



Stamp Duty Concessions in Cayman Brac

Effective 1st January 2026

Rates of Duty

Rate	Description
0%	<p>All transactions in respect of purchases of undeveloped land on Cayman Brac, subject to the following conditions and definitions for the concession:</p> <ul style="list-style-type: none"> i) The property has a consideration (purchase price or Market Value whichever is higher) of less than CI\$2,000,000; ii) The property shall be developed within 2 years of grant of a stamp duty waiver, with a building which requires planning approval and a Certificate of Occupancy to occupy; iii) If the property is not developed within the 2 year period, the applicant must apply to the Hon Minister for Finance and Economic Development for an extension of the concession for up to a further 2 years; iv) If the property is not developed within 2 years of approval or further period approved by the Hon Minister for Finance and Economic Development the stamp duty originally waived is payable in full, plus a penalty of 10%; v) A restriction shall be placed on the property prohibiting the transfer until all conditions of the waiver are met; and, vi) Developed is defined as being certified as fit to occupy as evidenced by a Certificate of Occupancy issued by the Department of Planning.
3%	<p>The Transfer of Land relating to the purchase of developed properties on Cayman Brac, where the consideration (purchase price or Market Value, whichever is higher) is less than CI\$2,000,000.</p>
10%	<p>All transactions in respect of purchases of undeveloped land and developed properties on Cayman Brac, which do not fall within the description detailed above and have a consideration of CI\$2,000,000 or more.</p>

Disclaimer

This information should be used for general information purposes only. The actual amount of Stamp Duty payable on any document can only be assessed upon its submission to the Lands and Survey Department. The information provided is believed to be correct to the best of the author's knowledge, however in the event of any contradiction, The Stamp Duty Law and associated Regulations will prevail.

The Stamp Duty (2019 Revision) and the associated Regulations can be downloaded from the Documents-Laws & Regulations section of our website, www.caymanlandinfo.ky. Further information can be provided by calling +1 (345) 244 3420 and asking to speak to a member of the Valuation & Estates office, or by emailing LV@gov.ky.



CAYMAN LAND INFO

www.caymanlandinfo.ky

Lands & Survey Department
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