

SCHEDULE 1

(sections 18, 21, 23, 25, 32, and 38)

FEES**Part A**

Description	Section	Fee
1. Application fee (non-refundable)	18(2)(b)(ix)	\$75
2. Licence fee	18(2)(b)(x)	As set out in the respective category in Part B
3. Renewal fee	18(2)(b)(x), 23(2)	As set out in the respective category in Part B
4. Re-submission fee	18(4)	\$50
5. Expedited licence fee	21(5)	\$400 (In addition to the relevant licence fee in No. 2 and the processing fee.)
6. Expedited renewal of licence fee	21(5)	\$100 (In addition to the relevant licence fee in No. 2 and the processing fee.)
7. Amendment fee	25	\$50



8.	Inspection of Register fee	32(3)	\$10
9.	Non-refundable processing fee (Appeals)	38(1)	\$100

Part B

The respective licence and renewal fee shall be as set out below —

Professional

For the purposes of this heading —

“affiliated agent” means a real estate agent who trades under, or holds out to be affiliated with, a name that is the same as, or similar to, or the derivative of, the name of a real estate agency licensed under this Law under item 11;

“computer specialist” means a person (whether industry certified or not) involved in the development, assembly, building, maintenance or repair of computer equipment and computer programmes or similar work relating to computers;

“deals in”, for land, means to deal, or offer to deal in the land, or both, by any or all of the following transactions relating to the land —

- (a) purchases;
- (b) sales; or
- (c) rentals, tenancies or leasing;

“firm” means a company, a partnership or other business enterprise;

“member” means a partner, director, associate or other professional;

“other professional” means —

- (a) a person who engages in a trade or business (such as an accountant, actuary, architect, engineer, statistician and surveyor) which is different from the employer’s main trade or business; and
- (b) a person who provides chargeable services in a trade or business to the employer’s customers;

“professional” includes accountant, actuary, architect, civil engineer, electrical engineer, land surveyor, mechanical engineer, quantity surveyor, statistician, surveyor, or similar profession; and

“outsourced employee” means a person who —

- (a) is employed to a trade or business which provides staffing for other businesses and is deployed to work in other trades or businesses for short periods of time or on a long term basis; and



- (b) provides chargeable services in the trade or business to the employer's customers.

Category of trade or business	Fee	
1. Accountant	including auditor, actuary, bookkeeper and statistician	\$2,000 for each professional member of the business
2. Accountancy firms-	the fee in No.1 for each accountant employed to the firm is in addition to the fee set out below —	
	(a) A firm of 1-5 accountants and other professionals;	Exempt
	(b) A firm of 6-10 accountants and other professionals;	\$20,000
	(c) A firm of 11-15 accountants and other professionals;	\$40,000
	(d) A firm of 16-20 accountants and other professionals;	\$60,000
	(e) A firm of 21-25 accountants and other professionals;	\$200,000
	(f) A firm of 26-30 accountants and other professionals;	\$250,000
	(g) A firm of 31-40 accountants and other professionals;	\$300,000
	(h) A firm of 41-50 accountants and other professionals;	\$350,000
	(i) A firm of 51 or more accountants and other professionals	\$400,000
3. Agency providing temporary employees		\$1,000 for each agency and \$750 for each outsourced employee <i>Outsourced employee fee not applicable where employee is Caymanian</i>
4. Agent	including airline, shipping or travel agent, salesman, immigration assistance agent, advertising agent, consultant, and any other professional agent not mentioned herein	\$1,000
5. 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
6. Broker	being a person who, for a commission or other reward, negotiates contracts between other brokers or principals and includes a commission agent, a <i>del credere</i> agent and factor	\$750 for each professional member of the business
7. Computer specialist		\$1,500



8. Firms of professionals in the construction sector (accountants excluded)	In addition to the fee at No. 10 for each professional employed in the firm — (a) A firm of 1-5 professionals; (b) A firm of 6-10 professionals; (c) A firm of 11-15 professionals; (d) A firm of 16-20 professionals; (e) A firm of 21-25 professionals; or (f) A firm of 26 or more professionals	Exempt \$1,500 \$2,500 \$4,000 \$5,000 \$10,000
9. Property developer	being a person who carries out property development	\$750
10. Professionals in the construction sector (accountants excluded)	including architect, civil engineer, electrical engineer, mechanical engineer, land surveyor, quantity surveyor or any other professional in the construction sector	\$1,500 for each professional member of the business
11. Real estate agency or real estate agent, or both	a real estate agency (an "agency") or being a real estate agent (an "agent"), or both, who as an agent deals in land	\$750 for each agency, plus an additional \$750 for each affiliated agent of the agency; or \$750 for a self-employed agent who is not an affiliated agent
12. Recruitment and selection agency		\$1,000 in addition to \$750 for each outsourced employee

Trades and Technical

	Category of trade or business	Fee
1. Baker	including a person carrying on the business of making bread, buns, cakes, biscuits, pastry and any other article of food incidental thereto — a business employing 7 or fewer persons a business employing 8 to 15 persons a business employing 16 or more persons	\$350 \$1,000 \$3,000
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. Car and Scooter rental or Car and Scooter Equipment Rental, or both		\$300
5. Car wash	including mobile car wash	\$300



6. Gardening	including landscaping	\$300
7. Health and fitness business	including personal trainers	\$300
8. Janitorial		\$300
9. Hairdresser or Massaging Spa Operator (non-medical), or both	including beautician, manicurist and pedicurist	\$350
10. Job Printer	including all persons carrying on the business of printing other than newspaper printing	\$500
11. 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
12. Music and dance schools		\$300
13. Photography and videography services		\$300
14. Pre-school care and child care		\$300
15. Property Management or Property Maintenance, or both	including office equipment and minor building maintenance	\$300
16. Recycling		\$300
17. 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 —	
	for a business with 800 square feet or less of selling area —	\$200
	for a business with 801-1200 square feet of selling area —	\$450
	for a business with 1201-1500 square feet of selling area —	\$1200
	for a business with 1501-2000 square feet of selling area —	\$2000
	for a business with 2001-4000 square feet of selling area —	\$3000
	for a business with more than 4000 square feet of selling area-	\$4000
18. 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 —	

	for a business which consists only of a service station —	\$800
	for a business which consists of a garage or marina, with or without service station —	\$800
	for a business which consists of a service station with or without a garage or marina, but with a convenience store of 800 square feet or less of selling area —	\$1500
	for 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-	\$2000:
	Provided that any service station or garage on Grand Cayman other than in West Bay or George Town shall pay at the rate of fifty per cent.	
19. Shoe Repairs	including a person who repairs boots and shoes	\$150
20. Super Cargo	including the master or other person selling goods on board any vessel within the waters of the Islands, excluding local fishermen	\$600
21. Tailor	including a dressmaker and a fitter and repairer of clothes	\$150
22. Training	Including education and career guidance services	\$300
23. Undertaker	including a mortician and an embalmer	\$600
24. Weddings, event planning, disc jockeys, entertainment		\$300
25. Security and Investigation	including a person carrying on the business of private investigation, debt collection or serving summonses or other legal process, and similar business operations	\$300
26. Payday Lending	being in the business of making cash loans or cash advances	\$300
27. Courier Services	being in the business of transporting packages or documents	\$300
28. Graphic and Web Design		\$300

Commerce

	Category of trade or business	Fee
1. Bulk Fuel Installation	being the business of storing, for distribution to other persons, petroleum products or other fuel products, except propane gas	\$125,000
	Propane gas	\$12,500
2. Contractor	including any person carrying on the business of building or civil engineering contracting or labour broking	
	(a) a business employing ten or fewer persons —	\$1,000



	(b) a business employing eleven or more persons —	\$3,500
	any other person, being a company carrying on such a business, to whom a licence has been granted under section 11(1) of the <i>Local Companies (Control) Law (2019 Revision)</i>	\$25,000
3. Merchants and Wholesalers	including a person who imports or holds goods for sale or resale to retailers —	
	for a business with 800 square feet or less of selling area —	\$2,000
	for a business with 801-1200 square feet of selling area —	\$2,250
	for a business with 1201-1500 square feet of selling area —	\$3,000
	for a business with 1501-2000 square feet of selling area —	\$4,000
	for a business with 2001-4000 square feet of selling area —	\$6,000
	for a business with more than 4000 square feet of selling area —	\$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 —	
	for a business with seats for 30 or fewer customers —	\$325
	for a business with seats for 31 to 60 customers —	\$500
	for a business with seats for 61 to 100 customers —	\$1,000
	for a business with seats for 101 to 150 customers —	\$1,600
	for a business with seats for 151 to 200 customers —	\$2,500
	for a business with seats for more than 200 customers —	\$3,500
5. Secondhand dealer	Excluding exempt persons	\$1,000
6. Vendor of intoxicating liquor	being a business which is an applicant for a licence or the renewal of a licence under the Liquor Licensing Law (2000 Revision) but excluding merchants and wholesalers, restaurateurs, service stations and any other business for which the disposal of intoxicating liquor is only a part of the goods or services offered and for which this Schedule provides an appropriate category	\$100

Industry, Agriculture and Primary Activities

	Category of trade or business	Fee
1. Agricultural production and agro based industries	including turtle, poultry and animal husbandry, hydroponics	Exempt
2. Block making, quarrying and building materials	including any person carrying on the business of making blocks or building components	\$4,000
3. Jewellery manufacturer		\$400
4. Miscellaneous manufacturing		\$400
5. Newspaper Printer	being any person carrying on the business of printing and	\$2,000



	publishing a newspaper or magazine-	per publication
6. Transportation		
Land	including any person operating a public bus, taxi or jitney service	\$250
Sea	including any person operating ferries, etc., or water sports service	\$200
7. Utility Services	including the operating of desalination or well water services providing water to the public; the provision of a service for emptying cesspools and septic tanks —	
	a bulk water distributor's business —	\$5,000
	a retail water distributor's business —	\$2,000
	a business of emptying or maintaining cesspools or septic tanks —	\$300
	any other person being a company carrying on such a business to whom a licence has been granted under section 11(1) of the <i>Local Companies (Control) Law (2019 Revision)</i> —	\$5,000

Miscellaneous

Category of trade or business	Fee
Any other business or trade not specified herein in which a service is offered for reward	\$300
A non-resident company or an exempted company or limited liability company	\$800

Licensing Fee for Little Cayman and Cayman Brac

A trade or business carried out in Cayman Brac or Little Cayman the relevant fee shall be fifty percent of the respective licence fee or renewal fee set out in this Schedule.

