

CAYMAN ISLANDS



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**THE STAMP DUTY (AMENDMENT) LAW  
(Law 13 of 1997)**

ARRANGEMENT OF SECTIONS

- 1 Short title.
- 2 Amendment of the Schedule of the Stamp Duty Law (1995 Revision).

JOHN OWEN

Governor

Date: 11 June 1997

ENACTED by the Legislature of the Cayman Islands

1. This Law may be cited as the Stamp Duty (Amendment) Law, 1997.

2. (1) The Stamp Duty Law (1995 Revision) is amended in the Schedule under the paragraph "CONVEYANCE OR TRANSFER of any immovable property" by replacing subparagraphs (a) and (b) and substituting the following-

(a) the change to duty on conveyance or transfer of immovable property in the following registration sections, blocks and parcels is 9% of the value of the consideration:

Registration Section  
(a) West Bay  
Block  
3C, (parcels with water frontage only, but including any parcel subsequently derived from another parcel with water frontage existing at the date of the commencement of this Law);

Registration Section  
(a) West Bay  
Geometric Mosaic

Clerk of the Legislative Assembly

CAYMAN ISLANDS

Law 13 of 1997.

I Assent

JOHN OWEN

Governor.

Date: 4th June 1997

**A LAW TO AMEND THE STAMP DUTY LAW  
(1995 REVISION)**

ENACTED by the Legislature of the Cayman Islands.

Short title.

1. This Law may be cited as the Stamp Duty (Amendment) Law, 1997.

Amendment of the  
Schedule of the Stamp  
Duty Law (1995  
Revision)

1995 Revision

2. (1) The Stamp Duty Law (1995 Revision) is amended in the Schedule under the paragraph "CONVEYANCE OR TRANSFER of any immovable property" by repealing subparagraphs (a) and (b) and substituting the following-

"(a) the charge to duty on conveyances or transfers of immovable property in the following registration sections, blocks and parcels is 9% of the value of the consideration:

**Registration Section**

(a) West Bay

**Block**

5C, (parcels with water frontage only, but including any parcel subsequently derived from another parcel with water frontage existing at the date of the commencement of this Law) 5D,

10A, 10E, 11B,  
11C, 11D, 12C,  
12D, 12E, 17A

(b) George Town

13B, 13C, 13E,  
13EH (parcels  
with road frontage on  
West Bay Road,  
Eastern Avenue and  
North Church Street)  
13D (parcels with  
road frontage on  
Eastern Avenue)  
14BG, 14BH, 14BJ,  
14CI, OPY, 18A."

(b) the charge to duty on conveyances or transfers of immovable property in areas not specified in subparagraph (a) is 7.5% of the value of the consideration."

Passed by the Legislative Assembly the 2nd day of May, 1997.

Mabry S. Kirkconnell

Speaker.

Georgette Myrie

Clerk of the Legislative Assembly.