

CAYMAN ISLANDS



Civil Aviation Authority Law (2015 Revision)

AIRPORTS (SECURITY TAX) REGULATIONS

(2016 Revision)

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PUBLISHING DETAILS

Revised under the authority of the Law Revision Law (1999 Revision).

The Airports (Security Tax) Regulations, 1985, made the 5th February, 1985, consolidated with the-

Airports (Security Tax) (Amendment) Regulations, 1990, made the 30th October, 1990.

Airports (Security Tax) (Amendment) Regulations, 1995, made the 10th January, 1995.

Airports (Security Tax) (Amendment) Regulations, 1998, made the 6th October, 1998.

Airports (Security Tax) (Amendment) Regulations, 2002, made the 27th

September, 2002, and

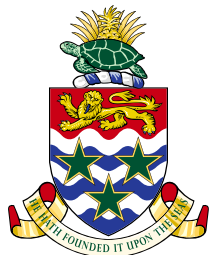
Airport (Security Tax) (Amendment) Regulations, 2016 made 30th March, 2016.

Consolidated and revised this 28th day of July, 2016.

Note (not forming part of the Regulations): This revision replaces the 2003 Revision which should now be discarded.



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Arrangement of Regulations

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Citation

1. These regulations may be cited as the Airports (Security Tax) Regulations (2016 Revision).

Definitions

2. (1) In these regulations —
 - “**airport**” means an airport designated under the *Airports Authority Law* (2005 Revision);
 - “**carrier**” means a person having a proprietorial interest in an aircraft;
 - “**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;
 - “**outward bound aircraft**” means an aircraft about to journey from the Islands to a jurisdiction thereout; and

“**traveller**” means a person not under the age of twelve years, other than a member of the crew of an aircraft carried thereon for the exclusive purpose of taking part in the management of its service.

- (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.

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-General the sum of ten dollars and fifty cents 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 flight on his return journey.

Penalty

4. Any carrier in contravention of regulation 3 is liable to pay to the Director-General a sum equal to five times the security tax not collected, which amount shall be assessed by the Director-General whose decision shall be final.

Offence

5. Any carrier who fails to pay the Director-General any amount assessed under regulation 4 commits an offence and is liable upon summary conviction to a fine of fifty dollars and also the Court so convicting shall order payment of the amount assessed as part of the said penalty imposed.

Recovery of debt

6. Any security tax due under regulation 5 is recoverable by the Director-General as a civil debt.



Publication in consolidated and revised form authorised by the Cabinet this 30th day of August, 2016.

Kim Bullings
Clerk of Cabinet

