

CAYMAN ISLANDS



Supplement No. 3 published with Gazette No. 26 dated
27 December, 2006.

**THE LAND HOLDING COMPANIES SHARE TRANSFER TAX
(AMENDMENT) (NO. 2) LAW, 2006**

(LAW 32 OF 2006)

CAYMAN ISLANDS

Law 32 of 2006.

I Assent

Stuart Jack

Governor.

7 December, 2006

**A LAW TO AMEND THE LAND HOLDING COMPANIES SHARE
TRANSFER TAX LAW (2003 REVISION) FOR THE PURPOSE OF
CLARIFYING THE MEANING OF THE TERM “TAXABLE VALUE”;
AND FOR INCIDENTAL AND CONNECTED PURPOSES**

ENACTED by the Legislature of the Cayman Islands.

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| 1. This Law may be cited as the Land Holding Companies Share Transfer Tax (Amendment) (No. 2) Law, 2006. | Short title |
| 2. The Land Holding Companies Share Transfer Tax Law (2003 Revision) is amended in section 2 by deleting the definition of “taxable value”. | Amendment of section 2 of the Land Holding Companies Share Transfer Tax Law (2003 Revision - definitions |

Passed by the Legislative Assembly the 10th day of November , 2006.

EDNA MOYLE

Speaker.

WENDY LAUER EBANKS

Clerk of the Legislative Assembly.