

CAYMAN ISLANDS

The Travel Tax Law, 1965. The Travel Tax Regulations, 1965.

In exercise of the powers conferred on the Administrator by section 9 of the Travel Tax Law, 1965, the following Regulations are hereby made with the consent of Executive Council -

PRELIMINARY

1—These Regulations may be cited as the Travel Tax Regulations, 1965, and shall come into force simultaneously with the Travel Tax Law, 1965.

2—In these Regulations -

“the Law” means the Travel Tax Law, 1965;

“appropriate customs officer” means, in relation to any ship or aircraft, the officer who, under the Customs Consolidation Law, 1897, gives clearance and authority for the departure of such ship or aircraft from the Cayman Islands;

“month” means every month throughout the financial year.

RETURNS AND RECORDS

3—(1) Every carrier transporting travellers from the Cayman Islands by ship or aircraft shall keep a record in a form acceptable to the Administrator showing -

(a) the number of travellers transported by that carrier and, where tickets are issued to such travellers, the serial numbers of such tickets;

(b) the amount of travel tax collected;

(c) the number of persons exempted from the payment of travel tax together with the reason for the exemption.

(2) The reason for any exemption from, and for the omission in any case to collect, travel tax may be indicated on any such record as aforesaid by the use of the abbreviations set out in the first column hereunder and having the significance indicated in the second column hereunder -

FIRST COLUMN
Abbreviation

SECOND COLUMN
Significance

C. Crew; that is to say, the master, pilot or other person of a ship or aircraft or a member of the crew thereof exempted from the payment of travel tax pursuant to paragraph (a) of subsection (2) of section 3 of the Law.

D. Diplomatic personnel; that is to say, members of the Diplomatic staff of a Mission, or the Head of a Mission or members of any international organisation accorded diplomatic privileges in the Cayman Islands, exempted from the payment of travel tax in accordance with any Law in that regard or in accordance with international custom and usage.

I. Child; that is to say, a person exempted from payment of travel tax pursuant to paragraph (a) of regulation 9.

R. Re-write; that is to say, the issue of a ticket in place of another ticket previously issued to a traveller and in relation to which other ticket travel tax has already been collected.

L. Local travel; that is to say within the Cayman Islands in respect of which no travel tax is payable.

4—Any carrier who in any month transports travellers from the Cayman Islands shall prepare and forward to the Collector within the seven days next following the end of such month a return in the form set out in the Schedule to these Regulations in respect of the travellers transported by that carrier during such month.

5—A copy of each return rendered pursuant to regulation 4 shall be kept by the carrier rendering such return who shall deal therewith in the following manner -

(a) the copies shall be arranged in chronological order based on the date on which each return was rendered;

(b) all copies of returns shall be retained by the carrier and preserved for production to, and inspection by, the Collector.

PAYMENT OF TAX

6—(1) Subject to paragraph (2), payment by a carrier of travel tax due in respect of travellers transported by him in any month shall be made to the Collector at the same time as the carrier is required, pursuant to regulation 4, to deliver to him the return under that regulation.

(2) The Collector may in any case require payment of travel tax to be made by a carrier immediately prior to the departure of a ship or aircraft if he is not satisfied that adequate arrangements for the payment of the tax have been made.

RECEIPTS

7—(1) Subject to paragraph (2), where travel tax is paid to a carrier by a traveller the carrier shall issue to the traveller a receipt for such tax.

(2) If a ticket or other document is issued to, or is held by, a traveller authorising him to be transported by sea or air by a carrier, the carrier may, instead of issuing a receipt, denote on such ticket or other document that the travel tax has been paid and shall, if the traveller is exempt from the travel tax, denote such exemption on the ticket or other document.

INSPECTION

8—(1) The Collector may at all reasonable times require the production of, and may inspect copies of records and returns kept by a carrier pursuant to these regulations and may check the accuracy of such records and returns by requiring the production of, and inspecting, tickets, vouchers or other documents and books of account kept by the carrier.

(2) A carrier who is requested by the Collector to produce pursuant to paragraph (1) any copy of a record, return or any ticket, voucher or other document or any book of account shall comply with such request.

EXEMPTIONS

9—Travel tax shall not be payable by -

- (a) A child under the age of 12 years;
- (b) members of the staff of carriers (including, where the carrier is a corporation, directors and managers

thereof) when travelling from the Cayman Islands on business of the carrier in circumstances in which no charge whatsoever is made by the carrier in respect of such travel;

- (c) transit passengers, i.e. those passengers not stopping or remaining in the Cayman Islands for longer than 48 hours and who are proceeding to a destination other than the place where their journey originated;
- (d) those passengers whose stay in the Cayman Islands is occasioned by mechanical malfunctioning of the aircraft in which they intend to travel;
- (e) those passengers whose reason for entry into the Cayman Islands from an aircraft or ship is due to sickness of an emergency nature;
- (f) those passengers travelling outside the Cayman Islands for medical treatment where such medical treatment is recommended and certified to be necessary by either the Government Medical Officer or the Government Dental Officer.

OFFENCES

10—Any carrier who contravenes or fails to comply with any of the provisions of regulations 3, 5, 7 or 8 shall be guilty of an offence and shall be liable on summary conviction before the Stipendiary Magistrate to a fine not exceeding twenty-five pounds or for a term not exceeding three months.

Made by the Administrator in Executive Council at George Town,
Grand Cayman this 5th Day of February 1965.

Sybil McLaughlin,
Clerk of the Executive Council

Govt. Notice No. 27 of 1965.

Date of Operation 1st April, 1965

THE TRAVEL TAX LAW, 1965.

MONTHLY RETURN OF PASSENGERS DEPARTING FROM THE CAYMAN ISLANDS.

PERIOD TO

Port of

Name of Carrier

Address of Carrier

Airline or Ship*	Date of Departure	Total number of passengers embarked and number of crew	NUMBER OF PASSENGERS EXEMPT FROM TAX UNDER:		Amount of Travel Tax Collected	Remarks	For Official Use
			Section 3 (a) and Regulation 9 (b) Crew and Staff	Section 3 (b) and (c) and Regulation 9 (a) Others			
					£ s. d.		C.R. No. Date Port Cashier

I hereby certify that the particulars shown above are true and correct

Date

* In the case of ships, details are to be forwarded in regard to each ship.

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Carrier or his Agent

