



Ref: ACCOUNT_NUMBER

Date:

RESORT
NAME COMPANY
PO BOX
POSTAL_CODE
ADDRESS_1
ADDRESS_2
COUNTRY

Dear SALUTATION,

RE: UNPAID ACCOMMODATION TAX

According to the Department of Tourism records you have not yet paid your accommodation tax for the month of **PERIOD**.

Tax is due and payable not later than 28 days after the last day of the month in which the tourist accommodation and services were provided. The tax is now overdue and it is subject to a 20 percent surcharge under Section 8 of the Tourist Accommodation (Taxation) Law (1996 Revision).

Please also note that interest will be charged on the tax and surcharge due from the date it became due and payable until the date of payment at the prescribed rate, in accordance with Section 9 of the Tourist Accommodation (Taxation) Law (1996 Revision).

Please remit the full amount of tax and surcharge to this office immediately.

If you have no tax to declare you must submit a nil return.

Within 14 days, if you fail to submit payment of the above or a nil return, your tax will be assessed in accordance with Section 7 of the Tourist Accommodation (Taxation) Law (1996 Revision). The tax assessed will attract a 20 percent surcharge plus interest at the prescribed rate from the date it became due and payable until the date of payment.

For queries regarding the above, please contact

Yours faithfully,

Revenue and Compliance Accountant

Cayman Islands Department of Tourism

Regatta Office Park, Windward 3, PO Box 67, Grand Cayman KY1-1102, CAYMAN ISLANDS

Tel: (345) 949-0623 Fax: (345) 949-5053

Web: www.caymanislands.ky www.divecayman.ky