

**CAYMAN ISLANDS**



**Stamp Duty Act  
(2019 Revision)**

# **STAMP DUTY (RATES OF DUTY) (NO. 2) REGULATIONS, 2025**

**(SL 63 of 2025)**

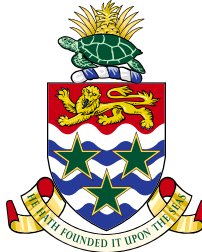
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## PUBLISHING DETAILS

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(2019 Revision)**

**STAMP DUTY (RATES OF DUTY) (NO. 2)  
REGULATIONS, 2025  
(SL 63 of 2025)**

In exercise of the powers conferred by section 27 of the Stamp Duty Act (2019 Revision), the Cabinet makes the following Regulations —

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**Citation and commencement**

1. (1) These Regulations may be cited as the Stamp Duty (Rates of Duty) (No. 2) Regulations, 2025.  
(2) These Regulations come into force on 1st January, 2026.

**Amendment of the Schedule to the Stamp Duty Act (2019 Revision) - rates of duty**

**2.** The *Stamp Duty Act (2019 Revision)* is amended in the Schedule as follows —

(a) under the head of duty entitled “CONVEYANCE OR TRANSFER of any immovable property” as follows —

(i) by repealing paragraph (2) and substituting the following paragraph —

“(2) The charge to duty on a conveyance or transfer of immovable property is as follows —

(a) 7.5% of the consideration, where the consideration is less than \$2,000,000; and

(b) 10% of the consideration, where the consideration is \$2,000,000 or more.”;

(ii) in paragraph (10) as follows —

(A) in subparagraph (b), by deleting the word “and” appearing at the end of the subparagraph; and

(B) by repealing subparagraph (c) and substituting the following subparagraphs —

“(c) duty at the rate of 7.5% is chargeable on the instrument if —

(i) in the case of land with a building, the consideration exceeds \$650,000 but is less than \$2,000,000; or

(ii) in the case of land without a building, the consideration exceeds \$350,000 but is less than \$2,000,000; and

(d) duty at the rate of 10% is chargeable on the instrument if —

(i) in the case of land with a building, the consideration is \$2,000,000 or more; or

(ii) in the case of land without a building, the consideration is \$2,000,000 or more.”;

(iii) in paragraph (11) as follows —

(A) in subparagraph (b), by deleting the word “and” appearing at the end of the subparagraph; and

(B) by repealing subparagraph (c) and substituting the following subparagraphs —

“(c) duty at the rate of 7.5% is chargeable on the instrument if —



- (i) in the case of land with a building, the consideration exceeds \$700,000 but is less than \$2,000,000; or
  - (ii) in the case of land without a building, the consideration exceeds \$550,000 but is less than \$2,000,000; and
- (d) duty at the rate of 10% is chargeable on the instrument if —
  - (i) in the case of land with a building, the consideration is \$2,000,000 or more; or
  - (ii) in the case of land without a building, the consideration is \$2,000,000 or more.”;
- (iv) in paragraph (11A) as follows —
  - (A) in subparagraph (a), by deleting the word “and” appearing at the end of the subparagraph; and
  - (B) by repealing subparagraph (b) and substituting the following subparagraphs —
    - “(b) duty at the rate of 7.5% is chargeable on the instrument if —
      - (i) in the case of land with a building, the consideration exceeds \$600,000 but is less than \$2,000,000; or
      - (ii) in the case of land without a building, the consideration exceeds \$300,000 but is less than \$2,000,000; and
    - (c) duty at the rate of 10% is chargeable on the instrument if —
      - (i) in the case of land with a building, the consideration is \$2,000,000 or more; or
      - (ii) in the case of land without a building, the consideration is \$2,000,000 or more.”; and
- (v) in paragraph (11B) as follows —
  - (A) in subparagraph (a), by deleting the word “and” appearing at the end of the subparagraph; and
  - (B) by repealing subparagraph (b) and substituting the following subparagraphs —
    - “(b) duty at the rate of 7.5% is chargeable on the instrument if —
      - (i) in the case of land with a building, the consideration exceeds \$700,000 but is less than \$2,000,000; or

- (ii) in the case of land without a building, the consideration exceeds \$550,000 but is less than \$2,000,000; and
- (c) duty at the rate of 10% is chargeable on the instrument if —
  - (i) in the case of land with a building, the consideration is \$2,000,000 or more; or
  - (ii) in the case of land without a building, the consideration is \$2,000,000 or more.”; and
- (b) under the head of duty entitled “CONVEYANCE OR TRANSFER of any immovable property within a development scheme and forming part of a linked property transaction”, by repealing paragraphs (2), (3) and (4) and substituting the following paragraphs —
  - “(2) The charge to duty on a conveyance or transfer of immovable property which is part of a linked property transaction is —
    - (a) 7.5% of the total value of the linked property transaction, where the total value of the linked property transaction exceeds \$300,000 but is less than \$2,000,000; or
    - (b) 10% of the total value of the linked property transaction, where the total value of the linked property transaction is \$2,000,000 or more.
  - (3) The charge to duty on an agreement to convey or transfer bare land in the first part of a linked property transaction is —
    - (a) 3.75% of the total value of the linked property transaction, where the total value of the linked property transaction exceeds \$300,000 but is less than \$2,000,000; or
    - (b) 5% of the total value of the linked property transaction, where the total value of the linked property transaction is \$2,000,000 or more,payable within 45 days of the date the agreement is first signed by the buyer.
  - (4) The charge to duty on a conveyance or transfer of immovable property in the second part of a linked property transaction is —
    - (a) 3.75% of the total value of the linked property transaction, where the total value of the linked property transaction exceeds \$300,000 but is less than \$2,000,000; or
    - (b) 5% of the total value of the linked property transaction, where the total value of the linked property transaction is \$2,000,000 or more,



payable within 45 days of the date the conveyance or transfer is first signed by the buyer.”.

### **Transitional provisions**

**3.** Every —

- (a) conveyance of immovable property;
- (b) transfer of immovable property; or
- (c) agreement or memorandum for the sale, purchase, conveyance or transfer of immovable property,

that was executed before the date of the commencement of these Regulations shall carry the same rate of duty that applied prior to such date as if these Regulations had not come into force.

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

**Kim Bullings**  
*Clerk of the Cabinet*

**Laid in the Parliament the 12th day of December, 2025 in accordance with section 27(2) of the *Stamp Duty Act (2019 Revision)*.**

**Zena Merren-Chin**  
*Clerk of the Parliament*