

CAYMAN ISLANDS



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THE STAMP DUTY (AMENDMENT) (NO. 3) LAW, 2001
(LAW 37 OF 2001)

CAYMAN ISLANDS

Law 37 of 2001.

I Assent

P.J. SMITH

Governor.

4 January, 2002

**A LAW TO AMEND THE STAMP DUTY LAW (2001 REVISION) TO
INCREASE THE STAMP DUTY ON BILLS OF LADING AND IMPOSE A
STAMP DUTY IN RELATION TO AIR WAYBILLS**

ENACTED by the Legislature of the Cayman Islands.

1. This Law may be cited as the Stamp Duty (Amendment) (No. 3) Law, 2001.

Short title

2. The Stamp Duty Law (2001 Revision) is amended in the Schedule as follows -

Amendment of the
Schedule to the Stamp
Duty Law (2001
Revision) - rates of duty

- (a) by inserting the following head of duty in its appropriate alphabetical order -

“AIR WAYBILL for goods exported (including a COURIER AIR WAYBILL):

\$2.00”;

and

- (b) by repealing the head of duty BILL OF LADING and substituting the following head of duty -

“BILL OF LADING for goods exported:

\$2.00”.

Passed by the Legislative Assembly the 31st day of December, 2001.

JULIANNA O'CONNOR-CONNOLLY

Speaker.

WENDY LAUER EBANKS

Clerk of the Legislative Assembly.