

CAYMAN ISLANDS



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

(2026 Revision)

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PUBLISHING DETAILS

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(part), 3 of 1998, 3 of 1999, 14 of 2001, 17 of 2002, 28 of 2012 and as amendeded by the Citation of Acts of Parliament Act, 2020 [Act 56 of 2020].

Revised under the authority of the *Law Revision Act (2020 Revision)*.

Originally enacted —

Law 11 of 1976-25th 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

Law 3 of 1999-14th April, 1999

Law 14 of 2001-25th May 2001

Law 17 of 2002-11th September, 2002

Law 28 of 2012-15th November, 2012

Act 56 of 2020-7th December, 2020.

Consolidated and revised this 31st December, 2025.

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



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**TRAVEL (DEPARTURE TAX AND
ENVIRONMENTAL PROTECTION FEE) ACT**
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CAYMAN ISLANDS



**TRAVEL (DEPARTURE TAX AND
ENVIRONMENTAL PROTECTION FEE) ACT**
(2026 Revision)

Short title

1. This Act may be cited as the *Travel (Departure Tax and Environmental Protection Fee) Act (2026 Revision)*.

Definitions

2. In this Act —

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

“**Authority**” means the Civil Aviation Authority established by section 3(1) of the *Civil Aviation Authority Act (2015 Revision)*.

“**carrier**” means a person having a full or part proprietorial interest in a vessel;

“**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 Act (1997 Revision)*, by any other law of the Islands or by the Governor in writing;

“**in transit**” in relation to a traveller on an aircraft, means a person who is passing through the Islands for a period of less than twenty-four hours en route to another jurisdiction;

“**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;

“**traveller**” means a person, other than —

- (a) a member of the crew of an aircraft being carried on the aircraft for the sole purpose of taking part in the provision of services on the aircraft;
- (b) a diplomat;
- (c) a child under twelve years of age; or
- (d) a person who is in transit in 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 that carrier has an interest.

Duty of agents

4. (1) Every agent shall collect the sum of twenty-six dollars from every traveller in every outward bound vessel in respect of which that agent is appointed and account therefor in the following manner —
 - (a) where the vessel is an aircraft, ten dollars to the Cayman Islands Government and sixteen dollars to the Authority; and
 - (b) where the vessel is neither an aircraft nor a cruise ship, twenty-six dollars to the Cayman Islands Government,and every traveller shall, on demand, pay the said amount to the agent.
- (2) Every agent shall collect the sum of six dollars from every tourist in a cruise ship in respect of which that agent is appointed, and account therefor to the Cayman Islands Government in the manner prescribed and every tourist shall, on demand, pay the said amount to the 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 Cayman Islands Government (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 Cayman Islands Government (as the case may be), whose decision shall be final.



- (2) A traveller or tourist who fails to comply with section 4 commits an offence and is liable on summary conviction to a fine of five times the amount of that person's default.
- (3) Amounts due to the Authority or Cayman Islands Government (as the case may be) under subsection (1) are recoverable by them as civil debts.

Environmental protection fees

- 6.** (1) Every agent shall collect —
- (a) from every traveller and tourist in every outward bound vessel an environmental protection fee of two dollars; and
 - (b) from every traveller and tourist in every outboard aircraft, an environmental protection fee of four dollars,
- or such other sum as may be prescribed by the Cabinet in regulations made under subsection (4).
- (2) Every agent shall collect from every tourist 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 Cabinet 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 Cabinet may, by regulations subject to affirmative resolution, prescribe fees.
- (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 proprietary 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).

Regulations

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

**Publication in consolidated form authorised by the Cabinet this 28th day of
January, 2026.**

Kim Bullings
Clerk of the Cabinet



ENDNOTES

Table of Legislation history:

SL #	Act/Law #	Legislation	Commencement	Gazette
	56/2020	Citation of Acts of Parliament Act, 2020	3-Dec-2020	LG89/2020/s1
	28/2012	Travel (Departure Tax and Environmental Protection Fee) (Amendment) Law, 2012	11-Dec-2012	GE123/2012/s3
		Travel (Departure Tax and Environmental Protection Fee) Law (2003 Revision)	28-Jul-2003	G15/2003/s13
	17/2002	Travel (Departure Tax and Environmental Protection Fee) (Amendment) Law, 2002	30-Oct-2002	GE34/2002/s2
	14/2001	Travel (Departure Tax and Environmental Protection Fee) (Amendment) (Variation of Fees) Law, 2001	1-Jun-2001	GE11/2001/s18
		Travel (Departure Tax and Environmental Protection Fee) Law (2000 Revision)	25-Apr-2000	G9/2000/s5
	3/1999	Travel Tax (Amendment) Law, 1999	7-Jun-1999	G12/1999/s2
		Travel (Departure Tax and Environmental Protection Fee) Law (1999 Revision)	15-Mar-1999	G6/1999/s8
	3/1998	Miscellaneous Provisions (Fees and Duties) (Temporary) (Amendment) (Environmental Protection Fees) Law, 1998	14-Apr-1998	G8/1998/s3
	4/1997	Miscellaneous Provisions (Fees and Duties) (Temporary) Law, 1997	22-Apr-1997	GE4/1997/s2
	26/1993	Travel Tax (Amendment) Law, 1993	1-Jan-1994	GE.14Dec/1993/s3
	5/1987	Travel Tax (Amendment) Law, 1987		G8/1987/s2
	39/1985	Travel Tax (Amendment) Law, 1985	1-Jan-1986	GE.24Dec/1985/s4
	14/1984	Travel Tax (Amendment) Law, 1984	1-Jan-1985	GE.29Aug/1984/s1
	6/1982	Travel Tax (Amendment) Law, 1982	1-Jan-1983	G22/1982/s1
	32/1979	Travel Tax (Amendment) Law, 1979	17-Dec-1979	G26/1979/s2
	11/1976	Travel Tax Law, 1976	2-Aug-1976	G16/1976/s4





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