

**CAYMAN ISLANDS
THE TRADE AND BUSINESS LICENSING BOARD
THE TRADE AND BUSINESS LICENSING LAW**

Every person or company carrying on a trade or business must take out an annual license in respect of each place where such trade or business is carried on.

Every application for a license grant or renewal shall be in the prescribed form, made out in DUPLICATE and forwarded with the appropriate fee to: -

**The Secretary
The Trade & Business Licensing Board,
Dept. of Immigration
P.O. Box 1098GT
Grand Cayman, B.W.I.**

All licenses granted under this law shall, unless renewed, expire on the first anniversary of their date of grant or renewal.

Applicants are advised that the Board may attach such conditions or restrictions to a license as it may deem fit.

Every licensee under this law, who during the currency of the License, changes his address, or being a corporation, its corporate identity, or the scope of its trade or business, shall forthwith notify the Secretary of the Board.

**ALL LICENCES MUST BE FRAMED BY THE LICENSEE AND PUBLICLY DISPLAYED
ON THE PREMISES TO WHICH THE LICENCE RELATES.**

SCHEDULE OF FEES W.E.F. NOVEMBER 16, 1998

- * Amended. Refer to Gazette no. 12, dated 5. 6. 2000
- ** Amended. Refer to Gazette no. 12, dated 1.6.2001
- *** Amended. Refer to Gazette no. 05, dated 14.1.2002

PROFESSIONAL

For the purposes of this heading -

"Firm" means a company, a partnership or other business enterprise;

"Member" means a partner, director, associate or other professional employee; and

"Professional" includes accountant, actuary, architect, engineer, lawyer, statistician and surveyor.

TRADE OR BUSINESS

1.	** Accountant	including auditor, actuary, bookkeeper and statistician	\$1500 ^{-For each professional member of the business}
1A.	*** Accountancy Firms	A firm of 1 - 5 accountants and other professionals A firm of 6 - 10 accountants and other professionals A firm of 11 - 15 accountants and other professionals A firm of 16 - 20 accountants and other professionals A firm of 21 - 25 accountants and other professionals A firm of 26 or more accountants and other professionals	Exempt \$15,000 \$30,000 \$45,000 \$160,000 \$300,000
2.	Agent	including airline, shipping or travel agent, salesman or advertising agent or consultants, and any other professional agent not mentioned herein.	\$750 ^{-For each professional member of the business}

3.	** Architect, Engineer, Surveyor or Computer Specialist	including any architect, civil, electrical, or mechanical engineer, land or quantity surveyor or any other professionally qualified persons in the field of construction.	\$1500	-For each professional member of the business
4.	Auctioneer	being a person other than a Government Officer or an Officer of The Court acting in the course of his duties who sells or offers for sale any kind of property or right to property to another whether by public auction or private treaty.	\$750	-For each professional member of the business
5.	Broker	being a person who for a commission or other reward negotiates contracts between other brokers or principals and includes a commission agent a del credere agent and factor.	\$750	-For each professional member of the business
6.	Insurance Agent	Including an agent broker or underwriter engaged in the business of insurance or assurance.	\$350	
	Sub-agents		\$125	
7.	Real Estate Agent	being a person who as a principal or agent deals or offers to deal in real estate or tenancies thereof.	\$750	-For each professional member of the business
8.	*** Law Firms -	A firm of 1 - 5 lawyers and other professionals A firm of 6 - 10 lawyers and other professionals A firm of 11 - 15 lawyers and other professionals A firm of 16 - 20 lawyers and other professionals A firm of 21 - 25 lawyers and other professionals A firm of 26 or more lawyers and other professionals	Exempt \$15,000 \$30,000 \$45,000 \$160,000 \$300,000	
9.	*** Firms of professionals other than accountants and lawyers	A firm of 1 - 5 professionals A firm of 6 - 10 professionals A firm of 11 - 15 professionals A firm of 16 - 20 professionals A firm of 21 - 25 professionals A firm of 26 - 30 professionals	Exempt \$15,000 \$25,000 \$40,000 \$50,000 \$100,000	

TRADES & TECHNICAL

1.	Baker	including a person carrying on the business of making bread, buns, cakes, biscuits, pastries and other article of food incidental thereto. (i) a business employing 7 or less persons (ii) a business employing 8 – 15 persons (inclusive) (iii) a business employing 16 or more persons	\$350 \$1000 \$3000	
2.	Barber	any person engaged in the trimming and styling of men's hair.	\$150	

3.	Building and Engineering Trade	including any person carrying on the business of a mason, carpenter, joiner plasterer, painter, electrician, plumber, welder, or other trade within the construction industry with less than ten employees.	\$750
4.	Hairdresser	including beautician, manicurist, and pedicurist	\$350
5.	Job Printer	including all persons carrying on the business of printing other than newspaper printing.	\$500
6.	Launderer	including any person carrying on the business of cleaning of wearing apparel, household textiles and other materials by means of immersion in water or otherwise with or without the addition of soap, dry solvent or other cleaning aids and includes the pressing or ironing of any such material by any means whatsoever save laundry services rendered by individuals or family units in premises not normally open to the public.	\$300
7.	Retailer	including any person who buys from a merchant or who himself imports and offers for sale direct to the public in small quantities and who manufactures and sells his own products.: -	
		(i) For a business with 800sq.ft. or less selling area	\$200
		(ii) For a business with 801 – 1200sq.ft. selling area	\$450
		(iii) For a business with 1201 – 1500sq.ft. selling area	\$1200
		(iv) For a business with 1501 – 2000sq.ft. selling area	\$2000
		(v) For a business with 2001 – 4000sq.ft. selling area	\$3000
		(vi) For a business with over 4000sq.ft. selling area	\$4000
8.	Service Station Garage or Marina	including any person carrying on the business in any premises of fuelling motor vehicles with petroleum or diesel or of lubricating such vehicles or of repairing tyres or tubes of such vehicles and also includes any marina for the servicing of sailing or power boats.	
		(i) a business which consists only of a service station	\$800
		(ii) a business which consists of a garage or marina, with or without a service station	\$800
		(iii) a business which consists of a service station, with or without a garage or marina, but with a convenience store of 801 square or less of selling area	\$1,500
		(iv) a business which consists of a service station, with or without a garage or marina, but with a convenience store of 801 square feet or more of selling area	\$2,000
		providing that any service station or garage other than in West Bay or George Town shall pay at the rate of 50%	
9.	Shoe Repairs	including a person who repairs boots and shoes	\$150
10.	Super Cargo	including the master or other person selling goods on board any vessel within the waters of the Islands excluding local fishermen.	\$600
11.	Tailor	including dressmaker and fitter and repairer of clothes.	\$150
12.	Undertaker	including a mortician and embalmer.	\$600

COMMERCE

1.	** Bulk Fuel Installation	being the business of storing for distribution to other persons petroleum products or other fuel products, except propane gas. Propane Gas	\$125,000 \$12,500
2.	Contractor	including any person carrying on the business of building or civil engineering contracting. a business employing 10 or less persons a business employing 11 or more persons any other person, being a company carrying on such a business, to whom a license has been granted under section (11)(1)of Local Companies (Control) Law (1999 Revision).	\$1,000 \$3,500 \$25,000
3.	Merchants and Wholesalers	including a person who imports or holds goods for sale or resale to retailers. (i) For a business with 800sq.ft. or less of selling area (ii) For a business with 801sq.ft. to 1,200sq.ft. of selling area (iii) For a business with 1,201sq.ft. to 1,500sq.ft. of selling area (iv) For a business with 1,501sq.ft. to 2,000sq.ft. of selling area (v) For a business with 2,001sq.ft. to 4,000sq.ft. of selling area (vi) For a business with more than 4,000sq.ft. of selling area	\$2,000 \$2,250 \$3,000 \$4,000 \$6,000 \$7,500
4.	* Restaurateur	including any person other than a hotel operator or a guest house operator carrying on in any premises the business of selling or offering for sale, food or drink for human consumption on or off the premises- (The Finance Law 2000). (i) a business with seats for 30 or less customers (ii) a business with seats for 31-60 customers (iii) a business with seats for 61-100 customers (iv) a business with seats for 101-150 customers (v) a business with seats for 151-200 customers (vi) a business with seats for over 200 customers	\$325 \$500 \$1000 \$1600 \$2500 \$3500

INDUSTRY AGRICULTURE AND PRIMARY ACTIVITIES

1.	Agricultural Production and Agrobased Industries	including turtle, poultry and small animal husbandry, hydroponics	EXEMPT
2.	Block making Quarrying and Building Materials	including any person carrying out the business of making blocks or building components.	\$4,000
3.	Miscellaneous Manufacturing	including jewellery manufacturer.	\$400

