STAMP DUTIES AND FEES (JERSEY) LAW 1998

Official Consolidated Version

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Jersey

STAMP DUTIES AND FEES (JERSEY) LAW 1998

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Jersey

STAMP DUTIES AND FEES (JERSEY) LAW 1998[1]

A LAW to provide for the charging of fees for the registration of documents in the Public Registry or with the Royal Court and providing evidence for the payment thereof by means of stamps

Commencement [see endnotes]

1 Interpretation[2]

In this Law, unless the context otherwise requires –

"administration" includes all letters of administration of the effects of a deceased person;

"chargeable document" means a document in respect of which stamp duty is payable in accordance with Article 2 and a Schedule;

"control", in relation to a company ("controlled company") means the power of 1 or more companies ("controlling company") to secure that the affairs of the controlled company are conducted in accordance with the wishes of the controlling company by means of –

(a) 1 or more of the following –

(i) the holding, directly or indirectly, of 75% or more of shares (whether in the controlled company or another company),

(ii) the possession, directly or indirectly, of 75% or more of voting power in or in relation to the controlled company,

(iii) the holding, directly or indirectly, of 75% or more of powers conferred by the articles of association or other document regulating the controlled company or another company;

(b) the right to 75% or more of the profits and gains of the company;

"designated officer" means the officer designated in the final column of a table in a Schedule to cancel stamps;

"first-time buyer" means a purchaser of immovable property where the transaction relating to that property fulfils all the conditions that are required to be fulfilled for the fees set out in item 13(b) in a table in paragraph 3 of Schedule 1 to apply;

"Greffe" and "Greffier" mean respectively the Judicial Greffe and the Judicial Greffier;

"gross value" means, in relation to any property conveyed or disposed by a contract or in relation to the personal estate of a deceased person, the market value of the property at the time of passing of the contract or death of the deceased, without deduction of any charges;

"group" means a holding company and 1 or more of its subsidiaries that are each controlled by the holding company and, for the purposes of this definition, a company ("company A") is a subsidiary of another company ("company B") if –

(a) company B controls company A; or

(b) company A is a subsidiary of a company that is itself a subsidiary of company B;

"holding company" means a company that is not controlled by another company;

"item" means any item described in the Schedule in respect of which any stamp duty is payable;

"main residence", in relation to a relevant property, means the property that is occupied as the person's main residence, whether or not it is in Jersey;

"net value" means, in relation to any property conveyed or disposed by a contract or in relation to the personal estate of a deceased person, the market value of the property at the time of passing of the contract or death of the deceased disregarding any life interest or lease or licence to which the property is subject but taking account of any servitude pertaining to the property, less the amount of any existing registered charges for which the contract provides that the purchaser or transferee shall assume liability or any charges or taxes payable on the personal estate of the deceased;

"relevant off-plan contract" means a sale and purchase contract where –

(a) the land to which the contract relates is land on which a dwelling is, or is to be, constructed;

(b) the contract is not transferable by the purchaser to another person;

(c) the contract contains a penalty of at least 10% of the consideration that applies if the purchaser does not complete the purchase;

(d) the consideration agreed in the contract is at or above the notional market value, at the time the contract was signed, of the dwelling; and

(e) the contract was signed on or after 1st January 2017;

"relevant property" means a property that is a dwelling and is acquired for a purpose other than use as the main residence of the person to whom it is transferred, but does not include a dwelling acquired for the purpose of it forming part of the stock of a trade taxable under Article 51(1)(b) of the Income Tax (Jersey) Law 1961;

"rules of court" means rules of court made under Article 13 of the Royal Court (Jersey) Law 1948;

"search ticket" means a document issued by the Greffier authorizing the making of a search in the records of the Greffe;

"stamp" means a receipt issued in return for the payment of stamp duty;

"stamp duty" means the fee or percentage payable in accordance with Article 2 and a Schedule.

2 Stamp duty

(1) Subject to Articles 6 and 7, in respect of each item numbered in the first column and described in the second column of a table in Schedule 1, 2 or 3, for each chargeable document referred to in the fourth column of that table there shall be payable the amount of stamp duty set out opposite that chargeable document in the third column of that table.[3]

(1A) Stamp duty in respect of a chargeable document shall be collected by the designated officer described in the fifth column of a table in Schedule 1, 2 or 3 opposite that description of document and paid to the Treasurer of the States in such manner as the Treasurer may require.[4]

(1B) Stamp duty paid to the Treasurer under paragraph (1A) shall accrue to the annual income of the States.[5]

(2) [6]

(3) [7]

(4) [8]

(5) Where a chargeable document contains or relates to several items, separate stamp duty shall be payable in respect of each item as if it were contained in a separate chargeable document.

(6) Where a chargeable document is made for any consideration in respect of which stamp duty is payable and for any other valuable consideration, separate stamp duty shall be payable in respect of each consideration as if it related to a separate chargeable document.

(7) In any case where the Schedule makes no provision for the fee to be taken, the amount of stamp duty payable, and the manner of payment thereof, may be determined by the Bailiff.[9]

(8) [10]

3 Regulations

The States may by Regulations amend Schedules 1, 2 and 3.[11]

4 Mode of calculating stamp duty in respect of foreign currency

(1) Where stamp duty is payable in relation to any item in respect of any currency other than sterling, the amount payable shall be calculated on the equivalent value in sterling of the money according to the rate of exchange prevailing at the relevant date.

(2) Evidence of the rate of exchange prevailing on the relevant date may be given by a written certificate signed by an officer of any bank in Jersey.

(3) In this Article "relevant date" means –

(a) in applications for the grant of probate or administration the date of the death of the deceased person; or

(b) in any other case the date on which the duty is to be paid.

5 Stamp duty in cases of grant of probate or administration

(1) Where a deceased person was, at the time of his or her death, domiciled in Jersey, stamp duty payable under this Law in respect of the net value of his or her personal estate shall be payable in respect of the net value of such estate wherever situate.

(2) Where a deceased person was, at the time of his or her death, domiciled outside Jersey, stamp duty payable under this Law in respect of the net value of his or her personal estate shall be payable in respect of the net value of such estate within the jurisdiction of the Court.

(3) Where any person on applying for a grant of probate or administration has paid too much stamp duty as a result of over-estimating the net value of the personal estate of the deceased, such person may, within 6 months after the true net value of such personal estate has been ascertained, deliver to the Greffier a corrective affidavit as to its true net value.

(4) Where the Greffier has received an affidavit under paragraph (3) and is satisfied that too much stamp duty has in fact been paid, he or she shall deliver to the applicant a certificate authorizing the Treasurer of the States to reimburse to him or her the amount by which the stamp duty originally paid exceeds the stamp duty properly payable, and, on presentation of such certificate, the Treasurer of the States shall reimburse such amount accordingly.

(5) Where a person on applying for a grant of probate or administration has paid too little stamp duty as a result of under-estimating the net value of the personal estate of the deceased, such person shall, within 6 months after the true net value of such personal estate has been ascertained, deliver to the Greffier a corrective affidavit as to the true net value of the personal estate of the deceased, and the difference between the amount of stamp duty paid and the amount of stamp duty properly payable shall be paid by that person.[12]

(6) In the exercise of its jurisdiction under Article 2(1) of the Interest on Debts and Damages (Jersey) Law 1996 to include interest on any sum awarded in proceedings brought by the Treasurer of the States for the recovery of stamp duty, a court may, if it thinks fit, order that the interest shall run from any specified date that is not earlier than the date of the grant of probate or administration.

6 Reduction or remission of stamp duty[13]

Subject to Article 13 of the Taxation (Land Transactions) (Jersey) Law 2009, the designated officer may reduce or remit any stamp duty set out in the Schedule in any case where it would, in his or her opinion, be just to do so and, notwithstanding Article 10, his or her decision shall be final.

6A [14]

6B Reduction of stamp duty where immovable property purchased under approved Assisted Ownership Scheme[15]

(1) Where a first-time buyer purchases immovable property under an Assisted Ownership Scheme and the conditions set out in paragraph (2) are met, the amount of stamp duty payable is that set out in item 13(b) in a table in paragraph 3 of Schedule 1, calculated as if the affordable price were the gross value of the property.

(2) The conditions are that the Assisted Ownership Scheme has been approved by the Minister for Housing and –

(a) the property has been allocated to the purchaser through the Affordable Housing Gateway administered by the Minister for Housing; or

(b) the Scheme has been approved by the Minister for Treasury and Resources.[16]

(3) The affordable price is the proportion of the gross value of the property that is funded by the purchaser, whether or not secured by one or more simple *conventionnel* hypothecs, or other security.

7 Exemption from payment of stamp duty on financial grounds

(1) The Viscount may grant, on such conditions as he or she thinks fit, a certificate exempting an indigent person from payment of stamp duty for any chargeable document if –

(a) the application is made in respect of proceedings in the Family Division; or

(b) the application is made in respect of any other proceedings and is accompanied by a statement of the material facts and of the points of law relied on and the Viscount is satisfied that the indigent person has *prima facie* a good cause of action or, as the case may be, a good defence.[17]

(2) The Viscount may require the indigent person to make an affidavit in support of the Viscount's application.

(3) Where a certificate granted under paragraph (1) is produced to a designated officer in relation to the proceedings to which the certificate relates, no stamp duty shall be payable for any chargeable document to which the certificate relates.[18]

8 Registration of chargeable documents and grant of probate or administration

(1) A chargeable document shall not be registered in the Public Registry or with the Royal Court unless the Greffier is satisfied that the correct amount of stamp duty payable in respect of such chargeable document has been or will be paid.[19]

(2) Proof of the registration of a chargeable document shall, for purposes of any legal proceedings, be deemed sufficient evidence that the stamp duty payable thereon has been paid.

(3) [20]

(4) The net value of the personal estate of the deceased shall be sworn in the oath leading to the grant of probate or administration and the Greffier shall not allow probate or administration to be issued unless he is she is satisfied that the correct amount of stamp duty payable under this Law in respect of the estate has been or will be paid.[21]

8A Relevant properties: statements of information[22]

(1) Where a chargeable document relates to a relevant contract, the document must be accompanied by statements by the person to whom the property is transferred indicating –

(a) whether the property is a dwelling acquired for use as the main residence of that person; and

(b) whether the property is a dwelling acquired for the purpose of it forming part of the stock of a trade taxable under Article 51(1)(b) of the Income Tax (Jersey) Law 1961.

(2) The statement must include a declaration by the person to whom the property is transferred that the statement is, to the best of that person's knowledge and belief, true, complete and correct.

(3) For the purposes of this Article a "relevant contract" is any transaction that falls within the following entries in item 13 in paragraph 3 of Schedule 1 –

(a) entry (a);

(b) entry (c);

(c) entry (h);

(d) entry (j);

(e) entry (k);

(f) entry (l).

9 Refund of stamp duty

(1) Save as provided by paragraph (2), where any chargeable document for which stamp duty has been paid is not used, the Treasurer of the States shall refund the value of the stamp duty that has been paid.[23]

(2) No refund may be made –

(a) in respect of a *billet* which has been *cassé*; or

(b) in respect of stamp duty paid in accordance with items 2, 4, 4A, 5, 7, 11, 17, 18, 27, 28, 30, 31, 35, 35A, 36, 38, 40A, 42 and 47 in paragraph 3 (tables of judicial fees) of Schedule 1 regardless of whether a hearing ever takes place.[24]

(3) Despite paragraph (2)(b), if on the application of the person who has paid the stamp duty within 12 months of the payment, the designated officer considers that the particular circumstances would make it just to do so, that officer may reduce or remit the whole or part of that duty.[25]

(4) Despite Article 10, the decision of the designated officer under paragraph (3) is final.[26]

10 Determinations and appeals

(1) Whenever it appears necessary to the designated officer to do so, he or she shall determine whether stamp duty is payable and the amount of such duty.

(1A) If the designated officer is of the opinion that the main purpose, or one of the main purposes, of a transaction or combination or series of transactions giving rise to a chargeable document is the avoidance or reduction of a person's liability to pay stamp duty, the designated person may determine the amount of stamp duty payable to counteract such avoidance or reduction of liability.[27]

(1B) No determination shall be made under paragraph (1A) if the person shows to the satisfaction of the designated officer that the purpose of avoiding or reducing liability to pay stamp duty was not the main purpose, or one of the main purposes, of the transaction or the combination or series of transactions.[28]

(2) Subject to Article 6 and Article 9(4), any person aggrieved by a determination of the designated officer under paragraph (1) or (1A) may appeal to the Inferior Number of the Royal Court within one month of such determination on the basis of an error of fact or law.[29]

11 Offences

(1) A person who makes a statement –

(a) to a designated officer or in an application to the Viscount under Article 7;

(b) in connection with any matter relating to the assessment of or exemption from any stamp duty under this Law; and

(c) which he or she knows to be false or misleading in a material particular,

shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding 6 months or to a fine not exceeding level 3 on the standard scale, or to both.

(2) A person who fails to deliver to the Greffier within 6 months a corrective affidavit as required by virtue of Article 5(5), shall be guilty of an offence and shall be liable to a fine of level 3 on the standard scale.[30]

(3) A person commits an offence and is liable to imprisonment for 6 months and to a fine of level 3 on the standard scale if that person makes a statement required under Article 8A which the person knows to be false or misleading in a material particular.[31]

12 Validity of stamp duty charged under previous legislation

Any fees and percentages purported to be charged and paid at any time prior to the commencement of this Law by virtue of –

(a) Article 12 of the Departments of the Judiciary and the Legislature (Jersey) Law 1965;

(b) Article 44 of the Matrimonial Causes (Jersey) Law 1949; or

(c) Article 29 of the Probate (Jersey) Law 1949,

shall be deemed to have been charged and paid as if this Law were then in force.

12A [32]

13 Citation

This Law may be cited as the Stamp Duties and Fees (Jersey) Law 1998.

SCHEDULE 1[33]

(Article 2)

JUDICIAL FEES

1 Lettered Rates

In the column headed "Stamp Duty, by Figure or Rate" in the tables in paragraph 3, the amounts represented by the lettered rates (if shown) in those tables are –

(a) by rate A, £2;

(b) by rate B, £18;

(c) by rate C, £43;

(d) by rate D, £52;

(e) by rate E, £75;

(f) by rate F, £104;

(g) by rate G, £151;

(h) by rate H, £191;

(i) by rate I, £255;

(j) by rate J, £383;

(k) by rate K, £464;

(l) by rate L, £638;

(m) by rate M, £870;

(n) by rate N, £1,160;

(o) by rate O, £1,450;

(p) by rate P, £1,740;

(q) by rate Q, £5,000.

2 Bands relating to value in item 13

The table set out in this paragraph is to be read as included in each paragraph of item 13 where there is an entry "See table in paragraph 2".

	Item 13	**Stamp Duty by Figure or Rate**	**Chargeable Document**	**Designated Officer**
	(i) does not exceed £50,000	50p each £100 or part of £100 subject to a	Contract	Greffier

	Item 13		Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
			minimum of £10		
	(ii)	exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(iii)	exceeds £300,000 but does not exceed £500,000	£4,000 in respect of the first £300,000, plus £2 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £2.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(v)	exceeds £700,000 but does not exceed £1,000,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(vi)	exceeds £1,000,000 but does not exceed £1,500,000	£22,000 in respect of the first £1,000,000 plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(vii)	exceeds £1,500,000 but does not exceed £2,000,000	£39,500 in respect of the first £1,500,000 plus £4 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(viii)	exceeds £2,000,000	£59,500 in respect of the	Contract	Greffier

	Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
		first £2,000,000 plus £5 for each £100 or part of £100 in excess thereof		
	Provided that in the case of a contract concerning land on which a dwelling is, or is to be, constructed, for clauses (iv) to (viii) there is substituted –			
	(iv) exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(v) exceeds £700,000 but does not exceed £1,000,000	£14,000 in respect of the first £700,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(vi) exceeds £1,000,000 but does not exceed £1,500,000	£24,500 in respect of the first £1,000,000 plus £4.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(vii) exceeds £1,500,000 but does not exceed £2,000,000	£47,000 in respect of the first £1,500,000 plus £5.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(viii) exceeds £2,000,000 but does not exceed £3,000,000	£74,500 in respect of the first £2,000,000 plus £7.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(ix) exceeds £3,000,000 but does not exceed £6,000,000	£149,500 in respect of the first £3,000,000	Contract	Greffier

	Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
		plus £10 for each £100 or part of £100 in excess thereof		
	(x) exceeds £6,000,000	£449,500 in respect of the first £6,000,000 plus £11 for each £100 or part of £100 in excess thereof	Contract	Greffier

2A Further bands relating to value in item 13

The table set out in this paragraph is to be read as included in each paragraph of item 13 where there is an entry "See table in paragraph 2A".

Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
(i) does not exceed £50,000	£3.50p each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii) exceeds £50,000 but does not exceed £300,000	£1,750 in respect of the first £50,000, plus £4.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £300,000 but does not exceed £500,000	£13,000 in respect of the first £300,000, plus £5 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv) exceeds £500,000 but does not exceed £700,000	£23,000 in respect of the first £500,000, plus £6 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v) exceeds £700,000 but does not exceed £1,000,000	£35,000 in respect of the first £700,000, plus £6.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vi) exceeds £1,000,000 but does not exceed £1,500,000	£54,500 in respect of the first £1,000,000 plus £7.50 for each £100 or part of £100 in excess thereof	Contract	Greffier

Item 13		Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
(vii)	exceeds £1,500,000 but does not exceed £2,000,000	£92,000 in respect of the first £1,500,000 plus £8.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(viii)	exceeds £2,000,000 but does not exceed £3,000,000	£134,500 in respect of the first £2,000,000 plus £10.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(ix)	exceeds £3,000,000 but does not exceed £6,000,000	£239,500 in respect of the first £3,000,000 plus £13 for each £100 or part of £100 in excess thereof	Contract	Greffier
(x)	exceeds £6,000,000	£629,500 in respect of the first £6,000,000 plus £14 for each £100 or part of £100 in excess thereof	Contract	Greffier

2B Bands relating to value in item 13 in 2026

(1) This paragraph applies for stamp duty payable in 2026.

(2) The table set out in this sub-paragraph is to be read as included instead of the table in paragraph 2A in each paragraph of item 13 where there is an entry "See table in paragraph 2A".

Item 13		Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
(i)	does not exceed £50,000	£2.50 for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £50,000 but does not exceed £300,000	£1,250 in respect of the first £50,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £300,000 but does not exceed £500,000	£10,000 in respect of the first £300,000, plus £4 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv)	exceeds £500,000 but does not exceed £700,000	£18,000 in respect of the first £500,000, plus £5 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v)	exceeds £700,000 but does not exceed £1,000,000	£28,000 in respect of the first £700,000, plus £5.50 for each £100 or part of £100 in	Contract	Greffier

Item 13		Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
		excess thereof		
(vi)	exceeds £1,000,000 but does not exceed £1,500,000	£44,500 in respect of the first £1,000,000 plus £6.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vii)	exceeds £1,500,000 but does not exceed £2,000,000	£77,000 in respect of the first £1,500,000 plus £7.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(viii)	exceeds £2,000,000 but does not exceed £3,000,000	£114,500 in respect of the first £2,000,000 plus £9.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(ix)	exceeds £3,000,000 but does not exceed £6,000,000	£209,500 in respect of the first £3,000,000 plus £12 for each £100 or part of £100 in excess thereof	Contract	Greffier
(x)	exceeds £6,000,000	£569,500 in respect of the first £6,000,000 plus £13 for each £100 or part of £100 in excess thereof	Contract	Greffier

(3) Paragraph (l)(1) of item 13 applies as if –

(a) in clause (i)(B), "£3.50" is "£2.50";

(b) in clause (ii)(B) –

(i) "£3,500" is "£2,500"; and

(ii) "£3.75" is "£2.75".

3 Tables of judicial fees

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
1.	**ACKNOWLEDGEMENT OF DEBT ON TABLE OR *AU GREFFE* –**			
(aa)	Where – (i) the borrowing relates to a contract of purchase, or a contract of lease or transfer of lease, of land on which a dwelling is, or is to be,			

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	constructed for occupation by the purchaser, (ii) the borrowing and the contract relate to the same property, (iii) the acknowledgement and the contract were registered in the Public Registry and passed before the Royal Court on the same day, and (iv) where the gross value of the property or, where the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the time of the sale, is £700,000 or less –			
	(A) where the value of the property does not exceed £600,000	NIL	*Billet*	Greffier
	(B) where the value of the property exceeds £600,000 but does not exceed £700,000	0.5% x ((Y – 600,000) /100,000) where Y is the gross value of the property or, where the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the	*Billet*	Greffier

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		time of sale		
(b)	Where the borrower produces to the designated officer a letter from the Comptroller of Revenue confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961	£5	*Billet*	Greffier
(ba)	Where an acknowledgement of debt document specifies a new amount of borrowing (the "new borrowing document") for a dwelling in respect of which another acknowledgement of debt document specifying an amount of borrowing is registered in the Public Registry and for which stamp duty has been paid (the "registered borrowing document"), and some or all of the amount specified in the registered borrowing document remains unpaid (the "unpaid amount") –			
	(i) where the amount of borrowing specified in the new borrowing document is less than or equal to the unpaid amount	£90	*Billet*	Greffier
	(ii) where the amount of borrowing specified in the new borrowing document is greater than the unpaid amount,			
	(I) for the portion of the amount that is equal to the unpaid amount, and	£90	*Billet*	Greffier
	(II) for the portion of the amount that is greater than the unpaid amount	50p for each £100 or part of £100 of the amount to be acknowledged subject to a	*Billet*	Greffier

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		minimum of £5		
	and if the new borrowing document is for land on which a dwelling is to be constructed and in respect of which there is a registered borrowing document for the same land and dwelling and there is an unpaid amount, then sub-paragraphs (i) and (ii) shall apply to the registration of that new borrowing document for that land and that dwelling in the same way as they apply to a registration of a new borrowing document for a dwelling			
	The stamp duty specified in paragraph (ba) for registration of a new borrowing document shall not be substituted for the stamp duty specified in paragraph (c) unless the Greffier is satisfied that –			
	(A) stamp duty has been paid in respect of the registered borrowing document (whether under item 1(a) or (c));			
	(B) the registered borrowing document will be cancelled in the Public Registry (*rayé*) and replaced by the new borrowing document;			
	(C) all the same persons have acknowledged indebtedness in both the new borrowing document and the registered borrowing document;			
	(D) the borrowing applies to a dwelling that is –			
	(a) owned and occupied by the person who has acknowledged indebtedness (the "borrower") as his or her sole place of residence in Jersey and the owner and occupier of the dwelling on the date of registration of the registered borrowing document are the same owner and occupier of the dwelling on the date on which the new borrowing document is to be registered, or			
	(b) owned by a company and occupied by a person (the "occupier") as his or her sole place of residence in Jersey who is entitled to occupy that dwelling by virtue of owning shares in that company and the borrowing is undertaken by or on behalf of the occupier and the occupier of the dwelling on the date of registration of the registered borrowing document is the same occupier of the dwelling on the date on which the new borrowing document is to be registered,			
	(or if the dwelling is not yet constructed, it will comply with either sub-clause (a) or (b) when constructed);			
	(E) the borrower to whom clause (D)(a) applies or the occupier to whom clause D(b) applies is a person who –			

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(i) has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations, (ii) has Licensed status in accordance with those Regulations, or (iii) is the spouse or civil partner of a person described in clause (i) or (ii) and is a joint borrower or occupier with that person; and			
	(F) the new borrowing document and the registered borrowing document relate to the same dwelling (or where the dwelling is not yet constructed, the new borrowing document and the registered borrowing document relate to the same land and the construction of that dwelling on it).			
(c)	In any other case	50p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £5	*Billet*	Greffier
(d)	In all cases under this item, except paragraph (ba), for each document registered	£90	*Billet*	Greffier
Provided that where the Greffier is satisfied that the document is a renewal or further renewal of a judicial hypothec on which stamp duty has already been paid and which has become prescribed by lapse of time under Article 29 of the Loi (1880) sur la propriété foncière, the total fee payable –				
(A)	under paragraph (a) or (c) of this item shall be £90; and			
(B)	under paragraph (b) of this item shall be rate B			

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
2.	**ACTIONS –**			
(1)	In the Petty Debts Court –			
	(a) Where the claim does not exceed £100	£7	Claim Summary	Greffier
	(b) Where the claim exceeds £100 but does not exceed £500	rate B	Claim Summary	Greffier
	(c) Where the claim exceeds £500 but does not exceed £1,000	rate C	Claim Summary	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(d) Where the claim exceeds £1,000 but does not exceed £5,000	rate F	Claim Summary	Greffier
	(da) Where the claim exceeds £5,000 but does not exceed £10,000	rate G	Claim Summary	Greffier
	(db) Where the claim exceeds £10,000, but does not exceed £15,000	rate H	Claim Summary	Greffier
	(dc) Where the claim exceeds £15,000, but does not exceed £25,000	rate I	Claim Summary	Greffier
	(dd) Where the claim exceeds £25,000, but does not exceed £30,000	rate J	Claim Summary	Greffier
	(e) For expulsion of a refractory tenant	rate G	Claim Summary	Greffier
	(f) In pursuance of the Separation and Maintenance Orders (Jersey) Law 1953 or the Maintenance Orders (Facilities for Enforcement) (Jersey) Law 2000	rate E	Claim Summary	Greffier
	(g) Each intervention or opposition made during the hearing	rate E	Intervention or Opposition	Greffier
	(ga) Hearing of the action in a case, or any interlocutory matter in a case, for each day or part of a day where – (i) the court appoints a special day for judging a dispute between parties, whether or not witnesses are heard, and (ii) the claim exceeds £3,000	rate J	*Billet* or application	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(h) Fixing a date for a trial or hearing	rate C	Application or Claim Summary	Greffier
(2)	In the Royal Court (excluding acknowledgement of debt) on *Table* or *au Greffe* –			
	(a) First *billet* in the proceedings or counterclaim in an action –			
	(i) where the value of the claim or the value of the assets affected by the claim does not exceed £2 million	rate J	*Billet* or application	Greffier
	(ii) where the value of the claim or the value of the assets affected by the claim exceeds £2 million but does not exceed £10 million	rate P	*Billet* or application	Greffier
	(iii) where the value of the claim or the value of the assets affected by the claim exceeds £10 million	rate Q	*Billet* or application	Greffier
	(b) Before the Superior Number	rate J	*Billet*	Greffier
	(c) Appeal to the Inferior Number	rate J	Notice of Appeal	Greffier
	(d) Setting down for hearing –			
	(i) where the value of the claim or the value of the assets affected by the claim does not exceed £2 million	rate J	Application	Greffier
	(ii) where the value of the claim or the value of the assets affected by the claim exceeds £2 million but does not exceed	rate P	Application	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	£10 million			
	(iii) where the value of the claim or the value of the assets affected by the claim exceeds £10 million	rate Q	Application	Greffier
	(e) Hearing of the action in a case, or any interlocutory matter therein, where the court appoints a special day for judging a dispute between parties, whether or not witnesses are heard, for each half day or part of a half day –			
	(i) where the value of the claim or the value of the assets affected by the claim does not exceed £100,000	rate J	*Billet* or application	Greffier
	(ii) where the value of the claim or the value of the assets affected by the claim exceeds £100,000 but does not exceed £500,000	rate L	*Billet* or application	Greffier
	(iii) where the value of the claim or the value of the assets affected by the claim exceeds £500,000 but does not exceed £1 million	rate M	*Billet* or application	Greffier
	(iv) where the value of the claim or the value of the assets affected by the claim exceeds £1 million but does not exceed £1.5 million	rate N	*Billet* or application	Greffier
	(v) where the value of the claim or the value of the assets affected by the claim exceeds £1.5 million but does not exceed £2 million	rate O	*Billet* or application	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(vi) where the value of the claim or the value of the assets affected by the claim exceeds £2 million but does not exceed £10 million	rate P	*Billet* or application	Greffier
	(vii) where the value of the claim or the value of the assets affected by the claim exceeds £10 million	rate Q	*Billet* or application	Greffier
	(f) Each intervention or opposition made during the course of an action	rate E	Intervention or Opposition	Greffier

	Item 3.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
3.	**ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS**, cancellation of	rate E	Act, Affidavit or Declaration	Greffier

	Item 4.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
4.	**ADOPTION**, application and hearing under the Adoption (Jersey) Law 1961	rate G	Application	Greffier

	Item 4AA.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
4AA.	**PARENTAL ORDER,** application and hearing under the Children (Jersey) Law 2002	rate G	Application	Greffier

	Item 4A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
4A.	**APPLICATION FOR ORDERS IN AID IN**	At discretion of Viscount	Application	Viscount

	Item 4A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	BANKRUPTCY AND INSOLVENCY MATTERS, consultation with Viscount	subject to a maximum of rate L		

	Item 5.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
5.	**APPLICATION OR DECLARATION**, not otherwise provided for in this Schedule	rate F	Application or Declaration	Greffier

	Item 6.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
6.	**ARBITRATION BEFORE GREFFIER**, for each attendance, fee payable by the plaintiff, for each half day or part of a half day	rate L	Record	Greffier

	Item 7.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
7.	**ARREST OF DEBTOR (*SAISIE*)** –			
(a)	Arrest and notification	At discretion of Viscount subject to a maximum of rate L	Order of justice, provisional order or Act of the Court	Viscount
(b)	Discharge of arrest	rate G	Record	Viscount
(c)	Accepting surety to release arrest of debtor, or to produce debtor before Court on pain of satisfying judgment	rate G	Record	Viscount
(d)	Attending to arrest debtor, arrest not effected	At discretion of Viscount subject to a maximum of rate L	Order of justice, provisional order or Act of the Court	Viscount
Provided that where, in addition to the arrest of a debtor, the debtor's goods are distrained on, the fees specified under item 19 of this Part shall be payable in addition to the fees				

	Item 7.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
specified under this item.				

	Item 8.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
8.	**AUTHORITY TO PRACTISE** as an architect, dentist, medical practitioner, optician, veterinary surgeon	rate H	Application	Greffier

	Item 9.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
9.	***CASIER JUDICIAIRE***, certificate relating to criminal convictions	rate G	Certificate	Greffier

	Item 10.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
10.	**CAVEAT IN RELATION TO THE PASSING OF A CONTRACT TRANSFERRING IMMOVABLE PROPERTY** –			
(a)	Lodging caveat with Bailiff	rate E	Caveat	Bailiff
(b)	Renewal of caveat	rate E	Caveat	Bailiff
The fees paid under this item include delivery to the debtor of a copy of the caveat and filing a copy in the Public Registry.				

	Item 11.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
11.	***CESSION***, application to Court to make *cession*, and posting of notice	rate G	Application	Greffier

	Item 12.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
12.	**COMMISSION PAYABLE IN RESPECT OF THE**			

	Item 12.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	ADMINISTRATION BY THE VISCOUNT of property other than property *en désastre* –			
(a)	In respect of money or assets received	10%	Record	Viscount
(b)	On any money or assets paid out or distributed	2½%	Record	Viscount

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
13.	**CONTRACTS** –			
(a)	Of sale of immovable property other than *rentes anciennes* but including *rentes nouvelles* and simple conventional hypothecs (except as provided by paragraphs (aa), (b), (ba), (j), (k), (t) or (ta) of this item), where the consideration for the transfer of the property or, if the gross value of the property transferred exceeds such consideration, the gross value of the property –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
	Provided that in the case of a contract of exchange of immovable property the fees specified in the table in this paragraph shall be separately calculated in respect of the gross value of each property transferred.			
(aa)	Of sale of immovable property (except as provided by paragraph (ba) or (t) of this item) if the contract is a relevant off-plan contract, the amount of the consideration –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
	Provided that in the case of a contract of exchange of immovable property the fees specified in the table in this paragraph are to be separately calculated in respect of			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	the gross value of each property transferred.			
(b)	Of sale of land on which a dwelling is, or is to be, constructed for occupation by the purchaser where (subject as is hereinafter provided) the gross value of the property or, if the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the time of the sale –			
	(i) does not exceed £350,000	NIL	Contract	Greffier
	(ii) exceeds £350,000 but does not exceed £600,000	NIL in respect of the first £350,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(iii) exceeds £600,000 but does not exceed £700,000	the amount of stamp duty that would have been payable if paragraph (a) had applied reduced by the following formula: 8,500 – ((V-600,000) x 8.5%) where V is the gross value of the property or, if the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		the basis of market values obtaining at the time of the sale		
	Provided that the fees specified in this paragraph are only to be substituted for those payable under paragraph (a) of this item if the transaction fulfils all the following conditions –			
	(A) the purchaser requests that the stamp duty be assessed in accordance with this sub-paragraph;			
	(B) the purchaser is a person who has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations, or is the spouse or a civil partner of such a person and is joint transferee with that person;			
	(C) the purchaser satisfies the designated officer that the purchaser has never owned a reversionary interest in any dwelling accommodation wherever situated nor have they ever previously been entitled to occupy such dwelling accommodation (or would have been so entitled if clause (B) applied) by virtue of having owned the accommodation, and for the purposes of this clause "owned" includes –			
	(a) having held such accommodation on contract lease;			
	(b) having owned such accommodation together with any other person;			
	(c) having owned shares that confer entitlement to occupy such accommodation; and			
	(d) any arrangement whereby such accommodation was held in the name of a nominee or trustee, or of a company owned by such nominee or trustee, for the benefit of the purchaser;			
	(D) the consideration for the sale is not less, or not substantially less, than the gross value of the property as sold; and			
	(E) paragraph (ba) does not apply.			
(ba)	Of sale of land on which a dwelling is, or is to be, constructed for occupation by the purchaser if the consideration –			
	(i) does not exceed £350,000	NIL	Contract	Greffier
	(ii) exceeds £350,000 but does not exceed £600,000	NIL in respect of the first £350,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(iii) exceeds £600,000 but does not exceed £700,000	the amount of stamp duty that would have been payable if paragraph (a) had applied reduced by the following formula: 8,500 – ((V-600,000) x 8.5%) where V is the consideration	Contract	Greffier
	Provided that the fees specified in this paragraph are only to be substituted for those payable under paragraph (aa) of this item if the transaction fulfils all the following conditions –			
	(A) conditions (A) to (C) of paragraph (b) are met; and			
	(B) the contract is a relevant off-plan contract.			
(c)	Of gift, resignation or cession without cash consideration of immovable property (except as provided by paragraphs (j), (k) or (t) of this item), where the gross value of the immovable property transferred –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
(d)	Of creation of *rente nouvelle*, or of one or more simple *conventionnel* hypothecs, in association with a contract of purchase or a contract of lease or transfer of lease, of land on which a dwelling is, or is to be, constructed for occupation by the purchaser, where – (i) the contract of creation of the *rente nouvelle*, hypothec or hypothecs and the contract of purchase, lease or transfer of lease			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	relate to the same property, (ii) both contracts were registered in the Public Registry and passed before the Royal Court on the same day, and (iii) the capital value of the *rente nouvelle* or the capital sum hypothecated, in respect of duty due before 1st January 2015, does not exceed £450,000 or, in respect of duty due on or after that date, does not exceed £700,000, if that value or sum –			
	(A) does not exceed £600,000	NIL	Contract	Greffier
	(B) exceeds £600,000 but does not exceed £700,000	0.5% x ((Y – 600,000) /100,000) where Y is the gross value of the property or, where the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the time of sale	Contract	Greffier
(d1)	Of creation of *rente nouvelle*, or of one or more simple *conventionnel* hypothecs, where the borrower produces to the	£90	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	designated officer a letter from the Comptroller of Revenue confirming that it qualifies for exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961			
(d2)	Of creation of *rente nouvelle*, or of one or more simple *conventionnel* hypothecs, in any case to which neither paragraph (d) nor paragraph (d1) of this item applies	50p for each £100 or part of £100 of the capital value of the *rente nouvelle* or the capital sum hypothecated, subject to a minimum of £10	Contract	Greffier
(e)	Sale of *rente ancienne*	50p for each £100 or part of £100 of the consideration for the sale subject to a minimum of £5	Contract	Greffier
(f)	Of creation or sale of an annuity or of cession or sale of life-enjoyment of immovable property (except as provided by paragraph (i) of this item)	50p for each £100 or part of £100 of the capital value of the annuity or life-enjoyment, as agreed with the Greffier subject to a minimum of £10	Contract	Greffier
(g)	Of assignment or reimbursement of *rente ancienne* or of reimbursement of *rente nouvelle* or of a simple conventional hypothec or hypothecs, where the capital reimbursable value of the *rente* or hypothec assigned or reimbursed –			
	(i) does not exceed £100	rate B	Contract	Greffier
	(ii) exceeds £100	rate E	Contract	Greffier
(h)	Of *partage* (except as provided			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	by paragraph (i) of this item) where the total net value of the immovable property of the estate to which the *partage* relates –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
(i)	Of cession without cash consideration of the life-enjoyment of immovable property passed before Court at the same time as, or within one month directly following, the contract of acquisition of the property by the transferor, if the transferee is a member of the transferor's family; or, except where the proviso to item 46 applies, of *partage* of devised immovable property passed before Court within the 18 months next following registration of the will of the deceased; or of sous-partage	£5 for each page of the contract subject to a minimum of £10	Contract	Greffier
(j)	Of sale, gift, cession or other transfer of immovable property by a sole owner into joint ownership with another person, where the cash consideration for the transfer or, if one half of the gross value of the property exceeds such consideration, one half of the gross value of the property –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
	Provided that –			
	(A) if the transfer is effected by cession or sale of the property to a third party and resignation back to the transferee, the fee specified in this paragraph shall be taken on the first contract and the fee taken on the contract of resignation shall be £5 for each page of the contract subject to a minimum of £10;			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(B) where any transfer of immovable property or of a share therein takes place by reason of an order made by the Court under Article 28 of the Matrimonial Causes (Jersey) Law 1949 or Article 48 of the Civil Partnership (Jersey) Law 2012, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10; and			
	(C) where any transfer of immoveable property by a sole owner is into the joint ownership of that person and his or her spouse or civil partner and, at the time of the transfer, that property is their matrimonial home or civil partnership home, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10.			
(k)	Of sale, gift, cession or other transfer of immovable property by a joint owner into sole ownership, where the cash consideration for the transfer or, if one half of the gross value of the property exceeds such consideration, one half of the gross value of the property –			
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
	Provided that –			
	(A) if the transfer is effected by cession or sale of the property to a third party and resignation back to the transferee, the fee specified in this paragraph shall be taken on the first contract and the fee taken on the contract of resignation shall be £5 for each page of the contract subject to a minimum of £10;			
	(B) where any transfer of immovable property or of a share therein takes place by reason of an order made by the Court under Article 28 of the Matrimonial Causes (Jersey) Law 1949 or Article 48 of the Civil Partnership (Jersey) Law 2012, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10; and			
	(C) where any transfer of immoveable property in the joint ownership of spouses or civil partners is by one of them into the sole ownership of the other and, at the time of the transfer, that property is their matrimonial home or civil partnership home, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10.			
(l)	Of lease, sub-lease, licence to occupy premises, or transfer or extension of lease, sub-lease or			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	licence (subject as is hereinafter provided, and except as provided by paragraphs (m), (t) or (ta) of this item) where –			
	(1) the annual rental stipulated in the contract multiplied by the number of years for which the contract provides that the lessee, sub-lessee or transferee shall have possession of the demised premises, or the amount payable annually for the licence to occupy the premises multiplied by the number of years for which the contract provides that the licensee shall be entitled to occupy the premises (in either case excluding any period in excess of 21 years) –			
	(i) does not exceed £100,000	(A) In relation to property that is not relevant property, 50p for each £100 or part of £100 subject to a minimum of £10 (B) In relation to property that is relevant property, £3.50 for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(ii) exceeds £100,000	(A) In relation to property that is not relevant property, £500 in respect of the first £100,000, plus 75p for each £100 or part of £100 in excess (B) In relation to property that is relevant property, £3,500 in respect of the first £100,000 plus £3.75 for each £100 or part of £100 in excess of that	Contract	Greffier
	In calculating the fee payable under this sub-paragraph –			
	(A) in determining the number of years to be taken into account, any fraction of a year shall be reckoned as a full year and any optional extension of the term of the lease, sub-lease or licence shall be included;			
	(B) except as hereinafter provided, in the case of a transfer or extension of –			
	(i) a lease or sub-lease, the rental to be taken as a basis for calculating the fee shall be the rental currently payable for the demised premises at the date of the contract; or			
	(ii) a licence, the amount to be taken as a basis for calculating the fee shall be the amount currently payable for the right to occupy the premises to which the licence relates at the date of the			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	contract;			
	(C) where –			
	(i) a lease or sub-lease is granted, transferred or extended for less than the prevailing market rental of the demised premises, a fee calculated on such rental shall be agreed with the Greffier; or			
	(ii) a licence is granted, transferred or extended for less than the prevailing market value of a licence to occupy the premises to which the licence relates, a fee calculated on such amount for the licence shall be agreed with the Greffier;			
	(D) any contract increasing the rental payable in respect of an existing lease or sub-lease, or the amount payable under the licence, shall be deemed to be a contract of lease or licence, as the case may be, for the purpose of this Law, and shall be subject to the fee specified in this sub-paragraph in respect of the increased rental or charge or any part thereof on which stamp duty has not previously been paid under sub-clause (C); and			
	(E) in the case of an extension of a lease, sub-lease or licence, the term of years on which stamp duty has previously been paid by the lessee, sub-lessee or licensee may, at the discretion of the Greffier, be taken into account in determining the fee to be paid under this sub-paragraph in respect of the extension.			
	(2) any additional consideration (other than agent's commission and legal fees) to whomsoever paid or payable in respect of the transaction by the lessee, sub-lessee, transferee or licensee, whether stipulated in the contract or not –		Contract	Greffier
IN RELATION TO PROPERTY THAT IS NOT RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2 IN RELATION TO PROPERTY THAT IS RELEVANT PROPERTY SEE TABLE IN PARAGRAPH 2A				
(m)	Of lease or transfer of lease of dwelling accommodation where (subject as is hereinafter provided) the transaction falls within the financial limits of the Building Loans (Miscellaneous Provisions) (Jersey) Regulations 1961 (whether or not a loan is actually made under those Regulations) and the gross			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	value of the premium for granting or transfer of the lease, calculated on the basis of market values obtaining at the time of the passing of the contract –			
	(i) does not exceed £350,000	NIL	Contract	Greffier
	(ii) exceeds £350,000 but does not exceed £600,000	NIL in respect of the first £350,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(iii) exceeds £600,000 but does not exceed £700,000	the amount of stamp duty that would have been payable if paragraph (a) had applied reduced by the following formula: 8,500 – ((V-600,000) x 8.5%) where V is the gross value of the property or, if the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the time of the sale	Contract	Greffier
	Provided that the fees specified in this paragraph shall only be substituted for those payable under paragraph (l) of this item where the transaction fulfils all the following conditions –			
	(A) the lessee or transferee requests that the stamp duty be assessed in			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	accordance with this paragraph;			
	(B) the lessee or transferee is a person who has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations or is the spouse or a civil partner of such a person and is joint lessee or transferee with that person.			
	(C) the lessee or transferee satisfies the designated officer that the lessee or transferee has never previously been entitled to occupy dwelling accommodation wherever situated (or would have been so entitled if clause (B) applied) by virtue of having owned the accommodation, and for the purposes of this clause "owned" includes –			
	(a) having held such accommodation on contract lease;			
	(b) having owned such accommodation together with any other person;			
	(c) having owned shares that confer entitlement to occupy such accommodation; and			
	(d) any arrangement whereby such accommodation was held in the name of a nominee or trustee, or of a company owned by such nominee or trustee, for the benefit of the lessee or transferee; and			
	(D) the premium for the granting or transfer of the lease is not less, or not substantially less, than the gross value of the premium calculated in accordance with the foregoing provisions of this paragraph.			
(n)	Not otherwise provided for under this item –			
	(A) where the consideration stipulated in the contract –			
SEE TABLE IN PARAGRAPH 2				
	(B) where no consideration is stipulated in the contract	£5 for each page of the contract subject to a minimum of £10	Contract	Greffier
(o)	Power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority	£90	Power of attorney or letters	Greffier
(p)	Where contracts, powers of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, are passed in private, or otherwise than on a day or at a time	£90	Contract, power of attorney or letters	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	appointed by rules of court for the public passing of contracts, an additional fee shall be payable of			
(q)	For any contract, power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, passed *en minute* an additional fee shall be payable of	£90	Contract, power of attorney or letters	Greffier
(r)	For the sealing of a contract by the Bailiff	rate E	Contract	Greffier
(s)	For the signing of a copy of a contract by the Bailiff	rate E	Copy of contract	Greffier
(t)	Of sale within the terms of paragraph (a) or (aa) of this item, of gift, resignation or cession within the terms of paragraph (c) of this item or of lease, sub-lease or transfer or extension of lease or sub-lease within the terms of paragraph (l) of this item, where the purchaser, donee, lessee, sub-lessee or transferee, according to the case, produces to the designated officer a letter from the Comptroller of Revenue confirming that the purchaser, donee, lessee, sub-lessee or transferee – (a) qualifies for exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961; or (b) is a company prescribed under Article 2 of the Social Housing (Transfer) (Jersey) Law 2013, and qualifies for exemption from income tax under Article 115(c) of the Income Tax (Jersey) Law 1961	£90	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(ta)	Of sale within the terms of paragraph (a) or (l) of this item or of gift, resignation or cession within the terms of paragraph (c) of this item if the sale, gift, resignation or cession is between companies within the same group	£90	Contract	Greffier
(u)	In all cases under this item, for each document registered	£90	Contract, power of attorney or letters	Greffier

	Item 14.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
14.	**LOI (1991) SUR LA COPROPRIETE DES IMMEUBLES BATIS** –			
(a)	Application for registration of a co-ownership declaration (Article 3(1))	rate I	Application	Greffier
(b)	Application for registration of an amendment to a co-ownership declaration (Article 3(5))	rate G	Application	Greffier

	Item 15.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
15.	**COPY OF ACT** or other document, other than the copy to which a plaintiff or grantee, as the case may be, is entitled free of charge, and excluding copies otherwise provided for in this Schedule, for –			
(a)	A typewritten copy, each page	rate B	Copy of Act or other document	Greffier
(b)	A photostat copy, each page	rate A	Copy of Act or other document	Greffier
(c)	Greffier's certificate and signature	rate C	Copy of Act or other document	Greffier
Provided that no fee shall be taken under this item in respect of any extract or copy for which a fee is taken under paragraph (a) of item 23 of this Part.				

	Item 16.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
16.	**DEED POLL**, registration of	rate E	Application	Greffier

	Item 17.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
17.	***DEGREVEMENT*** –			
(a)	Application to Court for permission to conduct *dégrèvement*	rate G	Application	Greffier
(aa)	Monitoring by Viscount of an application for *dégrèvement*	rate D	Written notice of application for *dégrèvement*	Viscount
(b)	Conduct of *dégrèvement* by Greffier, for each half day or part of a half day	rate L	Record of *dégrèvement*	Greffier
(c)	Putting into possession a person entitled after a *dégrèvement* for each *corpus fundi*	rate G	Record	Viscount

	Item 18.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
18.	***DESASTRE*** –			
(a)	Application to the Court to declare the movable property (*biens meubles*) of a person *en désastre*	rate I	Application	Greffier
(b)	Viscount –			
	(i) attending the taking of an inventory of movable property sequestrated	rate I	Copy of Viscount's accounts	Viscount
	(ii) preparing notice requiring creditors to file claims	rate E	Copy of Viscount's accounts	Viscount
	(iii) attending at Court in course of *désastre* proceedings, for each half day or part of a half day	rate J	Copy of Viscount's accounts	Viscount
	(iv) preparing notice concerning inspection of statements of claim	rate E	Copy of Viscount's accounts	Viscount

	Item 18.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(v) making arrangements for, and preparing notice of, sale	rate H	Copy of Viscount's accounts	Viscount
	(vi) attending sale	rate H	Copy of Viscount's accounts	Viscount
(c)	Commission on –			
	(i) money or assets received	10%	Copy of Viscount's accounts	Viscount
	(ii) money or assets distributed among creditors	2½%	Copy of Viscount's accounts	Viscount

	Item 19.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
19.	**DISTRAINT (*ARRET*)**, by virtue of an order of justice, a provisional order or an act of the Court –			
(a)	Distraint, notification and release	At discretion of Viscount subject to a maximum of rate L	Order of justice, provisional order or Act of the Court	Viscount
(b)	Acceptance of surety –			
	(i) to avoid distraint	rate G	Record	Viscount
	(ii) to release distraint	rate G	Record	Viscount
(c)	Renewal of distraint	rate G	Record	Viscount
(d)	Making arrangements for, and preparing notices of, sale; attendance at sale, and commission on amount realised; registration and notice of sale	rate I plus 10% of amount realised	Book of sales	Viscount
(e)	Attending to effect distraint, distraint not effected	At discretion of Viscount subject to a maximum of rate L	Order of justice, provisional order or Act of the Court	Viscount

	Item 20.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
20.	**DOCUMENTS (INCLUDING WILLS) LODGED *AU GREFFE***, for each document	rate F	Document lodged	Greffier

	Item 21.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
21.	**ENROLMENT OF ACTS AND OTHER DOCUMENTS *AU GREFFE***, for each document	rate E	Act or document enrolled	Greffier

	Item 22.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
22.	**EVIDENCE OF WITNESS TAKEN IN WRITING BEFORE VISCOUNT OR GREFFIER** –			
(a)	Viscount or Greffier attending to take evidence, for each half day or part of a half day	rate L	Deposition	Viscount
(b)	Copy of transcript of, for each page	rate B	Transcript	Viscount

	Item 23.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
23.	**EXTRACTS OR COPIES FROM PUBLIC REGISTRY**			
(a)	Extracts and copies, other than the lists mentioned in paragraph (b) of this item –			
	(i) for each page	rate A	Extract or copy	Greffier
	(ii) for Greffier's certificate and signature	rate C	Extract or copy	Greffier
(b)	Lists of transfers of immovable property furnished annually to –			
	(i) the parish of St. Helier	rate J	List	Greffier
	(ii) the parish of St. Brelade	rate I	List	Greffier
	(iii) the parish of St. Saviour	rate I	List	Greffier

	Item 23.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(iv) any other parish	rate G	List	Greffier
	(v) States' department (complete list)	rate K	List	Greffier

	Item 24.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
24.	***GUARDIAN AD LITEM***, appointment of	rate E	Application	Greffier

	Item 25.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
25.	**JUDGMENT DEBTS**, Act of Court lodged with Viscount and found to be unenforceable by reason either that the debtor cannot be found or that he or she is without assets	At discretion of Viscount subject to a maximum of rate L	Act of Court	Viscount

	Item 26.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
26.	**JUDGMENTS, REGISTRATION OF**, under Judgments (Reciprocal Enforcement) (Jersey) Law 1960 –			
(a)	Application for	rate J	Application	Greffier
(b)	Application for a certified copy of a judgment obtained in the Royal Court	rate C	Affidavit	Bailiff

	Item 27.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
27.				

	Item 28.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
28.	**LICENSING (JERSEY) LAW 1974**, each application (other than an application to which the Licensing (Licence	rate F	Application or declaration	Greffier

	Item 28.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	Fees) (Jersey) Regulations 2007 apply) and each declaration made in pursuance of the Law to the Licensing Assembly or the Royal Court			

	Item 29.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
29.	**JERSEY GAS COMPANY (JERSEY) LAW 1989** –			
(a)	Delivery of copy of statement of members or shareholders of the Company (Article 12(2))	rate H	Statement	Greffier
(b)	Searches –			
	(i) for each personal search	rate B	Search ticket	Greffier
	(ii) for each postal search	rate B	Letter of application	Greffier
(c)	Copies –			
	(i) copy of, or extract from, registered particulars of the Company, each page	rate A	Application	Greffier
	(ii) Greffier's certificate and signature	rate C	Application	Greffier

	Item 30.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
30.	**MENTAL HEALTH (JERSEY) LAW 2016** –			
(a)	Application to sell, exchange, gift or dispose of P's property, where such an application is required by the Court further to conditions or restrictions imposed by the Court on such sale, exchange etc. under Article 28(2) of the Capacity and Self-Determination (Jersey) Law 2016 –			
	(i) in the case of a professional application	rate F	Application	Greffier
	(ii) in any other case	rate I	Application	Greffier

	Item 30.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(b)	Application for appointment of nearest person (Article 11)	rate F	Summons	Greffier
(c)	Application for discharge or variation of order appointing nearest person (Article 12)	rate F	Summons	Greffier

	Item 31.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
31.	**ORDERS OF JUSTICE AND PROVISIONAL ORDERS** –			
(a)	Order of justice signed by Bailiff –			
	(i) where the value of the claim or the value of the assets affected by the claim does not exceed £2 million	rate J	Order of justice	Bailiff
	(ii) where the value of the claim or the value of the assets affected by the claim exceeds £2 million but does not exceed £10 million	rate P	Order of justice	Bailiff
	(iii) where the value of the claim or the value of the assets affected by the claim exceeds £10 million	rate Q	Order of justice	Bailiff
(b)	Provisional order –			
	(i) signed by Bailiff –			
	(A) where the value of the claim or the value of the assets affected by the claim does not exceed £2 million	rate J	Provisional order	Bailiff
	(B) where the value of the claim or the value of the assets affected by the claim exceeds £2 million but does not exceed £10 million	rate P	Provisional order	Bailiff

	(C) where the value of the claim or the value of the assets affected by the claim exceeds £10 million	rate Q	Provisional order	Bailiff
	(ii) signed by Judge of Petty Debts Court	rate E	Provisional order	Greffier

	Item 32.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
32.	**PATENTS AND DESIGNS** under Patents (Jersey) Law 1957 and Registered Designs (Jersey) Law 1957 –			
(a)	Application for registration	rate G	Application	Greffier
(b)	Searches –			
	(i) for each personal search	rate C	Search ticket or letter of application	Greffier
	(ii) for each postal search	rate E	Search ticket or letter of application	Greffier
(c)	Copies –			
	(i) copy of certificate of registration	rate A	Application	Greffier
	(ii) copy of, or extract from, register, each page	rate A	Application	Greffier
	(iii) Greffier's certificate and signature	rate C	Application	Greffier

	Item 32A.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
32A.	**POLITICAL PARTIES (REGISTRATION) (JERSEY) LAW 2008**			
(a)	Application for registration of political party	rate E	Application	Greffier
(b)	Application to change name or abbreviation of name of a registered political party or to register or change the emblem of a registered political party	rate E	Application	Greffier

	Item 32A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(c)	Copy of constitution or statement of accounts, per page	rate A	Application	Greffier

	Item 33.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
33.	**POWER OF ATTORNEY** –			
(a)	Registration of	rate E	Power of attorney	Greffier
(b)	Registration of declaration abandoning or revoking	rate E	Declaration	Greffier

	Item 34.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
34.	**PRISONER FOR DEBT**, conducting from prison to Court and from Court to prison	rate L	Application to produce debtor before Court	Viscount

	Item 35.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
35.	***REALISATION*** under Loi (1880) sur la propriété foncière –			
(a)	Application to carry out a *réalisation*	rate G	Application	Greffier
(b)	Preparation and conduct of proceedings by Greffier, for each half day or part of a half day	rate L	List of creditors	Greffier

	Item 35A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
35A.	**REMISE DE BIENS** under Loi (1839) sur les remises de biens (the "1839 Law")			
(a)	Assistance given by Viscount to Jurats once they are appointed by court to prepare their report under Article 2 of the 1839 Law	At discretion of Viscount subject to a maximum of rate L	Act of Court appointing Jurats to prepare report	Viscount
(b)	Assistance given by Viscount to	At discretion of	Act of Court	Viscount

	Item 35A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	those authorised by court to conduct a remise de biens under Article 4 of the 1839 Law	Viscount subject to a maximum of rate P	granting the remise de biens	

	Item 36.		Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
36.	**REMONSTRANCE, REPRESENTATION OR *DOLEANCE*** –				
(a)	Presentation to Court –				
	(i)	where the value of the assets affected by the remonstrance, representation or doléance does not exceed £2 million	rate J	Remonstrance, representation or *doléance*	Greffier
	(ii)	where the value of the assets affected by the remonstrance, representation or doléance exceeds £2 million but does not exceed £10 million	rate P	Remonstrance, representation or *doléance*	Greffier
	(iii)	where the value of the assets affected by the remonstrance, representation or *doléance* exceeds £10 million	rate Q	Remonstrance, representation or *doléance*	Greffier
(b)	Where the Court fixes a special day for the hearing, each half day or part of a half day –				
	(i)	where the value of the assets affected by the remonstrance, representation or doléance does not exceed £2 million	rate L	Remonstrance, representation or *doléance*	Greffier

	(ii) where the value of the assets affected by the remonstrance, representation or doléance exceeds £2 million but does not exceed £10 million	rate P	Remonstrance, representation or *doléance*	Greffier
	(iii) where the value of the assets affected by the remonstrance, representation or *doléance* exceeds £10 million	rate Q	Remonstrance, representation or *doléance*	Greffier

	Item 37.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
37.	**SEARCHES *AU GREFFE***, excluding searches otherwise provided for in a Schedule –			
(a)	By members of Greffe staff, each half hour	rate C	Search ticket	Greffier
(b)	Other searches, each half hour	rate B	Search ticket	Greffier

	Item 38.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
38.	**SUMMONS, HEARING OF** –			
(a)	Fixing date for hearing before the Greffier	rate G	Summons	Greffier
(b)				
(c)	Contested order by the Greffier, each half day or part of a half day	rate J	Summons	Greffier

	Item 39.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
39.	**SUMMONS, SERVICE OF OR ATTEMPTED SERVICE OF, BY VISCOUNT** –			
(a)	In pursuance of an order of justice regarding guardianship, administration of property or attainment of majority, each person	rate G		Viscount
(b)	In connection with any other order of justice, remonstrance,	At discretion of Viscount subject		Viscount

	Item 39.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	representation or *doléance*, each person	to a maximum of rate J		
	Provided that in the case of the arrest of a debtor or the effecting of a distraint, the fees set out in paragraph (b) of this item shall be taken in addition to the fees set out in item 7 or 19 of this Part			
(c)	Certifying each copy of an order of justice, remonstrance, representation or *doléance*	rate E	Record	Viscount
(d)	On a debtor requiring the debtor to pay a claim within 2 months on pain of *dégrèvement*	At discretion of Viscount subject to a maximum of rate J	Record	Viscount
(e)	Any summons or notice not otherwise provided for	At discretion of Viscount subject to a maximum of rate J	Record	Viscount

	Item 40.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
40.	**SUMMONS, SERVICE OF**, order for service out of jurisdiction and/or substituted service	rate J	Order	Bailiff or Greffier

	Item 40A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
40A.	**CONSENT ORDERS WITHOUT HEARING**			
	For approval of a consent order where no hearing has occurred	rate G	Act of court approving consent order	Greffier

	Item 41.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
41.	**TAXATION OF COSTS BY GREFFIER**, for each half hour	rate G	Bill of costs	Greffier

	Item 42.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
42.	**TENANTS, EXPULSION OF REFRACTORY** under Loi (1919) sur la location de bien-fonds and Loi (1946) concernant l'expulsion des locataires refractaires –			
(a)	Notice to quit served on –			
	(i) a tenant at the instance of a landlord	At discretion of Viscount subject to a maximum of rate G	Record	Viscount
	(ii) a landlord at the instance of a tenant	At discretion of Viscount subject to a maximum of rate G	Record	Viscount
(b)	Notice of eviction served on a tenant	At discretion of Viscount subject to a maximum of rate J	Act of the Court	Viscount
(c)	Carrying out eviction, for each half day or part of a half day	At discretion of Viscount subject to a maximum of rate L	Act of the Court	Viscount

	Item 43.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
43.	**TRUSTS AND CORPORATIONS** under Loi (1862) sur les teneures en fideicommis et l'incorporation d'associations, application for creation or extension of a trust or an Act of incorporation	rate J	Application	Greffier

	Item 44.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
44.	***VUE DE JUSTICE*** –			
(a)	Preparation of list of *voyeurs* or experts	rate J	Record of service	Viscount
(b)	Service of summons on each *voyeur* or expert	rate G	Record of service	Viscount

	Item 44.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
(c)	Viscount or Bailiff attending at *Vue*, each half day or part of a half day	rate L	Record of service	Viscount
(d)	Each attendance by Viscount for which provision is not otherwise made	rate G	Record of service	Viscount
(e)	Preparation and record of the *Vue*	At discretion of Viscount subject to a minimum of £350 and a maximum of £750	Record	Greffier

	Item 45.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
45.	***VUE DE VICOMTE*** –			
(a)	Preparation of list of experts	rate J	Record	Viscount
(b)	Service of summons on each expert	rate G	Record	Viscount
(c)	Viscount attending at *Vue*, each half day or part of a half day	rate L	Record	Viscount
(d)	Each attendance for which provision is not otherwise made	rate G	Record	Viscount
(e)	Record of the *Vue*	At discretion of Viscount subject to a minimum of £350 and a maximum of £750	Record	Viscount

	Item 46.	**Stamp Duty, by Figure or Rate**	**Chargeable Document**	**Designated Officer**
46.	**WILLS DEVISING IMMOVABLE PROPERTY** (The person by whom the application is signed shall certify on the application the net value of the immovable property devised at the time of the death of the testator) –			
(1)	Application for registration and			

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	furnishing copy of will to applicant, where the net value of the immovable property devised –			
	(a) does not exceed £50,000	50p each £100 or part of £100, with a minimum fee of £12	Application	Greffier
	(b) exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Application	Greffier
	(c) exceeds £300,000 but does not exceed £500,000	£4,000 in respect of the first £300,000 plus £2 for each £100 or part of £100 in excess thereof	Application	Greffier
	(d) exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £3 for each £100 or part of £100 in excess thereof	Application	Greffier
	(e) exceeds £700,000 but does not exceed £1,000,000	£14,000 in respect of the first £700,000, plus £3.50 for each £100 or part of £100 in excess thereof	Application	Greffier
	(f) exceeds £1,000,000 but does not exceed £1,500,000	£24,500 in respect of the first £1,000,000 plus £4.50 for each £100 or part of £100 in excess thereof	Application	Greffier
	(g) exceeds £1,500,000 but does not exceed £2,000,000	£47,000 in respect of the first £1,500,000	Application	Greffier

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		plus £5.50 for each £100 or part of £100 in excess thereof		
	(h) exceeds £2,000,000 but does not exceed £3,000,000	£74,500 in respect of the first £2,000,000 plus £7.50 for each £100 or part of £100 in excess thereof	Application	Greffier
	(i) exceeds £3,000,000 but does not exceed £6,000,000	£149,500 in respect of the first £3,000,000 plus £10 for each £100 or part of £100 in excess thereof	Application	Greffier
	(j) exceeds £6,000,000	£449,500 in respect of the first £6,000,000 plus £11 for each £100 or part of £100 in excess thereof	Application	Greffier
(2)	In all cases under this item –			
	(a) in the case of a professional application, for each document registered	rate F	Application	Greffier
	(b) in any other case, for each document registered	rate I	Application	Greffier
Notwithstanding paragraphs (1) and (2) –				
(A) where the testator devises to his or her spouse or civil partner a property which, at the time of the testator's death, was their matrimonial home or civil partnership home, as the case may be, the net value of that property shall be disregarded in determining the net value of the immoveable property devised;				
(AA) where the testator devises immovable property, whether as sole devisee or jointly with others – (a) to a corporation, association or trust, or a non-profit organization, described in Article 115(a) or (aa) of the Income Tax (Jersey) Law 1961, or to a social housing provider qualifying for exemption from income tax under paragraph (ae) of that Article; and				

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(b) that body produces to the Greffier a letter from the Comptroller of Revenue confirming that the body qualifies for exemption under one of those provisions, the only fee payable by the body shall be the fee payable under paragraph (2)(a) or, as the case may be, (2)(b) (but any other devisees shall be liable to pay the fees required by this item based on the net value of that part of the property not devised to the body);			
	(B) where the will devises all the immovable property of the testator to those persons to whom the property would have passed on an intestacy and in the same shares, the only fee payable shall be that specified in paragraph (2)(a) or, as the case may be, (2)(b); and			
	(C) on the annulment of a will by the Court, the Greffier shall on application issue a certificate authorizing the Treasurer of the States to reimburse to the applicant the amount of the fee originally paid or so much thereof as the Greffier shall determine.			

	Item 47.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
47.	**CHILDREN (JERSEY) LAW 2002**			
(a)	Application for order in relation to parental responsibility or the making of a parental order (Article 9C(1)(c), 9D(c), 9E(b), 9G(4) and 9N(2))	rate G	Application	Greffier
(b)	Application for order appointing guardian (Article 7(1))	rate G	Application	Greffier
(c)	Record of disclaimer of appointment as guardian (Article 8(6))	rate G	Record	Greffier
(d)	Application for contact order, prohibited steps order, residence order or specific issue order (Article 10)	rate G	Application	Greffier
(e)	Application for leave to change child's surname or to remove child from Jersey (Article 14(1))	rate G	Application	Greffier
(f)	Application for order relating to financial provision (Schedule 1)	rate G	Application	Greffier
(g)	An application made on Form C2 in the Children Rules 2005	rate G	Application	Greffier
Notwithstanding the above sub-paragraphs, if an application referred to in any of the				

	Item 47.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
above sub-paragraphs is required to be made on Form C1 in the Children Rules 2005 and is required to be accompanied by an application for special leave in Form C2 in those Rules, no fee is payable in relation to the application made in Form C1. No fee is payable in relation to an application referred to in Rule 6 of the Children Rules 2005.				

	Item 48.			

	Item 49.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
49.	**APPLICATION FOR GENDER RECOGNITION CERTIFICATE**			
	For an application under Article 2 of the Gender Recognition (Jersey) Law 2010	rate E	Application	Greffier

	Item 50.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
50.	**APPLICATION FOR REGISTRATION OF SOCIAL SECURITY HYPOTHEC**			
	For an application under Article 2(2) of the Social Security Hypothecs (Jersey) Law 2014	rate F	Application	Greffier

SCHEDULE 2[34]

(Article 2)

FEES IN MATRIMONIAL AND CIVIL PARTNERSHIP PROCEEDINGS

1 Lettered Rates

In the column headed "Stamp Duty, by Figure or Rate" in the tables in paragraph 2, the amounts represented by the lettered rates (if shown) in those tables –

(a) by rate A, £1;

(b) by rate B, £20;

(c) by rate C, £40;

(d) by rate D, £54;

(e) by rate E, £80;

(f) by rate F, £107;

(g) by rate G, £161;

(h) by rate H, £201;

(i) by rate I, £268;

(j) by rate J, £402;

(k) by rate K, £482;

(l) by rate L, £670;

(m) by rate M, £2,010.

2 Tables of Fees in Matrimonial and Civil Partnership Proceedings

	Item	Stamp Duty	Chargeable Document	Designated Officer
1.	**APPLICATION FOR LEAVE** to file petition in matrimonial proceedings or apply for dissolution of civil partnership	J	The originating summons	Greffier
2.	**INSTITUTING PROCEEDINGS** to include filing a petition in matrimonial proceedings or a cause application in civil partnership proceedings			

	Item	Stamp Duty	Chargeable Document	Designated Officer
(a)	following grant of application for leave to file petition for divorce or a cause application in civil partnership proceedings	G	The petition or the cause application	Greffier
(b)	in any other case	J	The petition or the cause application	Greffier
3.	**FILING AMENDED OR SECOND OR SUBSEQUENT MATRIMONIAL PETITION OR CIVIL PARTNERSHIP CAUSE APPLICATION**	F	The petition or the cause application	Greffier
4.	**FILING ANSWER TO PETITION IN MATRIMONIAL PROCEEDINGS OR A CAUSE APPLICATION IN CIVIL PARTNERSHIP PROCEEDINGS** (including cross petition/application)	I	The answer	Greffier
5.	**HEARING DEFENDED CAUSES** – for each half day or part of a half day	K	The *Billet*	Greffier
6.	**FILING** an application to make a decree nisi absolute or a conditional order in a civil partnership final	D	The application	Greffier
7.	**FINANCIAL ORDERS**			
(a)	Application for consent order	D	The application	Greffier
(b)	Application other than for consent order – filing summons or Form 16, fixing date, or signing copy for service for preliminary directions hearing	H	The summons or notice	Greffier
(c)	Any application, summons or notice of intention to proceed with application for ancillary relief not falling within (a) or (b)	F	The summons or notice	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
8.	**CONTESTED HEARING BEFORE THE COURT** for each half day or part of a half day	rate K	The summons	Greffier
9.	**FILING NOTICE OF APPEAL** against Registrar's decision	rate G	The Notice of Appeal	Greffier
10.	**APPEALS**, hearing by the Court of any appeal from an order of the Greffier, for each half day or part of a half day	rate K	The *Billet*	Greffier
11.	**COMMISSION FOR EXAMINATION OF WITNESSES ABROAD**, issue of	rate E	The application	Greffier
12.	**LETTERS OF REQUEST** –			
(a)	for service of process out of Jersey	rate E	The undertaking	Greffier
(b)	for the examination of witnesses abroad	rate E	The undertaking	Greffier
13.	**EVIDENCE** –			
(a)	taking of in writing by Viscount, for each half day or part or a half day	rate L	The deposition	Greffier
(b)	Copy of transcript of, for each page	rate B	Transcript	Greffier
14.	**SERVICE OR ATTEMPTED SERVICE BY VISCOUNT**, each party served (or attempted to serve)	At discretion of Viscount subject to a maximum of rate I	The record	Viscount
15.	**TAXING BILL OF COSTS**, for each half hour	rate E	The bill	Greffier
16.	**COPY** Decree Nisi, Decree Absolute or other Act of Court, Memorandum of Agreement or other document, for each Act or document	rate C	Copy	Greffier.

SCHEDULE 3[35]

(Article 2)

PROBATE FEES

1 Lettered Rates

In the column headed "Stamp Duty, by Figure or Rate" in the tables in paragraph 2, the amounts represented by the lettered rates (if shown) in those tables –

(a) by rate A, £1;

(b) by rate B, £20;

(c) by rate C, £40;

(d) by rate D, £54;

(e) by rate E, £80;

(f) by rate F, £107;

(g) by rate G, £161;

(h) by rate H, £201;

(i) by rate I, £268;

(j) by rate J, £402;

(k) by rate K, £482;

(l) by rate L, £670;

(m) by rate M, £2,010.

2 Tables of probate fees

	Item	Stamp Duty	Chargeable Document	Designated Officer
1.	**ACTIONS** –			
(a)	*Billet à la Table or Billet au Greffe*, first *Billet* in the cause	rate F	*Billet* in the cause	Greffier
(b)	Where the court fixes a special day for the hearing or trial the following additional fee shall be paid, for each half day or part of a half day	rate L	*Billet* in the cause	Greffier
2.	**CAVEATS**, for the entry or renewal of a caveat	rate F	Caveat	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
3.	**COPIES** –			
(a)	Photographic copies, for each sheet photographed	rate A	Copy	Greffier
(b)	Typewritten or written copies, for each page	rate B	Copy	Greffier
(c)	Sealed and certified copies	rate C	Copy	Greffier
4.	**DOCUMENT** (including will) lodged *au Greffe*, for each document	rate F	Document	Greffier
5.	**EVIDENCE** –			
(a)	taken in writing before the Viscount, for each half day or part of a half day	rate L	Deposition	Viscount
(b)	Copy of transcript of, for each page	rate B	Transcript	Viscount
6.	**ORDER OF JUSTICE**, signature of Bailiff	rate E	Order of justice	Bailiff
7.	**APPLICATIONS**, for drawing up, perusing and settling and administering oaths, affidavits or other documents in addition to the stamp duty chargeable under item 9 of this Part	At discretion of Greffier subject to a maximum of rate L	Oath	Greffier
8.	**INTERVENTIONS OR OPPOSITIONS** in a probate action	rate F	Intervention or opposition	Greffier
9.	**PROBATE OR LETTERS OF ADMINISTRATION** –			
(1)	if the net value of the personal estate is sworn –			
	(a) Not to exceed £10,000	no fee	Oath leading to the grant	Greffier
	(b) Not to exceed £100,000	£50 for each £10,000 or part of £10,000	Oath leading to the grant	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(c) To exceed £100,000 but not to exceed £13,360,000	£500 in respect of the first £100,000, plus £75 for each additional £10,000 or part thereof	Oath leading to the grant	Greffier
	(d) To exceed £13,360,000	£100,000	Oath leading to the grant	Greffier
(2)	in all cases under this item –			
	(a) in the case of a professional application	rate F	Oath leading to the grant	Greffier
	(b) in any other case	rate I	Oath leading to the grant	Greffier
10.	**REPRESENTATIONS TO THE COURT** –			
(a)	Presentation to the Court of	rate F	Representation	Greffier
(b)	Where the Court fixes a special day for the hearing, for each half day or part of a half day	rate L	Representation	Greffier
11.	**SEARCHES** in the Probate Registry, for each half hour	rate C	Such document as the Greffier may determine	Greffier
12.	**SUMMONSES** –			
(a)	Summoning or attempting to summon a party, and record	rate I	Instructions given to the Viscount	Viscount
(b)	Summoning a witness, and record	rate I	Instructions given to the Viscount	Viscount
13.	**TRUST CORPORATIONS**, authorization of	rate L	Such document as the Greffier may determine	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
14.	**VISCOUNT AS ADMINISTRATOR** –			
(a)	Attendances to obtain particulars of the estate and attendances with the Greffier to obtain administration, for each half day or part of a half day	rate L	Such document as the Viscount may determine	Viscount
(b)	Preparation of the inventory, for each half day or part of a half day	rate I	Such document as the Viscount may determine	Viscount
(c)	Administration of the estate –			
	(i) commission on the gross nature of the personal estate –			
	on the first £10,000	10%	Such document as the Viscount may determine	Viscount
	on the next £10,000	8%	Such document as the Viscount may determine	Viscount
	on the next £10,000	4%	Such document as the Viscount may determine	Viscount
	on the balance in excess of £30,000	2%	Such document as the Viscount may determine	Viscount
	(ii) commission on all monies paid or distributed	2½%	Such document as the Viscount may determine	Viscount
(d)	Attendances of the Viscount not provided for above, for each half day or part of a half day	rate L	Such document as the Viscount may determine	Viscount
15.	**VISCOUNT IN POSSESSION *PENDENTE LITE***	Such fees and percentages as may be determined by the Royal Court in each particular case	Such document as the Viscount may determine	Viscount

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Stamp Duties and Fees (Jersey) Law 1998	L.8/1998	1 June 1998 (R&O.9236)	
Stamp Duties and Fees (Jersey) Regulations 1999	R&O.9369	1 April 1999	P.24/1999
Stamp Duties and Fees (No. 2) (Jersey) Regulations 1999	R&O.9441	30 September 1999	P.120/1999
Finance (Jersey) Law 2003	L.21/2003	1 January 2003	P.220/2002
Finance (Jersey) Law 2004	L.13/2004	1 January 2004	P.191/2003 (re-issue)
Stamp Duties and Fees (No. 3) (Jersey) Regulations 2004	R&O.75/2004	28 July 2004	P.53/2004
States of Jersey (Amendments and Construction Provisions No. 2) (Jersey) Regulations 2005	R&O.43/2005	9 December 2005	P.57/2005
Public Finances (Consequential Amendments) (Jersey) Regulations 2005	R&O.126/2005	9 December 2005	P.203/2005
Finance (Jersey) Law 2005	L.13/2005	1 January 2005	P.229/2004
Finance (Jersey) Law 2006	L.14/2006	1 January 2006 Adopted Law given effect as if enacted on 1 December 2005 by R&O.184/2005	P.279/2005
Finance (Jersey) Law 2007	L.38/2007	1 January 2007 Adopted Law given effect as if enacted on 5 December 2006 by R&O.134/2006	P.131/2006
Finance (Jersey) Law 2008	L.40/2008	1 January 2008 Adopted Law given effect as if enacted on 5 December 2007 by R&O.173/2007	P.165/2007
Political Parties (Registration) (Jersey) Law 2008	L.31/2008	1 August 2008	P.25/2008

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2009 Budget) (Jersey) Law 2009	L.20/2009	1 January 2009 Adopted Law given effect as if enacted on 3 December 2008 by R&O.153/2008	P.159/2008
Taxation (Land Transactions) (Jersey) Law 2009	L.10/2009	1 January 2010 (R&O.131/2009)	P.185/2007
Taxation (Land Transactions) (Amendment of Law) (Jersey) Regulations 2009	R&O.132/2009	1 January 2010	P.159/2009
Finance (2010 Budget) (Jersey) Law 2010	L.10/2010	1 January 2010 Adopted Law given effect as if enacted on 10 December 2009 by R&O.127/2009	P.180/2009
Gender Recognition (Jersey) Law 2010	L.1/2010	21 May 2010 (R&O.38/2010)	P.174/2008
Income Tax (Amendment No. 34) (Jersey) Law 2010	L.19/2010	5 November 2010	P.181/2009
Finance (2011 Budget) (Jersey) Law 2011	L.16/2011	1 January 2011 Adopted Law given effect as if enacted on 10 December 2010 by R&O.122/2010; except Articles 7 and 8 – 1 June 2011	P.158/2010
Finance (2012 Budget) (Jersey) Law 2012	L.13/2012	1 January 2012, except Article 8 – 1 December 2011 Adopted Law given effect as if enacted on 8 November 2011 by R&O.145/2011	P.160/2011
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012	P.12/2012
Civil Partnership (Jersey) Law 2012	L.4/2012	2 April 2012	P.85/2011

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2013 Budget) (Jersey) Law 2013	L.4/2013	Article 7 in force 1 December 2012, Article 6 in force 1 January 2013 Adopted Law given effect as if enacted on 5 December 2012 by R&O.138/2012	P.103/2012
Control of Housing and Work (Transitional and Consequential Provisions) (Jersey) Regulations 2013	R&O.30/2013	1 July 2013 (R&O.63/2013)	P.3/2013
Finance (2014 Budget) (Jersey) Law 2014	L.1/2014	1 January 2014 Adopted Law given effect as if enacted on 5 December 2013 by R&O.152/2013	P.123/2013
Social Security Hypothecs (Jersey) Law 2014	L.4/2014	21 March 2014	P.137/2013
Finance (2015 Budget) (Jersey) Law 2014	L.47/2014	1 January 2015 Adopted Law given effect as if enacted on 24 September 2014 by R&O.160/2014	P.141/2014
Finance (2016 Budget) (Jersey) Law 2016	L.3/2016	1 January 2016 Adopted Law given effect as if enacted on 15 December 2015 by R&O.155/2015	P.129/2015
Finance (2017 Budget) (Jersey) Law 2017	L.6/2017	1 January 2017 Adopted Law given effect as if enacted on 14 December 2016 by R&O.127/2016	P.113/2016
Opticians (Registration) (Amendment No.2) (Jersey) Law 2017	L.13/2017	19 May 2017	P.120/2016

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2018 Budget) (Jersey) Law 2018	L.14/2018	3 October 2017 (see Article 21*) Adopted Law given effect as if enacted on 30 November 2017 by R&O.125/2017	P.98/2017
Stamp Duties and Fees (No. 4) (Jersey) Regulations 2018	R&O.15/2018	9 April 2018	P.6/2018
Stamp Duties and Fees (Amendment) (Jersey) Law 2018	L.24/2018	20 July 2018	P.21/2018
Mental Health and Capacity (Consequential Amendment and Transitional Provision) (Jersey) Regulations 2018	R&O.49/2018	1 October 2018 (R&O.51/2018)	P.48/2018
Finance (2019 Budget) (Jersey) Law 2019	L.6/2019	1 January 2019 Adopted Law given effect as if enacted on 6 December 2018 by R&O.125/2018	P.130/2018
Finance (2020 Budget) (Jersey) Law 2020	L.6/2020	1 January 2020 Adopted Law given effect as if enacted on 2 December 2019 by R&O.130/2019	P.109/2019
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020	P.122/2018
Finance (2021 Budget) (Jersey) Law 2021	L.3/2021	1 January 2021 Adopted Law given effect as if enacted on 17 December 2020 by R&O.167/2020	P.147/2020
States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021	R&O.29/2021	2 March 2021	
Stamp Duties and Fees (Amendment of Law – No. 5) (Jersey) Regulations 2022	R&O.52/2022	2 May 2022	P.43/2022

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2023 Budget) (Jersey) Law 2023	L.3/2023	1 January 2023 Adopted Law given effect as if enacted on 16 December 2022 by R&O.112/2022	P.102/2022
Stamp Duties and Fees (Amendment of Law – No. 6) (Jersey) Regulations 2023	R&O.42/2023	21 June 2023	P.22/2023
Finance (2024 Budget) (Jersey) Law 2024	L.1/2024	1 January 2024 Adopted Law given effect as if enacted on 14 December 2023 by R&O.120/2023	P.91/2023
Changes to Ministerial Offices (Jersey) Amendment Order 2024	R&O.10/2024	9.30 a.m. on 27 February 2024	
Finance (2025 Budget) (Jersey) Law 2025	L.6/2025	1 January 2025 Adopted Law given effect as if enacted on 29 November 2024 by R&O.72/2024	P.72/2024
Royal Court and Stamp Duties and Fees (Jersey) Amendment Law 2025	L.9/2025	28 April 2025 (R&O.22/2025)	P.67/2024 (re-issue)
Children and Civil Status (Amendments) (Jersey) Law 2024	L.8/2024	24 November 2025 (R&O.63/2025)	P.104/2023
Children and Civil Status (Consequential Amendments) (Jersey) Amendment Regulations 2025	R&O.5/2025	24 November 2025	P.89/2024
Civil Status (Abolition of Legitimacy Etc.) (Jersey) Law 2025	L.16/2025	24 November 2025	P.44/2025
Finance (2026 Budget) (Jersey) Law 2026	L.12/2026	1 January 2026 Adopted Law given effect as if enacted on 12 December 2025 by R&O.95/2025	P.93/2025

◦Projets available at statesassembly.gov.je

***21 Commencement of Part 4 and transitional provision**

(1) This Part shall come into force on 3rd October 2017.

(2) A determination may be made under Article 10(1A) of the Stamp Duty (Jersey) Law 1998 in respect of a chargeable document which is registered in the Public Registry or with the Royal Court during the period starting on 3rd October 2017 and ending on the date that the States makes an Act declaring that the Finance (2018 Budget) (Jersey) Law 201- shall have immediate effect.

(3) If a determination is made in the circumstances described in paragraph (2), Article 8(2) of the Stamp Duty (Jersey) Law 1998 ("1998 Law") shall not apply from the date of the determination under Article 10(1A) of the 1998 Law until such date as the amount of stamp duty is paid or, if an appeal is made against such a determination under Article 10(2) of the 1998 Law, the appeal is upheld.

(4) Stamp duty that is liable to be paid following a determination made in the circumstances described in paragraph (2) shall be recoverable as a civil debt due to the Treasurer of the States.

Table of Renumbered Provisions

Original	Current
1(2),(3),(4)	spent, omitted from this revised edition
13	spent, omitted from this revised edition
14	13
FIRST SCHEDULE	SCHEDULE
PART I	PART 1
PART II	PART 2
PART III	PART 3
SECOND SCHEDULE	spent, omitted from this revised edition

Table of Endnote References

[1] *This Law has been amended by the States of Jersey (Amendments and Construction Provisions No. 2) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government*

[2] *Article 1* — *amended by L.38/2007, L.3/2021, L.3/2023, L.1/2024, L.6/2025, L.9/2025, L.12/2026*

[3] *Article 2(1)* — *substituted by L.24/2018, amended by L.1/2024*

[4] *Article 2(1A)* — *inserted by L.24/2018*

[5] *Article 2(1B)* — *inserted by L.24/2018*

[6] *Article 2(2)* — *repealed by L.24/2018*

[7] *Article 2(3)* — *repealed by L.24/2018*

[8] *Article 2(4)* — *repealed by L.24/2018*

[9] *Article 2(7)* — *amended by L.24/2018*

[10] *Article 2(8)* — *repealed by R&O.126/2005*

[11] *Article 3* — *substituted by L.24/2018*

[12] *Article 5(5)* — *substituted by L.24/2018*

[13] *Article 6*	*amended by L.10/2009, editorial change, "14" deleted, "13" inserted instead*
[14] *Article 6A*	*inserted by L.20/2009, deleted by L.1/2024*
[15] *Article 6B*	*inserted by L.3/2021*
[16] *Article 6B(2)*	*amended by R&O.29/2021, R&O.10/2024*
[17] *Article 7(1)*	*amended by L.24/2018*
[18] *Article 7(3)*	*substituted by L.24/2018*
[19] *Article 8(1)*	*substituted by L.24/2018*
[20] *Article 8(3)*	*repealed by L.24/2018*
[21] *Article 8(4)*	*substituted by L.24/2018*
[22] *Article 8A*	*inserted by L.3/2023*
[23] *Article 9(1)*	*substituted by L.24/2018*
[24] *Article 9(2)*	*substituted by L.9/2025*
[25] *Article 9(3)*	*inserted by L.9/2025*
[26] *Article 9(4)*	*inserted by L.9/2025*
[27] *Article 10(1A)*	*inserted by L.14/2018*
[28] *Article 10(1B)*	*inserted by L.14/2018*
[29] *Article 10(2)*	*amended by L.14/2018, L.9/2025*
[30] *Article 11(2)*	*substituted by L.24/2018*
[31] *Article 11(3)*	*inserted by L.3/2023*
[32] *Article 12A*	*inserted by L.24/2018, deleted by L.9/2025*
[33] *Schedule 1*	*substituted by L.24/2018, amended by R&O.49/2018, L.6/2019, L.6/2020, L.13/2019, L.3/2021, R&O.52/2022, editorial change in first row of Item 36(b), content of columns 3, 4 and 5 deleted, amended by L.3/2023, R&O.42/2023, L.1/2024, L.6/2025, L.9/2025, L.8/2024, R&O.5/2025, L.16/2025, L.12/2026*
[34] *Schedule 2*	*substituted by L.24/2018, amended by L.9/2025*
[35] *Schedule 3*	*substituted by L.24/2018, amended by L.9/2025*