

# **Royal Court of Jersey**

**RC21/04**

## **Confirmation of Value of Contents contained within Hereditary Contracts**

In certain cases, the Judicial Greffier needs to confirm the value of contents where in the Greffier's opinion the value of those contents appears to be proportionately high. As the Judicial Greffier is not personally able to verify the actual value of the contents, the Greffier will necessarily rely upon the confirmations and undertakings of the parties.

The benefit of the concession sought lies with the purchasers. To that end, and in order for the Judicial Greffier to be satisfied that reasonable investigations were carried out, prior to the passing of the contract the Greffier will require confirmation in writing (signed by the purchasers) attaching a copy of the inventory. The confirmation must state that, to the best of their knowledge, the figure claimed is accurate at the time of passing contract and represents an appropriate value for the contents in the inventory.

## **Interpretation of Matrimonial Home**

Stamp Duty is reduced to a nominal rate when the transaction relates to the transfer of the matrimonial home (either joint ownership to sole or vice versa).

The Judicial Greffier shall apply a broad interpretation to 'matrimonial home'. The Greffier shall, on written application, in instances where two people in a relationship have been living continuously as a couple in the property for a period of 12 months or more immediately prior to the passing of the contract, be prepared to deem their property to be the 'matrimonial home' whether or not they are married or in a civil partnership.

To benefit from this practice, the couple must deliver to the Judicial Greffier a statement of the relevant facts, signed and dated by both parties. The statement should include:

1. the full names of the parties
2. the address of the property
3. the length of time the parties have been in a relationship together whilst living in the property
4. a request to be granted dispensation in accordance with this statement of practice

This Practice Direction will come into immediate effect.