

CAYMAN ISLANDS



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**THE CIVIL AVIATION AUTHORITY LAW  
(1997 Revision)**

**THE AIRPORTS (SECURITY TAX) (AMENDMENT)  
REGULATIONS, 2002**

*The Airports (Security Tax) (Amendment) Regulations, 2002*

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**THE AIRPORTS (SECURITY TAX) (AMENDMENT)  
REGULATIONS, 2002**

In exercise of the powers conferred by section 27 of the Civil Aviation Authority Law (1997 Revision), the Governor in Council makes the following regulations -

1. These regulations may be cited as the Airports (Security Tax) (Amendment) Regulations, 2002. Citation

2. The Airports (Security Tax) Regulations (1999 Revision) are amended in regulation 2 as follows – Amendment of  
regulation 2 of the  
Airports (Security Tax)  
Regulations (1999  
Revision) – definitions

- (a) by re-numbering the regulation as paragraph (1) of regulation 2;
- (b) in paragraph (1), by inserting the following definitions in their appropriate alphabetical order –

“domestic aircraft” means -

- (a) an aircraft about to journey from any part of the Islands to any other part of the Islands for the purpose of public transport; or
- (b) an aircraft about to journey on a flight within the Islands (other than as mentioned in paragraph (a)) for the purpose of public transport;

“flight” means a journey by air beginning when the aircraft in question takes off and ending when it next lands;” and

- (c) by inserting after paragraph (1) the following paragraph –

“(2) For the purposes of the definition of “domestic aircraft”, an aircraft about to journey shall be deemed to be about to journey for the purposes of public transport, if valuable consideration is given or promised for the carriage of travellers or cargo in the aircraft on that journey.”.

*The Airports (Security Tax) (Amendment) Regulations, 2002*

Amendment of  
regulation 3 of the  
Airports (Security Tax)  
Regulations (1999  
Revision) – payment of  
security tax

3. The Airports (Security Tax) Regulations (1999 Revision) are amended by repealing regulation 3 and substituting the following regulation –

“Payment of security tax.

3. (1) Each carrier shall, within ten days after the last day of the month in respect of which such security tax falls due pay to the Director the sum of eight dollars in respect of security tax –

- (a) for each traveller in an outward bound aircraft; and
- (b) for each traveller in a domestic aircraft.

(2) The journey of a traveller whose agreement for carriage is evidenced by a ticket ends for the purposes of this regulation at his final place of destination.

(3) Where –

- (a) a traveller’s agreement for carriage is evidenced by a return ticket; and
- (b) security tax is payable under paragraph (1)(b) in respect of a flight on his outward journey,

security tax is not payable in relation to a flight on his return journey.”.

Made in Executive Council the 27<sup>th</sup> day of September, 2002.

Carmena H. Watler

Clerk of the Executive Council.