CAYMAN ISLANDS



Supplement No. 1 published with Extraordinary Gazette No. 93 dated 31 December, 2009.

THE STAMP DUTY LAW (2007 REVISION)

THE STAMP DUTY REGULATIONS, 2009

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The Governor in exercise of the power conferred by section 27 of the Stamp Duty Law (2007 Revision) makes the following regulations -

1. These regulations may be cited as the Stamp Duty Regulations, 2009.

Citation

- 2. The Stamp Duty Law (2007 Revision) is amended in the Schedule as follows -
- Amendment of the Schedule to the Stamp Duty Law (2007 Revision) - rates of duty
- (a) under the heading "ATTORNEY, POWER OF" by deleting "\$25" and substituting "\$50";
- (b) under the heading "DEED of any kind whatsoever" by deleting "\$25" and substituting "\$50";
- (c) under the heading "MORTGAGE" -
 - (i) in paragraph (c) by deleting "\$30" and substituting "\$50";
 - (ii) in paragraph (e) by deleting "\$25" and substituting "\$50";
- (d) under the heading "POLICY OF INSURANCE other than life insurance" by deleting "\$5" and substituting "\$12 for each new or renewed policy of insurance other than life insurance"; and
- (e) under the heading "WITHDRAWAL OF CAUTION" by deleting "\$25" and substituting "\$50".

Made in Cabinet the 3rd day of November, 2009.

Kim Bullings

Clerk of the Cabinet

Laid in the Legislative Assembly the 18^{th} day of November, 2009, in accordance with section 27 of the Stamp Duty Law (2007 Revision).

Zena Merren-Chin

Clerk of the Legislative Assembly.