



C A Y M A N I S L A N D S G O V E R N M E N T

**APPLICATION FOR CAYMAN BRAC STAMP DUTY CONCESSION**

PROCEDURES

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I. Applications must be typed or handwritten in block letters and emailed to [MOF@GOV.KY](mailto:MOF@GOV.KY) along with a cover letter addressed to:

**Hon. Rolston Anglin, JP, MP**  
**Minister for Finance and Economic Development**  
**C/O Corporate Unit, 3<sup>rd</sup> Floor, Government Administration Building**  
**131 Elgin Avenue, Grand Cayman KY1-9000, CAYMAN ISLANDS**

II. All applicants must submit a certified copy of the transfer of land documentation.

III. All applicants **must** stipulate a commencement and completion date on the application form. This should represent the time frame during which they intend to develop the property.  
Please note the following:

- a) The stamp duty waiver will be for property to be developed with completed accommodation dwellings (homes and/or apartments) and/or any other physical structure from which a business can legally be carried on from;
- b) Development is defined as construction being completed within **two** years of the purchase of the property.
- c) The stamp duty waiver will be granted to both individuals and legal entities;
- d) Completed is defined as when the developed buildings are fit for occupancy and a Certificate of Occupancy has been issued by the Department of Planning

IV. All applicants must sign a declaration of intent to develop the property. This declaration must be witnessed by a Notary Public and submitted along with the completed application form to the address above.

All relevant details relating to the development of property should be included under the Item "DESCRIPTION OF DEVELOPMENT" on the application form.

V. If approval for a waiver of stamp duty is granted the applicant will be notified and issued an approval letter along with a certificate, which is required to be presented to the Registrar of Lands together with the relevant transfer documentation at the time of registration.

**WHEN COMPLETED, PLEASE EMAIL APPLICATION TO [MOF@GOV.KY](mailto:MOF@GOV.KY) (NO HARD COPIES REQUIRED)**

Contact Numbers: Mrs. Sasha Lovell: 244-2272 / Ms. Marsena Hydes: 244-3680

**CONFIDENTIAL**



Cayman Islands

**APPLICATION FOR A CAYMAN BRAC STAMP DUTY CONCESSION  
CAYMAN ISLANDS GOVERNMENT**

**NAME :** \_\_\_\_\_

\_\_\_\_\_

**ADDRESS :** \_\_\_\_\_

\_\_\_\_\_

**TELEPHONE NO:** (h) \_\_\_\_\_ (w) \_\_\_\_\_

**EMAIL:** \_\_\_\_\_

**LOCATION OF PROPERTY:** \_\_\_\_\_

**REGISTRATION:** \_\_\_\_\_, **BLOCK:** \_\_\_\_\_, **PARCEL:** \_\_\_\_\_

**PURCHASE PRICE (CI/US\$) OF PROPERTY:** \_\_\_\_\_

**DESCRIPTION OF DEVELOPMENT:** (Include all details of development being undertaken and provide all supporting documentation.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# Cayman Brac

## **A PLACE TO DO BUSINESS**

### D E C L A R A T I O N

I/We, \_\_\_\_\_  
of \_\_\_\_\_  
do hereby declare that it is my/our intention to develop the property  
located at Registration \_\_\_\_\_,  
Block \_\_\_\_\_, Parcel No. \_\_\_\_\_ within the period of  
\_\_\_\_\_ months/years commencing \_\_\_\_\_.

I/we understand that the Minister for Finance and Economic Development will extend the time during which I/we am/are required to pay stamp duty on acquisition of the above property if it is developed within the stated time period. If I/we do not develop the property during the above stated time period to the satisfaction of the Minister for Finance and Economic Development then I/we acknowledge that I/we shall be required to pay the stamp duty due on the acquisition of the property, plus a penalty of 10% of said stamp duty. If the property is developed to the satisfaction of the Minister for Finance and Economic Development then I/we understand that stamp duty on the conveyance or transfer of property will be waived.

Signed the \_\_\_\_\_ day of \_\_\_\_\_ 2026

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Applicant

BEFORE ME

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
Date