

CAYMAN ISLANDS



LAND HOLDING COMPANIES SHARE TRANSFER TAX (AMENDMENT) ACT, 2025

(Act 16 of 2025)

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PUBLISHING DETAILS



CAYMAN ISLANDS

(Act 16 of 2025)

I Assent,



Jane Owen
Governor

Date: 17th December, 2025

LAND HOLDING COMPANIES SHARE TRANSFER TAX (AMENDMENT) ACT, 2025

(Act 16 of 2025)

AN ACT TO AMEND THE LAND HOLDING COMPANIES SHARE TRANSFER TAX ACT (2022 REVISION) TO CHANGE HOW THE RATES OF TAX ARE CALCULATED IN SOME CASES; TO INCREASE THE RATES OF TAX PAYABLE IN THE CASE OF A TRANSFER OF ANY EQUITY CAPITAL OF A LAND HOLDING CORPORATION WHERE THE VALUE OF THE TRANSFER IS TWO MILLION DOLLARS OR MORE; AND FOR INCIDENTAL AND CONNECTED PURPOSES

ENACTED by the Legislature of the Cayman Islands.

Short title and commencement

1. (1) This Act may be cited as the Land Holding Companies Share Transfer Tax (Amendment) Act, 2025.
- (2) This Act comes into force on 1st January, 2026.

Amendment of section 3 of the Land Holding Companies Share Transfer Tax Act (2022 Revision) - returns, etc., of transfers to be delivered and tax payable

2. The *Land Holding Companies Share Transfer Tax Act (2022 Revision)* is amended in section 3 as follows —

- (a) in subsection (1), by repealing paragraph (c) and substituting the following paragraph —
 - “(c) a sum for the benefit of the revenue —
 - (i) equivalent to seven and one-half per cent of the consideration for or of the taxable value of the transfer, whichever is greater, in the case where the consideration for or the taxable value of the transfer is less than two million dollars; and
 - (ii) equivalent to ten per cent of the consideration for or of the taxable value of the transfer, whichever is greater, in the case where the consideration for or the taxable value of the transfer is two million dollars or more.”; and
- (b) by repealing subsection (2).



Transitional provisions**3.** Where —

- (a) a transfer was completed before the date of the commencement of this amending Act;
- (b) but, at the date of the commencement of this amending Act, thirty-one days had not expired after the completion of the transfer; and
- (c) the transfer had not been submitted under section 3 of the *Land Holding Companies Share Transfer Tax Act (2022 Revision)* at the date of the commencement of this amending Act,

the sum under section 3(1)(c) of the *Land Holding Companies Share Transfer Tax Act (2022 Revision)* which relates to the transfer, and which applied prior to such date of commencement, shall apply as if this amending Act had not come into force.

Passed by the Parliament the 12th day of December, 2025.

Hon. D. Ezzard Miller
Speaker

Patricia Priestley
Assistant Clerk of the Parliament