

IN THE GRAND COURT
OF THE CAYMAN ISLANDS

CAUSE NO. *2620* of 1995

BETWEEN:

THE ATTORNEY GENERAL
OF THE CAYMAN ISLANDS

Plaintiff

AND:

CARLOS SOLOMON

Defendant

WRIT OF SUMMONS

TO: CARLOS SOLOMON, of West Bay, Grand Cayman.

THIS WRIT OF SUMMONS has been issued against you by the above-named Plaintiff in respect of the claim set out on the next page.

Within 14 days after the service of this Writ on you, counting the day of service, you must either satisfy the claim or return to the Court Office, the Law Courts, P.O. Box 4956GT, George Town, Grand Cayman, the accompanying Acknowledgment of Service stating therein whether you intend to contest these proceedings.

If you fail to satisfy the claim or to return the Acknowledgment within the time stated, or if you return the Acknowledgment without stating therein an intention to contest the proceedings, the Plaintiff may proceed with the action and judgment may be entered against you forthwith without further notice.

Issued this *22nd* day of June 1995.

NOTE - This Writ may not be served later than 4 calendar months beginning with the date of issue unless renewed by order of the Court.

IMPORTANT

Directions for Acknowledgement of Service are given with the accompanying form.

STATEMENT OF CLAIM

1. The Plaintiff brings this claim on behalf of the Commissioner for Stamp Duty, pursuant to section 11(1) of the Crown Proceedings Law 1965 (Revised) and section 3(2) of the Stamp Duty Law (1995 Revision) ["the Law"].

2. On 18th March 1991 the Defendant executed an instrument for the transfer of land registered in the Land Register of the Cayman Islands as West Bay North West Block 4D, Parcel 363, the market value of which was CI\$12,500., from one Loxley E. M. Banks as transferor to the Defendant as transferee.

3. The said instrument was required to be stamped on 2nd May 1991, when stamp duty in the sum of CI\$937.50 became due for payment pursuant to section 20(2) of the Law, but the Defendant has failed and refused to cause the said instrument to be stamped and has failed and refused to pay the said stamp duty.

4. By virtue of his failure to pay stamp duty as aforesaid, the Defendant has become liable to a penalty in the sum of CI\$1875.00 being twice the deficiency in stamp duty as at 2nd May 1991.

5. In addition, the Plaintiff is entitled to and claims interest on the sums due pursuant to section 22 of the Stamp Duty Law (1995 Revision).

And the Plaintiff claims:-

(1) Under paragraph 3 hereof, the sum of CI\$937.50;

(2) Under paragraph 4 hereof, the sum of CI\$1875.;

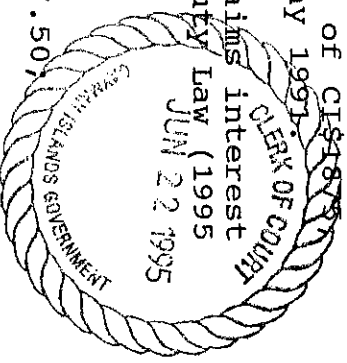
(3) Statutory interest pursuant to section 22 of the Stamp Duty Law (1995 Revision) on the sum of CI\$2812.50 at the following rates and for the following periods:-

(i) at 10% per annum from 2nd May 1991 to 1st June 1991 being the sum of CI\$23.89 [a per diem rate of CI\$0.7705];

(ii) at 20% per annum from 2nd June 1991 to 22nd June 1995, being the sum of CI\$2280.68 [a per diem rate of CI\$1.541;

in all, interest amounting to CI\$2,304.57 up to the date of issue hereof; and

(4) Statutory interest as aforesaid at the rate of 20% per annum, being a per diem rate of CI\$1.541, from the date of issue hereof until judgment herein or sooner satisfaction of the Plaintiff's claim;



(5) Costs, to be assessed by this Honourable Court.

If, within the time for returning the Acknowledgment of Service, the Defendant pays the total amount claimed of CI\$5117.07 (including interest, but excluding costs) further proceedings will be stayed. The money must be paid to the Commissioner for Stamp Duty.

Wm Helfrecht

WILLIAM HELFRECHT

Crown Counsel for and on behalf
of the Attorney General, the
Plaintiff herein



This Writ was issued by William Helfrecht, Crown Counsel, for and on behalf of the Plaintiff, whose address for service is the Legal Department, Tower Building, P.O. Box 907, George Town, Grand Cayman, B.W.I.