

IN THE GRAND COURT OF THE CAYMAN ISLANDS

CAUSE NO: 265 OF 2013

IN THE MATTER OF THE STAMP DUTY LAW (2011 REVISION)

AND IN THE MATTER OF THE FIRST-TIME CAYMANIAN HOME BUYER EXEMPTION

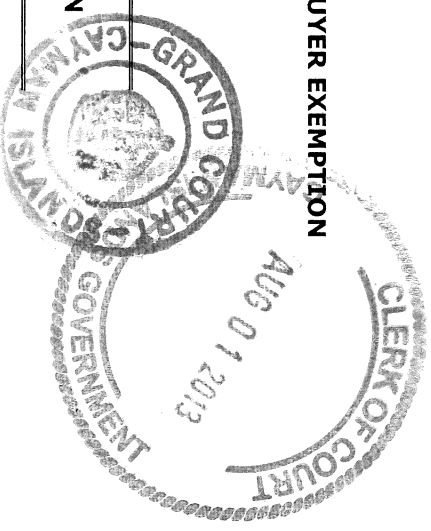
NOTICE OF ORIGINATING MOTION

**TAKE NOTICE** that the Court at the Law Courts, George Town, Grand Cayman will be moved on \_\_\_\_\_ 2013 at \_\_\_\_\_, or as soon thereafter as counsel can be heard, by counsel on behalf of Andrew Steven Jackson (the **Appellant**) for an order that the instrument which effected the transfer to the Appellant of absolute title to land situate at South Sound Block 15C Parcel 33H45 (the **Property**) (the **Instrument**) is not subject to duty and for an order that the Appellant be repaid CI\$19,875.00 in respect of duty paid by the Appellant to the Government of the Cayman Islands upon the Instrument,

And for an order that the costs of and incidental to this appeal be paid by the Commissioner pursuant to s.13 of the Stamp Duty Law (2011 Revision) (the **Law**),

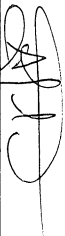
**AND FURTHER TAKE NOTICE** that the grounds of this appeal are as follows:

1. That the Honourable Financial Secretary, in discharging the duties of the Commissioner under the Law which the Commissioner has delegated to him, erred in law in deciding that a stamp duty exemption is not available under the Law to any person who holds absolute title to land at the time of, or prior to, his application for such exemption by reason only of such prior ownership of land;
2. That the Honourable Financial Secretary, having so erred in law, further erred in law and/or fact in concluding that the Instrument was subject to duty by reason only of the Appellant having acquired absolute title to bare land situate at West Bay North East Block 9A Parcel 804 before the Appellant sought to acquire the Property and in his consequent refusal or failure to certify that the Instrument is not subject to duty;



3. That, had the Honourable Financial Secretary not erred in law and/or fact as set out at 1. and 2. above, the Honourable Financial Secretary would have decided that there is no charge to duty on the Instrument by reason of the following facts:
- a) The Appellant is a Caymanian;
  - b) The Appellant acquired the Property, the transfer of which was effected by the Instrument, for the purpose of his first owner-occupied home; and
  - c) The consideration which the Appellant paid for the Property, being land with a building, was CI\$265,000 and, thus, within the statutory limit of CI\$300,000.

Dated the 1<sup>st</sup> day of August 2013.



**Andrew Steven Jackson**

**TO:** The Clerk of the Court

**AND TO:** The Honourable Minister of Finance  
Government Administration Building  
George Town  
Grand Cayman  
Cayman Islands

**AND TO:** The Honourable Financial Secretary  
Government Administration Building  
George Town  
Grand Cayman  
Cayman Islands

THIS NOTICE OF ORIGINATING MOTION was issued by Andrew Steven Jackson, the Appellant, whose address for service is Unit 51, Secret Garden, George Town, Grand Cayman, Cayman Islands.