

CAYMAN ISLANDS



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**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";  
and
    - (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 3<sup>rd</sup> day of November, 2009.

Kim Bullings

Clerk of the Cabinet

Laid in the Legislative Assembly the 18<sup>th</sup> day of November, 2009, in accordance with section 27 of the Stamp Duty Law (2007 Revision).

Zena Merren-Chin

Clerk of the Legislative Assembly.