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**TRAVEL (DEPARTURE TAX AND ENVIRONMENTAL PROTECTION  
FEE) LAW**

**(1999 Revision)**

Law 11 of 1976 consolidated with Laws 32 of 1979, 6 of 1982, 14 of 1984, 39 of 1985, 5 of 1987, 26 of 1993, 4 of 1997 and 3 of 1998.

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Originally enacted-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  
Law 4 of 1997-24th March, 1997  
Law 3 of 1998-4th March, 1998

Consolidated and revised this 5th day of January, 1999.

*Note (not forming part of the Law): This revision replaces the 1995 Revision of the Travel Tax Law which now should be discarded.*



**TRAVEL (DEPARTURE TAX AND ENVIRONMENTAL PROTECTION  
FEE) LAW**

**(1999 Revision)**

**ARRANGEMENT OF SECTIONS**

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



**TRAVEL (DEPARTURE TAX AND ENVIRONMENTAL PROTECTION  
FEE) LAW**

**(1999 Revision)**

1. This Law may be cited as the Travel (Departure Tax and Environmental Protection Fee) Law (1999 Revision). Short title

2. In this Law - Definitions

“agent” means a person appointed as such under section 3 for the purpose of compliance with this Law;

“Authority” means the Civil Aviation Authority established by section 3(1) of the Civil Aviation Authority Law (1997 Revision). 1997 Revision

“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 (1998 Revision); 1998 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 and includes a seasonal cruise ship and a year-round cruise ship;

“diplomat” means a person accorded diplomatic immunity under the Diplomatic Privileges and Immunities Law (1997 Revision), by any other law of the Islands or by the Governor in writing; 1997 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 twenty-four hours;

traveller” means a person, other than-

- (a) crew;
- (b) a child under twelve 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 the sum of -  
(a) eight dollars from every traveller in every outward bound vessel;  
and  
(b) six dollars from every tourist in a cruise ship,

in respect of which he is appointed, 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.

(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 of 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. (1) Every agent shall collect from every passenger in every outward bound vessel or aircraft an environmental protection fee of two dollars or such other sum as may be prescribed by the Governor in Council in regulations made under subregulation (4). Environmental protection fees

(2) Every agent shall collect from every passenger who is on board, when it moors or anchors within the territorial waters of the Islands, a ship specified by the Minister for the time being responsible for tourism as-

- (a) a seasonal cruise ship, an environmental protection fee of three dollars and twenty cents; and
- (b) a year-round cruise ship, an environmental protection fee of one dollar and sixty cents:

Provided that the Governor in Council may, from time to time, waive or reduce any or all of the fees and duties specified in subsections (1) and (2) in relation to any person or group of persons in Cayman Brac or Little Cayman.

(3) A cruise ship which is not specified in accordance with subsection (2) by the time that it moors or anchors within the Islands' territorial waters shall be deemed to have been specified as a seasonal cruise ship for the purposes of this section

(4) The Governor may, by regulations subject to affirmative resolution, prescribe fees for periods after 30th September, 1999.

(5) For the purposes of this section-

“agent” means the agent to be appointed under subsection (6).

(6) Every person having a full or part proprietorial interest in a vessel or aircraft in the Islands shall appoint an agent in respect of that vessel or aircraft, for the purposes of collecting and accounting for the environmental protection fees referred to in subsection (2).

7. The Governor may make regulations prescribing forms and general administrative provisions for the enforcement of sections 3 to 5. Regulations

Publication in consolidated and revised form authorised by the Governor in Council this 5th day of January, 1999.

Carmena H. Parsons  
Clerk of Executive Council