidentally destroyed, lost or defaced before being inspected by the Collector of Taxes the proprietor of the accommodation concerned shall pay to the Collector of Taxes the such amount as the Governor in Council may in his sole discretion assess.

(2) In exercising his discretion under subsection (1) the Governor in Council shall take into consideration the amount of tax paid by the proprietor concerned during the period of one month immediately preceding and one month immediately succeeding the period in respect of which the records have been destroyed, lost or defaced.

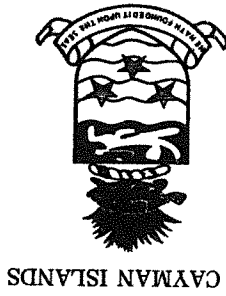
8. Whoever contravenes any of the provisions of this Law in respect of which no special penalty is provided is liable on summary conviction in respect of each such contravention to a penalty not exceeding forty dollars and in default of second or subsequent conviction to a term not exceeding two months and on a third or subsequent conviction to a fine not exceeding one hundred dollars and in default of payment thereof to imprisonment for a term not exceeding three months.

9. Where any tax under this Law is in arrear the Collector of Taxes shall recover such arrears in the manner provided by the Tax Collection Law.

Publication in revised form authorized this 10th day of January, 1978.

JENNY MANDERSON
Clerk of the Executive Council.

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THE TOURIST ACCOMMODATION
(TAXATION) LAW
(Revised)

CAYMAN ISLANDS

THE TOURIST ACCOMMODATION (TAXATION) LAW

(Cap. 168)
(Revised)

Consolidated with
Law 28 of 1968
Law 2 of 1977
1st February, 1961
15th October, 1968
18th March, 1977

Originally enacted
Law 28 of 1968
Law 2 of 1977

Published in revised form this 16th day of January, 1978, by authority of the
Law Revision Law (No. 19 of 1975).

1. This Law may be cited as the Tourist Accommodation (Taxation) Law
(Revised).

Interpretation.

2. In this Law —

“accommodation” includes the charge for overnight accommodation and
service connected therewith made in any establishment where tourists
are accommodated for reward, exclusive of the cost of food, drink and
other consumables supplied to such tourists;

“Collector of Taxes” means the Collector of Taxes for the Islands and
includes his duly appointed representatives;

“proprietor” includes manager;

“tourist” means a person, not ordinarily resident in the Islands, visiting
the Islands and remaining therein continuously for a period not exceeding
six months.

Taxation of tourist
accommodation.

3. The proprietor of any accommodation shall pay to the Government a tax
equal to five per centum of the amount of the charges made by him in respect of
each tourist accommodated therein.

D u t i e s
o f
p r o p r i e t o r s .

4. (1) Every proprietor of accommodation shall keep or cause to be kept
records in such form as the Governor in Council may from time to time direct.

(2) Every proprietor of accommodation shall on the departure therefrom of
any tourist deliver or cause to be delivered to that tourist a statement setting
forth clearly —

(a) particulars of the accommodation and services provided for that
tourist;

(b) the amount payable under this Law for tax in respect thereof.

P o w e r s o f C o l l e c t o r
o f T a x e s .

5. (1) The Collector of Taxes may at his absolute discretion inspect all
records kept under this Law at any time.

(2) The proprietor or person in charge of any accommodation shall at all
reasonable times during the hours of daylight produce to the Collector of Taxes
any such records required by him, and shall afford such officer all such
reasonable assistance as will enable him to calculate the amount of tax payable