



CAYMAN ISLANDS
2024 SENTENCING
GUIDELINES
OFFENCES OF DISHONESTY

(in force from 1 December 2024)

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FOREWORD

The first iteration of Sentencing Guidelines for the Cayman Islands Courts was published in 2002 by the Sentencing Advisory Committee (SAC) established by the former Chief Justice, Sir Anthony Smellie,¹ in 1998, to provide a framework for the exercise of judicial discretion to ensure that sentences are consistent, just and proportionate and to promote public understanding and confidence in sentencing and in the criminal justice system. I would note that the sentencing guidelines are intended to achieve consistency of approach, not uniformity of sentence, and that the judge or magistrate still retains the discretion to determine the appropriate sentence within the applicable range, taking into account the infinitely varied features of both the offence and the offender.

The 2002 guidelines were well received and provided a framework for the assessment of culpability and harm that has proved invaluable. In 2015, the Criminal Justice Reform Committee (CJRC), the successor to the SAC, developed more comprehensive guidelines under the leadership of the late Justice Charles Quin QC.² These guidelines identified general sentencing principles as well as two sets of offence specific guidelines dealing with offences of (1) robbery and (2) burglary which were at the time of increasing concern.

The CJRC, now under the able stewardship of the Hon. Justice Cheryll Richards KC, has continued the important work of developing guidelines. These Sentencing Guidelines for Offences of Dishonesty are the culmination of that effort.

These 2024 Sentencing Guidelines for Offences of Dishonesty are a necessary complement to the 2015 Sentencing Guidelines which made provision for them in the Index at section 4(g) and (i). These 2024 Sentencing Guidelines for Offences of Dishonesty cover a much wider range of offences than originally anticipated. The Index to the 2015 Guidelines has been updated and may be found on page 8 of these 2024 Sentencing Guidelines for Offences of Dishonesty.

A considerable amount of work was undertaken by the CJRC to produce these Sentence Guidelines. I record my gratitude to Justice Richards KC for guiding the process. She joins me in extending sincere thanks to the other members of the CJRC who gave of their time, knowledge and experience, with special thanks to our former Court Administrator, Mr. Kevin McCormac, who has continued to provide invaluable assistance to the CJRC notwithstanding his retirement from the Cayman Islands Law Courts, and to Ms Suzanne Livingstone who provided the necessary administrative support.

These Guidelines come into force with effect from 1 December 2024.

The Hon. Justice Margaret Ramsay-Hale
Chief Justice of the Cayman Islands
October 2024

¹ Smellie, A. Chief Justice 'Statement on Tariffs and Guidelines for Sentencing for Certain Offences' 16-Jan-2002 <<https://judicial.ky/wp-content/uploads/sentencing-guidelines/Chief-Justices-Sentencing-Guidelines-16.1.2002.pdf>>

² Cayman Islands Sentencing Guidelines – October 2015 <<https://judicial.ky/wp-content/uploads/sentencing-guidelines/CI-Sentencing-Guidelines-2015-October-Complete.pdf>>
October 2024

OFFENCES OF DISHONESTY

PART A - GENERAL PRINCIPLES – Offences of Dishonesty

1. In relation to each offence, determinants of seriousness are described relating both to the harm caused (or likely to be caused) by the offending behaviour and to the culpability of the offender. Additional offence specific aggravating factors are also described where appropriate as examples of where significant additional harm may be present. Where such a factor is present, it may move the offence higher up the range within which it is categorised or may be sufficient to move the offence into a higher category.
2. Although these guidelines reflect those developed for use in England & Wales, there are a number of differences derived from the different experiences of dishonesty in this jurisdiction and the different maximum penalties provided.
 - In *R. v Aspinall*, CICA 16/2016, the CICA provided that, where the maximum sentence is higher in this jurisdiction than in England & Wales, it is appropriate for there to be an uplift to the starting points and ranges provided under the guidelines that apply in England & Wales. So, for example, in relation to the offence of theft where the maximum sentence in the Cayman Islands is 10 years' imprisonment where the value exceeds CI\$5,000 compared with 7 years in England & Wales, in this guideline an uplift of approximately 43% has been applied;
 - In the Cayman Islands, offences of dishonesty have the potential to undermine the integrity of the Islands as a centre for the financial sector and for tourism. This is reflected in the seriousness factors as appropriate.
 - Where the offence includes transactions that take place across national borders, this is likely to further aggravate the seriousness of the offence and is again included as an additional aggravating factor where appropriate.
3. Whilst these guidelines reflect the level of seriousness indicated by the Cayman Islands Parliament when it set the maximum sentence for each offence, it is not generally appropriate to assume that sentencing levels will be the same for all offences with the same maximum penalty. The Parliament must of necessity adopt a broad approach categorising offences into general levels of seriousness. The commonly occurring types of offending within each offence category is, however, likely to vary. The guidelines seek to establish the parameters of seriousness and to set out the approach to sentencing in the light of those parameters. So, for example, these guidelines include two offences which each have a maximum penalty of 14 years, namely, blackmail and handling stolen goods. In practice, the types of offending likely to come before a court mean that the sentences in relation to blackmail will be pitched at a higher level than those relating to handling stolen goods. As always, the Court can move outside the guideline where the offence before it falls well outside the normal parameters of seriousness.
4. The term 'Community based sentence' has been used in these Guidelines to describe the range of sentences which are not custodial or financial nor a discharge. These are set out primarily in the Alternative Sentencing Act (2008 Revision) and in sections 42ff of the Penal Code (2024 Revision).

5. The Court will also take into account general factors that apply to all offences. These are set out in the **General Principles** part of the Sentencing Guidelines (2015).
6. For many offences of dishonesty, an important factor in assessing seriousness is often the value involved. When the value to the loser of the items involved exceeds the actual monetary value, this is likely to be relevant to the assessment of seriousness and is referred to in each offence guideline where appropriate. Where the loss that results is less than that intended or risked (perhaps because the offence was detected early enough to prevent the loss occurring), **intended** loss should be used in assessing value.
7. Where the guideline provides for an assessment of the **risk of loss**, the Court will consider both the likelihood of harm occurring and the extent of it if it does. Risk of loss is less serious than actual or intended loss. Where the offence has caused risk of loss but no (or much less) actual loss the normal approach is to move down to the corresponding point in the next category. This may not be appropriate if either the likelihood or extent of loss risked is particularly high.
8. For aggravating factors, in addition to the existence of recent and relevant previous convictions, these will include where the offender was already on bail in relation to other offences or subject to a relevant court order or post-release licence.
9. For mitigating factors, where it is not an element in determining the level of culpability this will include the age and/or lack of maturity of the offender where it affects the responsibility of the offender for the offending behaviour and any mental disorder or learning difficulty of the offender where linked to the commission of the offence. Where the offender is the sole or primary carer for dependants, that may be relevant in accordance with usual sentencing principles.
10. Where an offender had previous good character and/or exemplary conduct, that may also be relevant. This element is different from having no previous convictions. The more serious the offence, the less the weight which is normally attributed to this factor. Where the previous good character/exemplary conduct has been used to facilitate the offence (for example, by enabling the offending to be concealed from detection), this may constitute an aggravating factor.

PART B – EXTRACTS OF PENAL CODE (2024 Revision)

Basic definition of theft

235. (1) A person commits theft if the person dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it; and “**thief**” and “**steal**” shall be construed accordingly.

Theft

241. A person who commits a theft commits an offence and —

- (a) where the value of the thing stolen does not exceed five thousand dollars, is liable on summary conviction to imprisonment for seven years; and
- (b) where the value of the thing stolen exceeds five thousand dollars, is liable on conviction on indictment to imprisonment for ten years.

Obtaining property by deception

247. (1) A person who by any deception dishonestly obtains property belonging to another, with intention of permanently depriving the other of it commits an offence and is liable to imprisonment for ten years.

Intent to defraud the Government

247A. A person who, with intent to defraud the Government, —

- (a) wilfully makes, delivers or causes false or fraudulent information to be made to a person employed in the public service relating to the collection of money for the purposes of general revenue;
 - (b) wilfully omits information required to be provided to a person employed in the public service relating to the collection of money for the purposes of general revenue, where required by law; or
 - (c) wilfully obstructs, hinders, intimidates or resists a person employed in the public service in the collection of money for the purposes of general revenue,
- commits an offence.

Obtaining pecuniary advantage by deception

248. (1) A person who by any deception dishonestly obtains for themselves or another any pecuniary advantage commits an offence and is liable to imprisonment for five years.

Obtaining services by deception

250. (1) A person who by any deception dishonestly obtains services from another commits an offence.

Obtaining a money transfer by deception

251. (1) A person who, by any deception, dishonestly obtains a money transfer for themselves or another commits an offence.

Dishonestly retaining a wrongful credit

253. (1) A person commits an offence if —

- (a) a wrongful credit has been made to an account kept by that person or in respect of which that person has any right or interest;
- (b) the person knows or believes that the credit is wrongful; and
- (c) the person dishonestly fails to take such steps as are reasonable in the circumstances to secure that the credit is cancelled.

Making off

254. (1) Subject to subsection (3), a person who, knowing that payment on the spot for any goods supplied or services done is required or expected of that person, dishonestly makes off without having paid as required or expected and with intent to avoid payment of the amount, commits an offence and is liable on conviction to a fine of two thousand dollars or to imprisonment for five years.

False accounting

255. (1) A person who dishonestly, with a view to gain for themselves or another or with intent to cause loss to another —

- (a) destroys, defaces, conceals or falsifies any account or any record or document made or required for any accounting purpose; or
 - (b) in furnishing information for any purpose, produces or makes use of any account, or any such record or document as aforesaid, which to that person's knowledge is or may be misleading, false or deceptive in a material particular,
- commits an offence and is liable to imprisonment for seven years.

False statements by company directors, etc.

- 257.** (1) A person who, being an officer of a body corporate or unincorporated association (or person purporting to act as such), with intent to deceive members or creditors of the body corporate or association about its affairs, publishes or concurs in publishing a written statement or account which to that person's knowledge is or may be misleading, false or deceptive in a material particular, commits an offence and is liable to imprisonment for seven years.

Suppression of documents, etc.

- 258.** (1) A person who dishonestly, with a view to gain for themselves or another or with intent to cause loss to another, destroys, defaces or conceals any valuable security, any will or other testamentary document or any original document of or belonging to, or filed or deposited in, any court of justice or any government office commits an offence and is liable to imprisonment for seven years.
- (2) A person who dishonestly, with a view to gain for themselves or another, or with intent to cause loss to another, by any deception procures the execution of a valuable security commits an offence and is liable to imprisonment for seven years; and this subsection shall apply in relation to the making, acceptance, endorsement, alteration, cancellation or destruction in whole or in part of a valuable security, and in relation to the signing or sealing of any paper or other material in order that it may be made or converted into, or used or dealt with as a valuable security, as if that were the execution of the valuable security.

Blackmail

- 259.** (1) A person who, with a view to gain for themselves or another or with intent to cause loss to another, makes any unwarranted demand with menaces; and for this purpose a demand with menaces is unwarranted unless the person making it does so in the belief —
- (a) that that person has reasonable grounds for making the demand; and
 - (b) that the use of the menaces is a proper means of enforcing the demand,
- commits the offence of blackmail and is liable to imprisonment for fourteen years.

Handling stolen goods

- 260.** (1) A person handles stolen goods if (otherwise than in the course of stealing) knowing or believing them to be stolen goods that person dishonestly receives the goods, or dishonestly undertakes or assists in their retention, removal, disposal or realisation by or for the benefit of another person, or if that person arranges to do so.
- (2) A person who handles stolen goods commits an offence and is liable to imprisonment for fourteen years.

Going equipped for stealing, etc.

- 261.** (1) A person who, when not at that person's place of abode, has with that person any article for use in the course of or in connection with any burglary, theft or cheat commits an offence and is liable to imprisonment for three years.

General punishment for forgery

- 285.** A person who forges any document commits an offence and is liable, unless owing to the circumstances of the forgery or the nature of the thing forged some other punishment is provided, to imprisonment for three years.

Uttering false document

- 289.** A person who knowingly and fraudulently utters a false document commits an offence of the same kind and is liable to the same punishment as if the person had forged the thing in question.

Making documents without authority

- 293.** A person who with intent to defraud or deceive —

- (a) without lawful authority or excuse makes, signs or executes, for or in the name of or on account of another person, whether by procuration or otherwise, any document or writing; or
- (b) knowingly utters any document or writing so made, signed or executed by another person, commits an offence and is liable to imprisonment for seven years.

Importing or purchasing forged notes

- 295.** (1) A person who, without lawful authority or excuse, the proof of which lies on that person, imports into the Islands, or purchases or receives from any person, or has in that person's possession a forged bank note or currency note, whether filled up or in blank, knowing it to be forged, commits an offence and is liable to imprisonment for ten years.
- (2) A person who knowingly and fraudulently utters a forged bank note or currency note commits an offence and is liable to imprisonment for ten years.

PART C – APPROACH TO SENTENCING

UPDATED INDEX OF SENTENCING GUIDELINES (2015) - OFFENCE SPECIFIC GUIDELINES

Penal Code (2024 Revision) - Part 9 – Offences Relating to Property

4. OFFENCE SPECIFIC GUIDELINES (*from Sentencing Guidelines (2015)*)

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Penal Code (2024 Revision) - Part 11 – Forgery, Coining and Counterfeiting

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Theft

(Sentencing Guidelines - para 4(g)(i))

Penal Code (2024 Revision), sections 235 and 241

Maximum penalty: 10 years' imprisonment (above CI\$5,000); 7 years (CI\$5,000 or less)

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through coercion, intimidation or exploitation
- Breach of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Theft involving intimidation/use or threat of force but which does not come within the definition of robbery (e.g. because the threat is not for immediate violence)
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Breach of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the **financial loss and any significant additional harm**

Category 1	Very high value goods stolen (CI\$50,000 and above) <i>or</i> High value with significant additional harm
Category 2	High value goods stolen (CI\$5,000 to under CI\$50,000) <i>and</i> no significant additional harm <i>or</i> Medium value with significant additional harm
Category 3	Medium value goods stolen (CI\$500 to under CI\$5,000) <i>and</i> no significant additional harm <i>or</i> Low value with significant additional harm
Category 4	Low value goods stolen (under CI\$500) <i>and</i> Little or no significant additional harm

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Items stolen were of substantial value to the loser – regardless of monetary worth
- Significant additional harm to the victim/others (e.g. where amount stolen was relatively low but victim has very limited resources so impact substantial)
- Significant damage to the reputation of the Cayman Islands (e.g. relating to its position as a centre either for finance or for tourism)
- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime

- Risk of or actual injury to persons or damage to property
- Impact of theft on a business
- Damage to heritage assets
- Disruption caused to infrastructure

Theft

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value goods are stolen.</i>	Starting point 5 years' custody Category Range 3 years 6 months'-8 years 6 months' custody	Starting point 3 years' custody Category Range 18 months'-5 years' custody	Starting point 18 months' custody Category Range 36 weeks'-3 years' custody
Category 2	Starting point 3 years' custody Category Range 18 months'-5 years' custody	Starting point 18 months' custody Category Range 36 weeks'-3 years' custody	Starting point 26 weeks' custody Category Range Community based sentence-1 years' custody
Category 3 <i>Note lower maximum of 7 years custody where financial value is CI\$5,000 or less</i>	Starting point 1 years' custody Category Range 26 weeks'-2 years' 6 months custody	Starting point 12 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 12 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

Where multiple offences are committed in circumstances which justify consecutive sentences, and the total amount stolen is in excess of CI\$1 million, then an aggregate sentence in excess of 10 years may be appropriate.

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Obtaining property by deception

(Sentencing Guidelines - para 4(g)(ii))

Penal Code (2024 Revision), section 247

Maximum penalty: 10 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out **and/or**
 - The offender's culpability falls between factors as described in A or C

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of the fraudulent activity

Harm

Harm is assessed by reference to the **financial loss and any significant additional harm**

- | | |
|-------------------|--|
| Category 1 | Very high value goods stolen (CI\$50,000 and above) or
High value with significant additional harm |
| Category 2 | High value goods stolen (CI\$5,000 to under CI\$50,000) and no significant additional harm or
Medium value with significant additional harm |
| Category 3 | Medium value goods stolen (CI\$500 to under CI\$5,000) and no significant additional harm or
Low value with significant additional harm |
| Category 4 | Low value goods stolen (under CI\$500) and
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Significant degree of loss to the victim/others (economic, commercial or personal value)
- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime
- Risk of or actual injury to persons or damage to property
- Impact on a business
- Damage to heritage assets

- Disruption caused to infrastructure

Obtaining property by deception

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value goods are obtained.</i>	Starting point 7 years' custody Category Range 4 years 6 months'-9 years' custody	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody
Category 2	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody
Category 3	Starting point 15 months' custody Category Range 36 weeks'-2 years' 6 months custody	Starting point 16 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 16 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Robbery

(Sentencing Guidelines (2015) - para 4(g)(iii))

(See Sentencing Guidelines (2015) p. 32)

Burglary

(Sentencing Guidelines (2015 - para 4(g)(iv))

(See Sentencing Guidelines (2015) p. 40)

Intent to defraud the Government

(Sentencing Guidelines - para 4(g)(v))

Penal Code (2024 Revision), section 247A

Maximum penalty: 4 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the threat or use of force
- Offence continued over significant period of time

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Abuse of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the **financial loss** and any **significant additional harm**

- | | |
|-------------------|---|
| Category 1 | Very high value (CI\$100,000 or above) or
High value with significant additional harm |
| Category 2 | High value (CI\$10,000 to under CI\$100,000) and no significant additional harm or
Medium value with significant additional harm |
| Category 3 | Medium value (CI\$500 to under CI\$10,000) and no significant additional harm or
Low value with significant additional harm |
| Category 4 | Low value (under CI\$500) and
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- High level of inconvenience caused to the Government or others
- Consequential financial harm to Government or others
- Emotional distress
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Island as a financial centre
- Risk of or actual injury to persons or damage to property
- Impact on the business of Government or others

Intent to defraud the Government

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value involved.</i>	Starting point 2 years' custody Category Range 18 months' - 3 years' custody	Starting point 15 months' custody Category Range 36 weeks' - 2 years 6 months' custody	Starting point 26 weeks custody Category Range Community based sentence - 1 years' custody
Category 2	Starting point 15 months' custody Category Range 36 weeks' - 2 years 6 months' custody	Starting point 26 weeks' custody Category Range Community based sentence - 1 years' custody	Starting point 10 weeks' custody Category Range Community based sentence- 36 weeks' custody
Category 3	Starting point 26 weeks' custody Category Range Community based sentence - 1 years' custody	Starting point 10 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 10 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Obtaining pecuniary advantage by deception

(Sentencing Guidelines - para 4(g)(vi))

Penal Code (2024 Revision), section 248

Maximum penalty: 5 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Breach of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Breach of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the financial loss and any significant additional harm

- | | |
|-------------------|---|
| Category 1 | Very high value (CI\$100,000 or above) <i>or</i>
High value with significant additional harm |
| Category 2 | High value (CI\$10,000 to under CI\$100,000) <i>and</i> no significant additional harm <i>or</i>
Medium value with significant additional harm |
| Category 3 | Medium value (CI\$500 to under CI\$10,000) <i>and</i> no significant additional harm <i>or</i>
Low value with significant additional harm |
| Category 4 | Low value (under CI\$500) <i>and</i>
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress

- Fear/loss of confidence caused by the crime
- Impact on a business

Obtaining pecuniary advantage by deception

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value advantage obtained.</i>	Starting point 2 years' 6 months custody Category Range 15 months' - 4 years 6 months' custody	Starting point 18 months' custody Category Range 36 weeks' - 3 years' custody	Starting point 36 weeks custody Category Range Community based sentence – 15 months' custody
Category 2	Starting point 18 months' custody Category Range 36 weeks' - 3 years' custody	Starting point 36 weeks' custody Category Range Community based sentence - 15 months' custody	Starting point 13 weeks' custody Category Range Community based sentence- 36 weeks' custody
Category 3	Starting point 26 weeks' custody Category Range Community based sentence - 1 years' custody	Starting point 13 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 13 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Obtaining services by deception

(Sentencing Guidelines - para 4(g)(vii))

Penal Code (2024 Revision), section 250

Maximum penalty: 4 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Breach of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Breach of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the **financial loss** and any **significant additional harm**

- | | |
|-------------------|---|
| Category 1 | Very high value (CI\$100,000 or above) or
High value with significant additional harm |
| Category 2 | High value (CI\$10,000 to under CI\$100,000) and no significant additional harm or
Medium value with significant additional harm |
| Category 3 | Medium value (CI\$500 to under CI\$10,000) and no significant additional harm or
Low value with significant additional harm |
| Category 4 | Low value (under CI\$500) and
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Service obtained of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime
- Impact of deception on a business

Obtaining services by deception

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value goods are stolen.</i>	Starting point 2 years' 6 months custody Category Range 15 months' - 3 years 6 months' custody	Starting point 18 months' custody Category Range 36 weeks' - 3 years' custody	Starting point 36 weeks custody Category Range Community based sentence – 15 months' custody
Category 2	Starting point 18 months' custody Category Range 36 weeks' - 3 years' custody	Starting point 36 weeks' custody Category Range Community based sentence - 15 months' custody	Starting point 13 weeks' custody Category Range Community based sentence-36 weeks' custody
Category 3	Starting point 26 weeks' custody Category Range Community based sentence - 1 years' custody	Starting point 13 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 13 weeks' custody Category Range Community based sentence-36 weeks' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Obtaining a money transfer by deception

(Sentencing Guidelines - para 4(g)(viii))

Penal Code (2024 Revision), section 251

Maximum penalty: 10 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Breach of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Breach of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the financial loss and any significant additional harm

- | | |
|-------------------|---|
| Category 1 | Very high value (CI\$100,000 or above) <i>or</i>
High value with significant additional harm |
| Category 2 | High value (CI\$10,000 to under CI\$100,000) <i>and</i> no significant additional harm <i>or</i>
Medium value with significant additional harm |
| Category 3 | Medium value (CI\$500 to under CI\$10,000) <i>and</i> no significant additional harm <i>or</i>
Low value with significant additional harm |
| Category 4 | Low value (under CI\$500) <i>and</i>
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Amount of transfer of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime
- Impact on a business

Obtaining a money transfer by deception

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value goods are stolen.</i>	Starting point 7 years' custody Category Range 4 years 6 months'-9 years' custody	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody
Category 2	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody
Category 3	Starting point 2 years custody Category Range 1 years'-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Dishonestly retaining a wrongful credit

(Sentencing Guidelines - para 4(g)(ix))

Penal Code (2024 Revision), section 253

Maximum penalty: 10 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of position of power or trust or responsibility
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Breach of some degree of trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the financial loss and any significant additional harm

- | | |
|-------------------|---|
| Category 1 | Very high value (CI\$100,000 or above) <i>or</i>
High value with significant additional harm |
| Category 2 | High value (CI\$10,000 to under CI\$100,000) <i>and</i> no significant additional harm <i>or</i>
Medium value with significant additional harm |
| Category 3 | Medium value (CI\$500 to under CI\$10,000) <i>and</i> no significant additional harm <i>or</i>
Low value with significant additional harm |
| Category 4 | Low value (under CI\$500) <i>and</i>
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Amount of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime
- Impact on a business

Dishonestly retaining a wrongful credit

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Adjustment should be made for any significant additional harm factors where very high value goods are stolen.</i>	Starting point 7 years' custody Category Range 4 years 6 months'-9 years' custody	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody
Category 2	Starting point 4 years' custody Category Range 2 years'-6 years' custody	Starting point 2 years custody Category Range 1 years'-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody
Category 3	Starting point 2 years custody Category Range 1 years'-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody	Starting point Community based sentence Category Range Fine-Community based sentence
Category 4	Starting point 36 weeks' custody Category Range Community based sentence-15 months' custody	Starting point Community based sentence Category Range Fine-Community based sentence	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Making off

(Sentencing Guidelines - para 4(g)(x))

Penal Code (2024 Revision), section 254

Maximum penalty: 5 years' imprisonment/CI\$2,000

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Sophisticated nature of offence/significant planning
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the financial loss and any significant additional harm

Category 1 CI\$5,000 and above

Category 2 CI\$500 and under CI\$5,000

Category 3 under CI\$500

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- High level of inconvenience caused to the victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime
- A greater impact on the victim due to the size or type of their business

Making off

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 3 years' custody</p> <p>Category Range 2-4 years' custody</p>	<p>Starting point 18 months' custody</p> <p>Category Range 36 weeks'-3 years' custody</p>	<p>Starting point 26 weeks' custody</p> <p>Category Range Community based sentence-1 years' custody</p>
Category 2	<p>Starting point 1 years' custody</p> <p>Category Range 26 weeks'-2 years' 6 months custody</p>	<p>Starting point 12 weeks' custody</p> <p>Category Range Community based sentence-36 weeks' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Fine-Community based sentence</p>
Category 3	<p>Starting point 12 weeks' custody</p> <p>Category Range Community based sentence-36 weeks' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Fine-Community based sentence</p>	<p>Starting point Fine</p> <p>Category Range Discharge - Community based sentence</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

False accounting

(Sentencing Guidelines - para 4(g)(xi))

Penal Code (2024 Revision), section 255

Maximum penalty: 7 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability
- Implication of innocent parties

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to the actual or intended financial loss and any significant additional harm

Category 1	CI\$200,000 and above
Category 2	CI\$25,000 to under CI\$200,000
Category 3	under CI\$25,000

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Amount involved of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress (including to people falsely implicated)
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)
- Damage to heritage assets
- Disruption caused to infrastructure

False accounting

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 5 years 6 months' custody</p> <p>Category Range 4 years' - 6 years 6 months' custody</p>	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>
Category 2	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range 26 weeks' - 2 years 6 months' custody</p>
Category 3	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range Community based sentence - 2 years 6 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 36 weeks' custody</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

False statement by company directors etc.

(Sentencing Guidelines - para 4(g)(xii))

Penal Code (2024 Revision), section 257

Maximum penalty: 7 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to the actual or intended **financial loss and any significant additional harm**

Category 1 CI\$200,000 and above

Category 2 CI\$25,000 to under CI\$200,000

Category 3 under CI\$25,000

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Consequences of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)

- Damage to heritage assets

False statement by company directors etc.

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 5 years 6 months' custody</p> <p>Category Range 4 years' - 6 years 6 months' custody</p>	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>
Category 2	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range 26 weeks' - 2 years 6 months' custody</p>
Category 3	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range Community based sentence - 2 years 6 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 36 weeks' custody</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Suppression of documents etc.

(Sentencing Guidelines - para 4(g)(xiii))

Penal Code (2024 Revision), section 258

Maximum penalty: 7 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to the actual or intended **financial loss** and any **significant additional harm**

Category 1 CI\$200,000 and above

Category 2 CI\$25,000 to under CI\$200,000

Category 3 under CI\$25,000

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Consequences of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)

- Damage to heritage assets

Suppression of documents etc.

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 5 years 6 months' custody</p> <p>Category Range 4 years' - 6 years 6 months' custody</p>	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>
Category 2	<p>Starting point 4 years' custody</p> <p>Category Range 2 years 6 months' - 5 years' custody</p>	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range 26 weeks' - 2 years 6 months' custody</p>
Category 3	<p>Starting point 2 years 6 months' custody</p> <p>Category Range 15 months' - 3 years 6 months' custody</p>	<p>Starting point 15 months' custody</p> <p>Category Range Community based sentence - 2 years 6 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 36 weeks' custody</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Blackmail

(Sentencing Guidelines - para 4(g)(xiv))

Penal Code (2024 Revision), section 259

Maximum penalty: 14 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- Professional, sophisticated offence
- Significant planning, conduct repeated or prolonged over a substantial period of time
- Offence involved cross border transactions
- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of power or trust or responsibility
- Threat to disseminate embarrassing material by use of technology or social media
- Threat or use of violence
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the **financial loss and/or any significant additional harm**

- | | |
|-------------------|---|
| Category 1 | Very high value goods or services demanded (CI\$50,000 and above) and/or Very high psychological harm experienced |
| Category 2 | High value goods or services demanded (CI\$5,000 to under CI\$50,000) and/or high psychological harm experienced |
| Category 3 | Medium value goods or services demanded (CI\$500 to under CI\$5,000) and/or medium level of psychological harm experienced |
| Category 4 | Low value goods or services demanded (under CI\$500) and/or low level of psychological harm experienced |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Goods or services demanded were of substantial value to the loser
- Emotional distress
- Fear/loss of confidence caused by the crime
- Risk of or actual injury to persons or damage to property

- Impact of demands on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)

Blackmail

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	Starting point 10 years' custody Category Range 8-12 years' custody	Starting point 7 years' custody Category Range 6-9 years' custody	Starting point 4 years' custody Category Range 2-6 years' custody
Category 2	Starting point 7 years' custody Category Range 6-9 years' custody	Starting point 4 years' custody Category Range 2-6 years' custody	Starting point 2 years' custody Category Range 1-4 years' custody
Category 3	Starting point 4 years' custody Category Range 2-6 years' custody	Starting point 2 years' custody Category Range 1-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence - 15 months' custody
Category 4	Starting point 2 years' custody Category Range 1-4 years' custody	Starting point 36 weeks' custody Category Range Community based sentence - 15 months' custody	Starting point Community based sentence Category Range Fine – 36 weeks' custody

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Handling stolen goods

(Sentencing Guidelines - para 4(g)(xv))

Penal Code (2024 Revision), section 260

Maximum penalty: 14 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of position of power or trust or responsibility
- Professional and sophisticated offence
- Offence involved cross border transactions
- Advance knowledge of the primary offence
- Possession of very recently stolen goods from a burglary in a dwelling or robbery

B – Medium culpability

- A significant role where offending is part of a group activity
- Offender acquires goods for resale
- Possession of very recently stolen goods from a commercial burglary
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence
- Goods acquired for offender's personal use

Harm

Harm is assessed by reference to the financial value (to the loser) of the handled goods and any significant additional harm associated with the underlying offence

- | | |
|-------------------|--|
| Category 1 | Very high value goods stolen (CI\$100,000 and above) <i>or</i>
High value with significant additional harm |
| Category 2 | High value goods stolen (CI\$10,000 to under CI\$100,000) <i>and</i> no significant additional harm <i>or</i>
Medium value with significant additional harm |
| Category 3 | Medium value goods stolen (CI\$1,000 to under CI\$10,000) <i>and</i> no significant additional harm <i>or</i>
Low value with significant additional harm |
| Category 4 | Low value goods stolen (under CI\$1,000) <i>and</i>
Little or no significant additional harm |

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Property stolen from a burglary in a dwelling or robbery (unless this has already been taken into account in assessing culpability)
- Items stolen were of substantial value to the loser – regardless of monetary worth
- Damage to heritage assets
- Theft causing disruption to infrastructure

Handling stolen goods

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1 <i>Where the value greatly exceeds C\$100,000, it may be appropriate to move outside the identified range. Adjustment should be made for any significant additional harm factors where very high value goods are handled.</i>	Starting point 7 years' custody Category Range 6 – 9 years' custody	Starting point 5 years' custody Category Range 3 - 6 years' custody	Starting point 3 years' custody Category Range 18 months' - 4 years' custody
Category 2	Starting point 5 years' custody Category Range 3 - 6 years' custody	Starting point 3 years' custody Category Range 18 months' - 4 years' custody	Starting point 18 months' custody Category Range 26 weeks' - 3 years' custody
Category 3	Starting point 3 years' custody Category Range 18 months' - 4 years' custody	Starting point 18 months' custody Category Range 26 weeks' - 3 years' custody	Starting point 26 weeks' custody Category Range Fine-1 years' custody
Category 4	Starting point 26 weeks' custody Category Range Fine-1 years' custody	Starting point Community based sentence Category Range Fine-12 weeks' custody	Starting point Fine Category Range Discharge - Community based sentence

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Going equipped for stealing etc.

(Sentencing Guidelines - para 4(g)(xvi))

Penal Code (2024 Revision), section 261

Maximum penalty: 3 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Significant steps taken to conceal identity and/or avoid detection
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offender equipped for robbery or burglary in a dwelling

B – Medium culpability

- A significant role where offending is part of a group activity
- Possession of very recently stolen goods from a commercial burglary
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the harm that would be caused if the item(s) were used to commit a substantive offence. Greater harm is likely where the item(s) possessed had the potential to facilitate an offence affecting a large number of victims or involving high value items.

Going equipped for stealing etc.

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Greater	<p>Starting point 1 years' custody</p> <p>Category Range 26 weeks' – 18 months' custody</p>	<p>Starting point 26 weeks' custody</p> <p>Category Range Community based sentence – 36 weeks' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 12 weeks' custody</p>
Lesser	<p>Starting point 26 weeks' custody</p> <p>Category Range 12 – 36 weeks' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 12 weeks' custody</p>	<p>Starting point Fine</p> <p>Category Range Discharge - Community based sentence</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.

Forgery

(Sentencing Guidelines - para 4(i)(i))

Penal Code (2024 Revision), section 285

Maximum penalty: 3 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to any actual or intended financial loss and any significant additional harm

Category 1 High value of actual or intended gain (CI\$25,000 and above) *or*
Lower value with significant additional harm

Category 2 Lower value of actual or intended gain (under CI\$25,000) *and* no significant additional harm

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Subject of forgery of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress (including the effect on a person of being falsely implicated in an offence)
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)
- Damage to heritage assets
- Disruption caused to infrastructure

Forgery

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 18 months' custody</p> <p>Category Range 36 weeks' – 2 years 3 months' custody</p>	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 12 weeks' custody</p>
Category 2	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Community based sentence – 12 weeks' custody</p>	<p>Starting point Fine</p> <p>Category Range Discharge - Community based sentence</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

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Uttering false document

(Sentencing Guidelines - para 4(i)(ii))

Penal Code (2024 Revision), section 289

Maximum penalty: As for the forgery (guidelines based on maximum of 3 years' custody)

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Fraudulent activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to any actual or intended financial loss and any significant additional harm

Category 1 High value of actual or intended gain (CI\$25,000 and above) **or**
Lower value with significant additional harm

Category 2 Lower value of actual or intended gain (under CI\$25,000) **and** no significant additional harm

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Subject of false document of substantial value to the loser – regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress (including the effect on a person of being falsely implicated in an offence)
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)
- Damage to heritage assets
- Disruption caused to infrastructure

Uttering false document

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 18 months' custody</p> <p>Category Range 36 weeks' – 2 years 3 months' custody</p>	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Fine – 12 weeks' custody</p>
Category 2	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Fine – 12 weeks' custody</p>	<p>Starting point Fine</p> <p>Category Range Discharge - Community based sentence</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

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Making documents without authority

(Sentencing Guidelines - para 4(i)(iii))

Penal Code (2024 Revision), section 293

Maximum penalty: 7 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure, influence
- Abuse of position of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Unauthorised activity conducted over sustained period of time
- Large number of victims
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C
- A significant role where offending is part of a group activity

C – Lesser culpability

- Involved through coercion, intimidation or exploitation
- Not motivated by personal gain
- Peripheral role in organised fraud
- Opportunistic 'one-off' offence; very little or no planning
- Limited awareness or understanding of the extent of fraudulent activity

Harm

Harm is assessed by reference to any actual or intended **financial loss** and any **significant additional harm**

Category 1 High value of actual or intended gain (CI\$25,000 and above) **or**
Lower value with significant additional harm

Category 2 Lower value of actual or intended gain (under CI\$25,000) **and** no significant additional harm

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- Subject of document(s) of substantial value to the loser regardless of monetary worth
- High level of inconvenience caused to the victim or others
- Consequential financial or other harm to victim or others (for example, substantial damage to credit rating)
- Emotional distress (including the effect on a person of being falsely implicated in an offence)
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)
- Damage to heritage assets

Making documents without authority

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	<p>Starting point 3 years' custody</p> <p>Category Range 18 months' – 5 years' custody</p>	<p>Starting point 18 months' custody</p> <p>Category Range 36 weeks' – 3 years' custody</p>	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>
Category 2	<p>Starting point 18 months' custody</p> <p>Category Range 36 weeks' – 3 years' custody</p>	<p>Starting point 36 weeks' custody</p> <p>Category Range Community based sentence – 15 months' custody</p>	<p>Starting point Community based sentence</p> <p>Category Range Fine – 12 weeks' custody</p>

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

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Importing/purchasing/possessing/uttering forged notes

(Sentencing Guidelines - para 4(i)(iv))

Penal Code (2024 Revision), section 295

Maximum penalty: 10 years' imprisonment

STEP ONE – Determining the offence category

Culpability

Particularly demonstrated by one or more of the following:

A – High culpability

- A leading role where offending is part of a group activity
- Involvement of others through pressure or influence
- Abuse of a high degree of power or trust or responsibility
- Sophisticated nature of offence/significant planning
- Offence involved cross border transactions
- Offence involving intimidation or the use or threat of force
- Deliberately targeting victim on basis of vulnerability

B – Medium culpability

- A significant role where offending is part of a group activity
- Some degree of planning involved
- Abuse of some degree of power or trust or responsibility
- Other cases that fall between categories A or C because:
 - Factors are present in A and C which balance each other out and/or
 - The offender's culpability falls between factors as described in A and C

C – Lesser culpability

- Performed limited function under direction
- Involved through coercion, intimidation or exploitation
- Little or no planning
- Limited awareness or understanding of offence

Harm

Harm is assessed by reference to the financial loss and any significant additional harm

Category 1 High value (CI\$20,000 and above) *or*

Medium value with significant additional harm

Category 2 Medium value (CI\$1,000 to under CI\$20,000) *and* no significant additional harm *or*

Low value with significant additional harm

Category 3 Low value (under CI\$1,000) *and* no significant additional harm

Examples of significant additional harm suffered by the victim or others (for effect, see General Principles, para. 1 on page 6) include:

- High level of inconvenience caused to the victim or others
- Consequential financial harm to victim or others
- Emotional distress
- Fear/loss of confidence caused by the crime including loss of confidence in the Cayman Islands as a financial centre
- Risk of or actual injury to persons or damage to property

- Impact on a business (for example, loss of future business, impact on reputation - may be actual or intended or risked)

Importing/purchasing/possessing/uttering forged notes

STEP TWO – Starting point and category range

HARM	CULPABILITY		
	A	B	C
Category 1	Starting point 7 years' custody Category Range 6-9 years' custody	Starting point 5 years' custody Category Range 4-8 years' custody	Starting point 3 years' custody Category Range 2-7 years' custody
Category 2	Starting point 4 years' custody Category Range 3-8 years' custody	Starting point 3 years' custody Category Range 2-6 years' custody	Starting point 2 years' custody Category Range 1-4 years' custody
Category 3	Starting point 2 years' custody Category Range 1-4 years' custody	Starting point 1 years' custody Category Range 6 months'-3 years' custody	Starting point Community based sentence Category Range Fine-1 years' custody

The table above refers to single offences. Where there are multiple offences, consecutive sentences may be appropriate: please refer to the General Principles (2015) especially part 4 (Proportionality), Part 5 (Totality), Part 6 (Concurrent/consecutive sentences) and Part 14 (Offences taken into consideration).

For the approach to assessing value, loss and risk of loss, see paragraphs 6 and 7 of the General Principles part of these guidelines at page 7 above.

See the General Principles (2015) especially part 7 for the Sentencing Process to be followed. Offence specific guidelines only set out those aspects of particular relevance to the offence, but all other appropriate information must also be considered.