

CAYMAN ISLANDS



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**THE PUBLIC MANAGEMENT AND FINANCE LAW  
(2005 REVISION)**

**THE FINANCIAL (AMENDMENT) REGULATIONS, 2006**



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**THE FINANCIAL (AMENDMENT) REGULATIONS, 2006**

The Governor, in exercise of the powers conferred by section 35 of the Public Management and Finance Law (2005 Revision), makes the following regulations –

1. These regulations may be cited as the Financial (Amendment) Regulations, 2006. Citation

2. The First Schedule to the Financial Regulations (2005 Revision) is amended by deleting Notes 1 and 2 under the heading “NOTES TO THE [FORECAST] FINANCIAL STATEMENTS” and substituting the following –

Amendment of First Schedule to the Financial Regulations (2005 Revision) – format for the forecast financial statements, the quarterly financial statements and the annual financial statements for the core government and for the entire public sector

**NOTE 1. COERCIVE REVENUE**

**Coercive Revenue**

**Levies on International Trade and Transactions**

Import Duties

- Gasoline and Diesel
- Alcoholic Beverages
- Tobacco Products
- Motor Vehicle Duty
- Food
- Manufactured Goods
- Machinery and Transport Equipment
- Other Import Duty and Charges

Other Levies on International Trade and Transactions

- Cruise Ship Tax
- Environmental Protection Fees
- Other

**Total Levies on International Trade and Transactions**

**Domestic Levies on Goods and Services**

Business and Professional Licenses

- Law Firm Operational Licenses
- Money Services Licenses

Core Government	Entire Public Sector

- Work Permit Fees
  - Annual Permanent Resident Work Fees
  - Immigration Non-Refundable Repatriation Fee
  - Traders' License
  - Local Company and Corporate Management Fees
  - Company Fees Resident
  - Company Fees Non- Resident
  - Company Fees Exempt
  - Company Fees Foreign
  - Bank and Trust Licenses
  - Security Investment Business Licenses
  - Insurance Licences
  - Mutual Fund Administrators
  - Partnership Fees
  - Trust Registration Fees
  - Liquor Licence
  - CUC Licence
  - ICT Licenses
  - Broadcasting Licences
  - Local Vessel Licenses
  - Ship Registration Fees
  - Hotel Licence
  - Firearms Licenses
  - Radio Licenses
  - Special Marriage Licenses
  - Fisheries Licenses
  - Spear Gun Licenses
  - Public Transport Drivers Licenses
  - Public Transport Operator Licenses
  - Miscellaneous Licences
  - HPB Fees
  - Other Levies on Goods and Services
    - Building Permit Fees
    - Planning Fees
    - Land Registry Fees (exec portion)
    - Motor Vehicle Drivers' Licences (exec portion)
    - Motor Vehicle Charges
    - Road Development Fund Charges
    - Court Fees
    - Legal Practitioner Fees
    - Notary Public Fees
    - Health Insurance Fund Fees
    - Pension Plan Registration Fees
    - Tourist Accommodation Tax
    - Misc. Stamp Duty
    - Debit Transaction Fees
    - Patents and Trademarks (exec portion)
    - Cemetery Fees
    - Other Immigration Fees (exec portion)
    - Package Charges
- Total Domestic Levies on Goods and Services**

<b>Levies on Property</b>	
Land Transfer Duty	
• Land Transfer Stamp Duty	
• Land Holding Companies Share Transfer Charge	
• Timeshare Ownership Charges	
Infrastructure Fund Fee	
<b>Total Levies on Property</b>	
<b>Other Levies</b>	
<b>Fines</b>	
Court Fines	
Customs Fines	
Compounded Penalties	
Procedural Fines	
Other Fines	
<b>Total Fines</b>	
<b>Total Coercive Revenue</b>	

**NOTE 2. GOODS AND SERVICES (INCLUDING FEES AND CHARGES)**

	<b>Core Government</b>	<b>Entire Public Sector</b>
<b>Fees and Charges</b>		
• Hospital Fees		
• Garbage Fees		
• Planning Appeal Fees		
• Motor Vehicle Inspection Fees		
• Vehicle Bank Liens		
• Duplicate Vehicle Log Books		
• Vehicle Change of Ownership Fees		
• Vehicle Disposal Fees		
• Disinsection Fees		
• Mail Terminal Credits		
• Law School Fees		
• Customs Special Attendance Fees		
• Marine Survey Fees		
• Motor Vehicle Licence Plate Fees		
• Customised Motor Vehicle License Plate Fees		
• School Fees		
• Professional Legal Fees		
• Warehousing		
• Training Fees		
• Agriculture Fees		
• Electrical Inspection Fees		
• Computing Fees		
• Land Survey Fees		
• Tourist Reservation Fees		
• Examination Fees		

<ul style="list-style-type: none"> <li>• Public Record Fees</li> <li>• Other Immigration Fees</li> <li>• Recycling Fees</li> <li>• Annual Ship Tonnage Charges</li> <li>• Ship Manning Licences</li> <li>• Marine Rescue and Salvage Fees</li> <li>• Audit Fees</li> <li>• Authentication and Apostille of Documents Fees</li> <li>• Naturalisation and Registration Fees</li> <li>• Passport Fees</li> <li>• Drivers Examination Fees</li> <li>• Public Library Fees</li> <li>• Cabinet Appeal Fees</li> <li>• Environmental Service Fees</li> <li>• Baliff Fees</li> <li>• Other Fees</li> </ul>	
<b>Total Fees and Charges</b>	
<b>Sales of Goods</b>	
<ul style="list-style-type: none"> <li>• Postal Stamps</li> <li>• Sale of Agricultural Supplies &amp; Produce</li> <li>• Sale of Advertisements</li> <li>• Canteen Sales</li> <li>• Philatelic Sales</li> <li>• Sale of Laws</li> <li>• Sales of Forms and Tariff Notes</li> <li>• Sales of Financial Services Handbook</li> <li>• Sales of Marine Publications</li> <li>• Sales of Gazettes and Subscriptions</li> <li>• Livestock Sales</li> <li>• Miscellaneous Planning Sales</li> <li>• Other Sales</li> </ul>	
<b>Total Sales of Goods</b>	
<b>Rentals</b>	
<ul style="list-style-type: none"> <li>• Post Boxes/ Franking Machine</li> <li>• School Books and Canteen</li> <li>• Lease of Crown Land</li> <li>• Rentals of Government Housing</li> <li>• Other Rentals</li> </ul>	
<b>Total Rentals</b>	
<b>Other</b>	
<b>Total Goods and Services</b>	

Made in Cabinet the 27<sup>th</sup> day of June, 2006.

Carmena Watler

Clerk of the Cabinet.