

CAYMAN ISLANDS



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**THE LAND HOLDING COMPANIES SHARE TRANSFER TAX  
(AMENDMENT) LAW, 2015**

**(LAW 10 OF 2015)**



CAYMAN ISLANDS

Law 10 of 2015.

I Assent

Helen Kilpatrick

Governor.

26<sup>th</sup> June 2015

**A LAW TO AMEND THE LAND HOLDING COMPANIES SHARE  
TRANSFER TAX LAW (2007 REVISION) TO INCREASE THE TAX  
PAYABLE ON SPECIFIED TRANSFERS; AND FOR RELATED AND  
CONNECTED MATTERS**

ENACTED by the Legislature of the Cayman Islands.

1. This Law may be cited as the Land Holding Companies Share Transfer Tax (Amendment) Law, 2015.

Short title

2. The Land Holding Companies Share Transfer Tax Law (2007 Revision) is amended in section 3(1)(c)(ii) by deleting the words “four per cent” and “six per cent” and substituting the words “seven and one-half per cent”, respectively.

Amendment of section 3  
of the Land Holding  
Companies Share  
Transfer Tax Law (2007  
Revision) - returns, etc.,  
of transfers to be  
delivered and tax  
payable

Passed by the Legislative Assembly the 19<sup>th</sup> day of June, 2015.

Juliana O’Connor-Connolly

Speaker.

Zena Merren-Chin

Clerk of the Legislative Assembly.