

- (a) the second line of subsection (1);
- (b) the third line of subsection (1).

Substitution of s.9.

5. Section 9 of the principal Law is substituted by the following new section -

“Recovery of arrears. 9. Where any tax under this Law is in arrear, it shall be recovered in the manner provided by the Tax Collection Law (Revised) as if it were a tax required to be paid to the Collector of Taxes under that Law.”.

Passed the Legislative Assembly this 20th day of April, 1988.

**ALAN J. SCOTT**  
President.

**WENDY LAUER EBANKS**  
Acting Clerk of the Legislative Assembly.

CAYMAN ISLANDS



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**THE TOURISM ACCOMMODATION  
(TAXATION) (AMENDMENT) LAW, 1988  
(LAW 3 OF 1988)**

CAYMAN ISLANDS

Law 3 of 1988

I Assent

**TOM JEFFERSON**

Acting Governor

29th July 1988

**A LAW TO AMEND THE TOURIST ACCOMMODATION  
(TAXATION) LAW (REVISED)**

ENACTED by the Legislature of the Cayman Islands.

- Short title. 1. This Law may be cited as the Tourist Accommodation (Taxation) (Amendment) Law, 1988.
- Amendment of s.2. 2. Section 2 of the Tourist Accommodation (Taxation) Law (Revised), in this Law referred to as the principal Law, is amended by substituting the following new definition for the definition of "Collector of Taxes" -
- “ “ Director of Tourism” means the person holding the public office of Director of Tourism and any public officer employed in the Department of Tourism for the purpose of collecting any tax payable under this Law;”.
- Amendment of s.5. 3. Section 5 of the principal Law is amended by substituting "Director of Tourism" for "Collector of Taxes" in -
- (a) the first line of subsection (1);
  - (b) the second line of subsection (2);
  - (c) the second and third lines of subsection (3);
  - (d) the fourth line of subsection (3);
  - (e) the fifth line of subsection (3);
  - (f) the marginal note.
- Amendment of s.7. 4. Section 7 of the principal Law is amended by substituting "Director of Tourism" for "Collector of Taxes" in -