

CAYMAN ISLANDS



**Land Holding Companies Share Transfer Tax Act
(2022 Revision)**

**LAND HOLDING COMPANIES SHARE
TRANSFER TAX (AMENDMENT)
REGULATIONS, 2025**

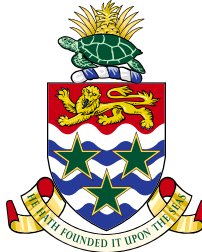
(SL 57 of 2025)

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PUBLISHING DETAILS



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In exercise of the powers conferred by section 6 of the Land Holding Companies Share Transfer Tax Act (2022 Revision), the Cabinet makes the following Regulations —

Citation and commencement

1. (1) These Regulations may be cited as the Land Holding Companies Share Transfer Tax (Amendment) Regulations, 2025.
- (2) These Regulations come into force immediately after the *Land Holding Companies Share Transfer Tax (Amendment) Act, 2025* comes into force.

Amendment of the Schedule to the Land Holding Companies Share Transfer Tax Regulations (1997 Revision) - form

2. The *Land Holding Companies Share Transfer Tax Regulations (1997 Revision)* are amended in the Schedule as follows —

- (a) by deleting the words “8. Amount of tax payable (7 ½ per cent of the taxable value of the transfer);” and by substituting the words “8. Amount of tax payable (7.5% of the taxable value of the transfer or 10% of the taxable value of the transfer, which ever applies);”; and

- (b) by deleting the following words —

“The foregoing statement is true and correct and made in accordance with the provisions of the Land Holding Companies Share Transfer Tax Law (1995 Revision).

Dated _____ at _____ this _____ day
of _____ 19 __”,

and substituting the following words —

“The foregoing statement is true and correct and made in accordance with the provisions of the Land Holding Companies Share Transfer Tax Act (2022 Revision).

Dated _____ at _____ this _____ day
of _____ 20 __”.

Made in Cabinet the 11th day of December, 2025.

Kim Bullings
Clerk of the Cabinet

