



Jersey

TAXATION (LAND TRANSACTIONS) (LTT STATEMENTS AND RECEIPTS) (JERSEY) ORDER 2019

Official Consolidated Version

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TAXATION (LAND TRANSACTIONS) (LTT STATEMENTS AND RECEIPTS) (JERSEY) ORDER 2019

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THE MINISTER FOR TREASURY AND RESOURCES makes this Order under Articles 4(1), 9(3), 19(2) and 20 of the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#) –

Commencement [[see endnotes](#)]

1 Interpretation

In this Order, “Law” means the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#).

2 LTT statement for transactions under Article 3(1)(a) or (b) of the Law

- (1) This Article applies to a transaction described in Article 3(1)(a) or Article 3(1)(b) of the Law.
- (2) The information prescribed under Article 4(1)(a) of the Law is –
 - (a) the name, registered office, and registration number of the company whose shares are to be transferred or issued (including any transfer solely of beneficial ownership);
 - (b) the name and address of the transferee of the shares;
 - (c) the address of the property to which the shares give a right of occupation;
 - (d) a declaration as to whether the transfer relates to –
 - (i) a declaration of trust,
 - (ii) the substitution of a beneficiary to a trust;
 - (da) a declaration as to whether the property to which the share gives a right is being acquired for use as the main residence of the person to whom the share is transferred;
 - (db) a declaration as to whether the property to which the share gives a right is a dwelling being acquired for the purpose of it forming part of the stock of a trade taxable under Article 51(1)(b) of the 1961 Law;
 - (e) the applicable rate of LTT under the Schedule to the Law, that is to say –
 - (i) under paragraph 2 (basic),
 - (ii) under paragraph 4 (first-time buyer),
 - (iia) under paragraph 5 (properties that are not main residences),
 - (iii) under paragraph 8 (charitable occupier),

- (iv) under paragraph 9 (devolution of deceased person's estate), or
- (v) under paragraph 6 or paragraph 7 (matrimonial or civil partnership – joint into sole or sole into joint);
- (f) the value of the property to which the shares give a right of occupation;
- (g) the LTT due;
- (h) the amount of any surcharge payable;
- (i) the total amount due;
- (j) the date of the transaction;
- (k) a declaration to the effect that the information entered in the statement is true, complete, and correct, to the best of the knowledge and belief of the person giving that statement.¹

3 LTT statements for transactions under Article 3(1)(c) of the Law

- (1) This Article applies to a transaction under Article 3(1)(c) of the Law.
- (2) The information prescribed under Article 4(1)(a) of the Law is –
 - (a) the name, registered office and registration number of the company over whose shares the security interest is created;
 - (b) the name and address of the holder of the security over the shares;
 - (c) the name and address of the shareholder;
 - (d) the address of the property to which the shares give a right of occupation;
 - (e) the applicable rate of LTT under the Schedule to the Law, that is to say –
 - (i) under paragraph 3 (basic),
 - (ii) under paragraph 3B (lower value residential property),
 - (iii) under paragraph 3A (remortgage), or
 - (iv) under paragraph 8 (secured party in relation to a charitable occupier);
 - (f) the value of the property to which the shares give a right of occupation;
 - (g) the LTT due;
 - (h) the amount of any surcharge payable;
 - (i) the total amount due;
 - (j) the date of the transaction;
 - (k) a declaration to the effect that the information entered in the statement is true, complete, and correct, to the best of the knowledge and belief of the person giving that statement.

4 LTT receipt

For the purposes of Article 9(3) of the Law, an LTT receipt may be issued in electronic or paper form and must contain confirmation from the Comptroller that LTT has been paid.

5 Fee for replacement LTT receipt

The fee prescribed under Article 19(2) of the Law for a replacement LTT receipt is £50.

6 ²

7 Citation and commencement

This Order may be cited as the Taxation (Land Transactions) (LTT Statements and Receipts) (Jersey) Order 2019 and comes into force on 1st January 2020.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	°Projet No (where applicable)
Taxation (Land Transactions) (LTT Statements and Receipts) (Jersey) Order 2019	R&O.131/2019	1 January 2020	
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

°Projets available at statesassembly.gov.je

Table of Endnote References

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- ¹ Article 2(2) *amended by L.3/2023*
² Article 6 *spent, omitted*