**CAYMAN ISLANDS**

**Land Holding Companies Share Transfer Tax Law**

# LAND HOLDING COMPANIES SHARE TRANSFER TAX REGULATIONS

**(1997 Revision)**

**Supplement No. 3 published with Gazette No. 3 of 3rd February, 1997.**

## PUBLISHING DETAILS

Revised under the authority of the Law Revision Law (19 of 1975).

The Land Holding Companies Share Transfer Tax Regulations, 1977 made the 29th March, 1977 (formerly cited as the Land Holding Companies Share Transfer Tax (Forms) Regulations, 1977).

Consolidated with the-

Land Holding Companies Share Transfer Tax (Amendment) Regulations, 1978 made the 7th November, 1978

Land Holding Companies Share Transfer Tax (Amendment) Regulations, 1980 made the 12th August, 1980

Land Holding Companies Share Transfer Tax (Amendment) Regulations, 1988 made the 6th September, 1988.

Consolidated and revised this 7th day of January, 1997

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## Arrangement of Regulations

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# LAND HOLDING COMPANIES SHARE TRANSFER TAX REGULATIONS

**(1997 Revision)**

## Citation

**1**. These Regulations may be cited as the Land Holding Companies Share Transfer Tax Regulations (*1997 Revision*).

## Form of Return

**2**. The form of the return required by section 3 is prescribed in the Schedule.

# SCHEDULE

## FORM

**LAND HOLDING COMPANIES SHARE TRANSFER TAX LAW**

**(1995 Revision)**

**LAND HOLDING COMPANIES SHARE TRANSFER TAX REGULATIONS**

**(1997 Revision)**

**Return of particulars required to enable assessment of tax on transfer of equity capital of land holding company to be made by a person who is a resident of the Cayman Islands.**

*Note: The expressions used in this Form bear the same meanings as they bear in the Land Holding Companies Share Transfer Tax Law (1995 Revision).*

1. Name of corporation:____________________________________________
2. Nature of transfer (e.g. transfer of shares, conversion or placement issue of shares, grant of option, or as the case may be): __________________________
3. Date of transfer:_______________________________________
4. Full name, address and description of parties to the transfer

   transferor(s):____________________________________________________

   transferee(s):_______________________________________________________
5. Nominal value of the whole of the issued equity capital of the corporation:

   ___________________________________________________________________
6. Total market value of all landed property of the corporation at date of transfer, together with the location, description, registration section, block and parcel numbers and area of such property:

   ___________________________________________________________________
7. Nominal value of share(s) to which the transfer relates:

   ___________________________________________________________________
8. Amount of tax payable (7 1/2 per cent of the taxable value of the transfer):

   ___________________________________________________________________
9. Full name, residential address and occupation of person making this return:

   ___________________________________________________________________

10. Capacity in which return is made (e.g. director, secretary of corporation, attorney for corporation, etc.):

______________________________________________________________

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_____ .

______________________________________________________________

**Signature of person making this return**

**Publication in consolidated and revised form authorised by the Governor in Council this 7th day of January, 1997.**

**Carmena H. Parsons**
*Clerk of Executive Council*