

Supplement No. 10 published with Gazette No. 6 of 20th March, 1995.

THE TRAVEL TAX LAW (LAW 11 OF 1976)

(1995 Revision)

Consolidated with Laws 32 of 1979, 6 of 1982, 14 of 1984, 39 of 1985, 5 of 1987 and 26 of 1993.

Revised under the authority of the Law Revision Law (19 of 1975).

Originally enacted-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



Consolidated and revised this 7th day of February, 1995.

(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 not exceeding 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.

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

Publication in consolidated and revised form authorised by the Governor in Council this 7th day of February, 1995.

Carmena H. Parsons
Acting Clerk of Executive Council

- (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
- (b) every tourist in a cruise ship,

in respect of which he is appointed, the amount of-

\$8.00 in the case of (a) above; and
\$6.00 in the case of (b) above,

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.

TRAVEL TAX LAW (LAW 11 OF 1976)
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ARRANGEMENT OF SECTIONS

- 1. Short title
- 2. Definitions
- 3. Responsibility of carriers
- 4. Duty of agents
- 5. Consequence of non-compliance
- 6. Regulations

TRAVEL TAX LAW (LAW 11 OF 1976)

(1995 Revision)

1.

This Law may be cited as the Travel Tax Law (1995 Revision).

Short title
2.

In this Law, unless the context otherwise requires-

Definitions
- “agent” means a person appointed as such under section 3(1) for the purpose of compliance with this Law;
- “Authority” means the Civil Aviation Authority of the Cayman Islands, established by section 3(1) of the Civil Aviation Authority of the Cayman Islands Law, 1987.

Law 4 of 1987
- “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 (Revised);

1978 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;
- “diplomat” means a person accorded diplomatic immunity under the Diplomatic Immunities (Commonwealth Countries and the Republic of Ireland) Law, the Diplomatic Privileges (Extension) Law, the Diplomatic Privileges and Immunities Law (Revised), by any other law of the Islands or by the Governor in writing;

Cap.38
Cap.39
1977 Revision
- “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;
- “transit passenger” is a person travelling from one foreign location to another and breaking his journey in the Islands for a period not in excess of 24 hours;
- traveller” means a person, other than-