



Jersey

**STAMP DUTIES AND FEES (JERSEY)
LAW 1998**

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Jersey

STAMP DUTIES AND FEES (JERSEY) LAW 1998

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Jersey

STAMP DUTIES AND FEES (JERSEY) LAW 1998¹

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

In this Law, unless the context otherwise requires –

“administration” includes all letters of administration of the effects of a deceased person;

“chargeable document” means any document required to be stamped in accordance with Article 2 and the Schedule;

“designated officer” means the officer designated in the fourth column of the Schedule to cancel stamps;

“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;

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

“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;

“rules of court” means rules of court made under Article 13 of the Royal Court (Jersey) Law 1948²;

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

“stamp” means –

- (a) a stamp issued and sold by the Treasurer of the States under the direction and control of the Minister for Treasury and Resources; or
- (b) an impression of a stamp made by a stamping machine working under the direction or by the permission of that Minister;

“stamp duty” means the fee or percentage payable in accordance with Article 2 and the Schedule.³

2 Stamp duty

- (1) Subject to Articles 6 and 7, in relation to any item described in the first column of the Schedule –
 - (a) there shall be payable the stamp duty set out in the second column of the Schedule opposite that item; and
 - (b) there shall be a stamp affixed to the chargeable document described in the third column of the Schedule opposite that item.
- (2) Every stamp affixed to a chargeable document in accordance with this Law shall be cancelled by the designated officer described in the fourth column of the Schedule opposite the chargeable document.
- (3) Every chargeable document shall be written and stamped so that the stamp may appear on the face of the document and cannot be used for or applied to any other chargeable document.
- (4) Where there are a number of chargeable documents relating to the same item each chargeable document is to be separately stamped.
- (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, shall be determined by the Bailiff.
- (8) All money received on account of any stamp duty payable in accordance with this Law shall accrue to the General Revenues of the States.

3 Regulations

The States may from time to time make Regulations amending the Schedule.

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 any 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 shall affix to such affidavit such additional stamps as to be of sufficient value to make up the amount of stamp duty properly payable.

- (6) In the exercise of its jurisdiction under Article 2(1) of the Interest on Debts and Damages (Jersey) Law 1996⁴ 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

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 Remission of stamp duty on Jersey Homebuy contracts⁵

- (1) The designated officer shall remit any stamp duty (other than the stamp duty excluded by paragraph (2)) that would, but for this Article, be chargeable under Part 1 of the Schedule on any document if the designated officer is satisfied that the document is –
- (a) a contract of sale of immovable property that is –
 - (i) a single dwelling, and
 - (ii) for occupation by the relevant purchaser,where the sale takes place exclusively under the scheme known as Jersey Homebuy referred to in the projet lodged au Greffe as P.74 on 21st May 2008 by the Minister for Planning and Environment;
 - (b) an acknowledgement of debt where the borrowing relates exclusively to a sale under a contract referred to in sub-paragraph (a); or
 - (c) a contract under which one or more simple *conventionnel* hypothecs, or other security, is or are taken to secure a debt where the borrowing relates exclusively to a sale under a contract referred to in sub-paragraph (a).
- (2) The excluded stamp duty is the duty set out in item 1(d) or item 13(u) of Part 1 of the Schedule.

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 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.
- (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, the designated officer, instead of cancelling the stamp which, but for the certificate, would be required to be affixed to a chargeable document, shall mark that document with the word “*gratis*”.

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 until the stamp duty payable in respect of such chargeable document has been paid.
- (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) Except where the court otherwise orders, no chargeable document shall be received, filed, used or admitted in evidence in civil proceedings unless it is properly stamped in accordance with this Law.
- (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 until the stamp duty payable under this Law in respect of the estate has been paid.

9 Refund of stamp duty

- (1) Save as provided by paragraph (2), where any chargeable document stamped for the purposes of this Law is not used, the Treasurer of the States shall, on surrender to him or her of such document, refund the value of the stamps affixed to the chargeable document.
- (2) No refund under this Article shall be made in respect of a *billet* which has been *cassé*.

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.
- (2) Subject to Article 6, any person aggrieved by a determination of the designated officer under paragraph (1) 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.

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 stamped as required by virtue of Article 5(5), shall be guilty of an offence and shall be liable to a fine not exceeding level 3 on the standard scale.

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 1965⁶;
- (b) Article 44 of the Matrimonial Causes (Jersey) Law 1949⁷; or
- (c) Article 29 of the Probate (Jersey) Law 1949⁸,

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

13 Citation

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

SCHEDULE⁹

(Article 2)

PART 1**JUDICIAL FEES**

	Item	Stamp Duty	Chargeable Document	Designated Officer
1.	ACKNOWLEDGEMENT OF DEBT ON TABLE OR AU GREFFE –			
(a)	<p>Where –</p> <p>(i) the borrowing relates to a contract of purchase falling to be charged under item 13(b) or a contract of lease, or transfer of lease, falling to be charged under item 13(m),</p> <p>(ii) the borrowing and the contract relate to the same property,</p> <p>(iii) the acknowledgement and the contract were registered in the Public Registry and passed before the Royal Court on the same day, and</p> <p>(iv) the borrowed amount to be acknowledged does not exceed £400,000,</p> <p>if that amount –</p>			
	(A) does not exceed £300,000	NIL	<i>Billet</i>	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(B) exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus 25p for each £100 or part of £100 in excess thereof, subject to a minimum of £25	<i>Billet</i>	Greffier
(b)	Where the borrower produces to the designated officer a letter from the Comptroller of Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961 ¹⁰	£5	<i>Billet</i>	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	£50	<i>Billet</i>	Greffier
	(ii) where the amount of borrowing specified in the new borrowing document is greater than the unpaid amount,			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(I) for the portion of the amount that is equal to the unpaid amount, and	£50	<i>Billet</i>	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 minimum of £5	<i>Billet</i>	Greffier
	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 (<i>rayé</i>) 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			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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 to whom Regulation 1(1)(a) to (j) and (n)(ii) and (iii) of the Housing (General Provisions) (Jersey) Regulations 1970 ¹¹ applies; 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	<i>Billet</i>	Greffier
(d)	In all cases under this item, for each document registered	£50	<i>Billet</i>	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 ¹² , the total fee payable –				
(A) under paragraph (a) or (c) of this item shall be £50; and				
(B) under paragraph (b) of this item shall be £5				
2.	ACTIONS –			
(1)	In the Petty Debts Court –			
	(a) Where the claim does not exceed £100	£6	Claim Summary	Greffier
	(b) Where the claim exceeds £100 but does not exceed £500	£15	Claim Summary	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(c) Where the claim exceeds £500 but does not exceed £1,000	£20	Claim Summary	Greffier
	(d) Where the claim exceeds £1,000 but does not exceed £2,500	£30	Claim Summary	Greffier
	(da) Where the claim exceeds £2,500 but does not exceed £10,000	£40	Claim Summary	Greffier
	(e) For expulsion of a refractory tenant	£25	Claim Summary	Greffier
	(f) In pursuance of the Separation and Maintenance Orders (Jersey) Law 1953 ¹³ or the Maintenance Orders (Facilities for Enforcement) (Jersey) Law 2000 ¹⁴	£25	Claim Summary	Greffier
	(g) Each intervention or opposition made during the hearing	£25	Intervention or Opposition	Greffier
	(h) Fixing a date for a trial or hearing	£25	Application or Claim Summary	Greffier
(2)	In the Royal Court (excluding acknowledgement of debt) on <i>Table</i> or <i>au Greffe</i> –			
	(a) First <i>billet</i> in the proceedings or counterclaim in an action	£50	<i>Billet</i> or Counterclaim	Greffier
	(b) Before the Superior Number	£50	<i>Billet</i>	Greffier
	(c) Appeal to the Inferior Number	£50	Notice of Appeal	Greffier
	(d) Setting down for hearing	£50	Application	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£300	<i>Billet</i> or application	Greffier
	(f) Each intervention or opposition made during the course of an action	£25	Intervention or Opposition	Greffier
3.	ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS , cancellation of	£25	Act, Affidavit or Declaration	Greffier
4.	ADOPTION , application and hearing under the Adoption (Jersey) Law 1961 ¹⁵	£50	Application	Greffier
5.	APPLICATION OR DECLARATION , not otherwise provided for in this Schedule	£50	Application or Declaration	Greffier
6.	ARBITRATION BEFORE GREFFIER , for each attendance, fee payable by the plaintiff, for each half day or part of a half day	£200	Record	Greffier
7.	ARREST OF DEBTOR (SAISIE) –			
(a)	Arrest and notification	At discretion of Viscount subject to a maximum of £200	Order of justice, provisional order or Act of the Court	Viscount
(b)	Discharge of arrest	£50	Record	Viscount
(c)	Accepting surety to release arrest of debtor, or to produce debtor before Court on pain of satisfying judgment	£50	Record	Viscount

	Item	Stamp Duty	Chargeable Document	Designated Officer
(d)	Attending to arrest debtor, arrest not effected	At discretion of Viscount subject to a maximum of £200	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 specified under this item.				
8.	AUTHORITY TO PRACTISE as an architect, dentist, medical practitioner, optician, pharmaceutical chemist, veterinary surgeon	£100	Application	Greffier
9.	CASIER JUDICIAIRE , certificate relating to criminal convictions	£50	Certificate	Greffier
10.	CAVEAT IN RELATION TO THE PASSING OF A CONTRACT TRANSFERRING IMMOVABLE PROPERTY –			
(a)	Lodging caveat with Bailiff	£50	Caveat	Bailiff
(b)	Renewal of caveat	£50	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.				
11.	CESSION , application to Court to make <i>cession</i> , and posting of notice	£50	Application	Greffier
12.	COMMISSION PAYABLE IN RESPECT OF THE ADMINISTRATION BY THE VISCOUNT of property other than property <i>en désastre</i> –			
(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	Stamp Duty	Chargeable Document	Designated Officer
13.	CONTRACTS –			
(a)	Of sale of immovable property other than <i>rentes anciennes</i> but including <i>rentes nouvelles</i> and simple conventional hypothecs (except as provided by paragraphs (b), (j), (k) or (t) 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 –			
	(i) does not exceed £50,000	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	£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

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(v) exceeds £700,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	Provided that in the case of a contract of exchange of immovable property the fees specified in this paragraph shall be separately calculated in respect of 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, 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 –			
	(i) does not exceed £300,000	NIL	Contract	Greffier
	(ii) exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
	Provided that the fees specified in this paragraph shall only be substituted for those payable under paragraph (a) of this item where the transaction fulfills 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 to whom Regulation 1(1)(a) to (h) or (n)(ii) of the Housing (General Provisions) (Jersey) Regulations 1970 ¹⁶ applies;			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(C) the purchaser satisfies the designated officer that he or she has never owned a reversionary interest in any dwelling accommodation wherever situated nor has he or she 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; and			
	(D) the consideration for the sale is not less, or not substantially less, than the gross value of the property as sold.			
(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 –			
	(i) does not exceed £50,000	50p 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	£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

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
(d)	<p>Of creation of <i>rente nouvelle</i>, or of one or more simple <i>conventionnel</i> hypothecs, in association with a contract of purchase falling to be charged under paragraph (b) of this item or in association with a contract of lease, or transfer of lease, falling to be charged under paragraph (m) of this item, where –</p> <p>(i) the contract of creation of the <i>rente nouvelle</i>, hypothec or hypothecs and the contract of purchase, lease or transfer of lease relate to the same property,</p> <p>(ii) both contracts were registered in the Public Registry and passed before the Royal Court on the same day, and</p> <p>(iii) the capital value of the <i>rente nouvelle</i> or the capital sum hypothecated does not exceed £400,000,</p> <p>if that value or sum –</p>			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(A) does not exceed £300,000	NIL	Contract	Greffier
	(B) exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus 25p for each £100 or part of £100 in excess thereof, subject to a minimum of £25	Contract	Greffier
(d1)	Of creation of <i>rente nouvelle</i> , or of one or more simple <i>conventionnel</i> hypothecs, where the borrower produces to the designated officer a letter from the Comptroller of Income Tax confirming that the relevant contracts qualify for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961	£50	Contract	Greffier
(d2)	Of creation of <i>rente nouvelle</i> , or of one or more simple <i>conventionnel</i> 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 <i>rente nouvelle</i> or the capital sum hypothecated, subject to a minimum of £10	Contract	Greffier
(e)	Sale of <i>rente ancienne</i>	50p for each £100 or part of £100 of the consideration for the sale subject to a minimum of £5	Contract	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
(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 <i>rente ancienne</i> or of reimbursement of <i>rente nouvelle</i> or of a simple conventional hypothec or hypothecs, where the capital reimbursable value of the <i>rente</i> or hypothec assigned or reimbursed –			
	(i) does not exceed £100	£2	Contract	Greffier
	(ii) exceeds £100	£10	Contract	Greffier
(h)	Of <i>partage</i> (except as provided by paragraph (i) of this item) where the total net value of the immovable property of the estate to which the <i>partage</i> relates –			
	(i) does not exceed £50,000	50p 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	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
(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 <i>partage</i> 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

	Item	Stamp Duty	Chargeable Document	Designated Officer
(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 –			
	(i) does not exceed £50,000	50p 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	£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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	Provided that –			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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 ¹⁷ , 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 and, at the time of the transfer, that property is their matrimonial 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 –			
	(i) does not exceed £50,000	50p 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	£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

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	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, 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 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, 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 licence (subject as is hereinafter provided, and except as provided by paragraphs (m) or (t) of this item) where –			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	50p for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
	(ii) exceeds £100,000	£500 in respect of the first £100,000, plus 75p for each £100 or part of £100 in excess thereof	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 contract;		

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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
	(i)	does not exceed £50,000	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	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
(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 ¹⁸ (whether or not a loan is actually made under those Regulations) and the gross 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 £300,000	NIL	Contract	Greffier
	(ii) exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	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 accordance with this paragraph;			
	(B) the lessee or transferee is a person to whom Regulation 1(1)(a) to (h) or (n)(ii) of the Housing (General Provisions) (Jersey) Regulations 1970 applies;			
	(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 –			
	(i) does not exceed £50,000	50p 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	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(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	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(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	£50	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 appointed by rules of court for the public passing of contracts, an additional fee shall be payable of	£50	Contract, power of attorney or letters	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
(q)	For any contract, power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, passed <i>en minute</i> an additional fee shall be payable of	£50	Contract, power of attorney or letters	Greffier
(r)	For the sealing of a contract by the Bailiff	£50	Contract	Greffier
(s)	For the signing of a copy of a contract by the Bailiff	£50	Copy of contract	Greffier
(t)	Of sale within the terms of paragraph (a) 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 Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961	£50	Contract	Greffier
(u)	In all cases under this item, for each document registered	£50	Contract, power of attorney or letters	Greffier
14.	LOI (1991) SUR LA COPROPRIETE DES IMMEUBLES BATIS –			
(a)	Application for registration of a co-ownership declaration (Article 3(1))	£150	Application	Greffier
(b)	Application for registration of an amendment to a co-ownership declaration (Article 3(5))	£75	Application	Greffier

	Item	Stamp Duty	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	£10	Copy of Act or other document	Greffier
(b)	A photostat copy, each page	£1	Copy of Act or other document	Greffier
(c)	Greffier's certificate and signature	£25	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.				
16.	DEED POLL , registration of	£50	Application	Greffier
17.	DEGREVEMENT –			
(a)	Application to Court for permission to conduct <i>dégrévement</i>	£50	Application	Greffier
(b)	Conduct of <i>dégrévement</i> by Greffier, for each half day or part of a half day	£200	Record of <i>dégrévement</i>	Greffier
(c)	Putting into possession a person entitled after a <i>dégrévement</i> for each <i>corpus fundi</i>	£50	Record	Viscount
18.	DESASTRE –			
(a)	Application to the Court to declare the movable property (<i>biens meubles</i>) of a person <i>en désastre</i>	£100	Application	Greffier
(b)	Viscount –			
	(i) attending the taking of an inventory of movable property sequestered	£100	Copy of Viscount's accounts	Viscount

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(ii) preparing notice requiring creditors to file claims	£50	Copy of Viscount's accounts	Viscount
	(iii) attending at Court in course of <i>désastre</i> proceedings, for each half day or part of a half day	£200	Copy of Viscount's accounts	Viscount
	(iv) preparing notice concerning inspection of statements of claim	£50	Copy of Viscount's accounts	Viscount
	(v) making arrangements for, and preparing notice of, sale	£100	Copy of Viscount's accounts	Viscount
	(vi) attending sale	£100	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
19.	DISTRAINT (<i>ARRET</i>), by virtue of an order of justice, a provisional order or an act of the Court –			
(a)	Distrain, notification and release	At discretion of Viscount subject to a maximum of £200	Order of justice, provisional order or Act of the Court	Viscount
(b)	Acceptance of surety –			
	(i) to avoid distraint	£50	Record	Viscount
	(ii) to release distraint	£50	Record	Viscount
	(c) Renewal of distraint	£50	Record	Viscount

	Item	Stamp Duty	Chargeable Document	Designated Officer
(d)	Making arrangements for, and preparing notices of, sale; attendance at sale, and commission on amount realised; registration and notice of sale	£100 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 £200	Order of justice, provisional order or Act of the Court	Viscount
20.	DOCUMENTS (INCLUDING WILLS) LODGED <i>AU GREFFE</i>, for each document	£50	Document lodged	Greffier
21.	ENROLMENT OF ACTS AND OTHER DOCUMENTS <i>AU GREFFE</i>, for each document	£25	Act or document enrolled	Greffier
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	£200	Deposition	Viscount
(b)	Copy of transcript of, for each page	£6	Transcript	Viscount
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	£1	Extract or copy	Greffier
	(ii) for Greffier's certificate and signature	£25	Extract or copy	Greffier
(b)	Lists of transfers of immovable property furnished annually to –			
	(i) the parish of St. Helier	£250	List	Greffier
	(ii) the parish of St. Brelade	£150	List	Greffier
	(iii) the parish of St. Saviour	£150	List	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(iv) any other parish	£100	List	Greffier
	(v) States' department (complete list)	£300	List	Greffier
24.	GUARDIAN AD LITEM , appointment of	£25	Application	Greffier
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 £200	Act of Court	Viscount
26.	JUDGMENTS, REGISTRATION OF , under Judgments (Reciprocal Enforcement) (Jersey) Law 1960 ¹⁹ –			
(a)	Application for	£100	Application	Greffier
(b)	Application for a certified copy of a judgment obtained in the Royal Court	£25	Affidavit	Bailiff
27.	LEGITIMACY (JERSEY) LAW 1973 , presentation and hearing of petition for decree of legitimacy or illegitimacy	£100	Petition	Greffier
28.	LICENSING (JERSEY) LAW 1974 , each application (other than an application to which the Licensing (Licence Fees) (Jersey) Regulations 2003 ²⁰ apply) and each declaration made in pursuance of the Law to the Licensing Assembly or the Royal Court	£50	Application or declaration	Greffier
29.	JERSEY GAS COMPANY (JERSEY) LAW 1989 ²¹ –			
(a)	Delivery of copy of statement of members or shareholders of the Company (Article 12(2))	£120	Statement	Greffier
(b)	Searches –			
	(i) for each personal search	£3	Search ticket	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(ii) for each postal search	£8	Letter of application	Greffier
(c)	Copies –			
	(i) copy of, or extract from, registered particulars of the Company, each page	25p	Application	Greffier
	(ii) Greffier's certificate and signature	£10	Application	Greffier
30.	MENTAL HEALTH (JERSEY) LAW 1969²² –			
(a)	Application to deal with interdict's property (Article 43(17))	£50	Application	Greffier
(b)	Application for appointment of acting nearest relative (Article 32)	£50	Summons	Greffier
(c)	Application for discharge or variation of order appointing acting nearest relative (Article 33)	£50	Summons	Greffier
(d)	Application for leave to institute proceedings (Article 50(2))	£50	Summons	Greffier
31.	ORDERS OF JUSTICE AND PROVISIONAL ORDERS –			
(a)	Order of justice signed by Bailiff	£50	Order of justice	Bailiff
(b)	Provisional order –			
	(i) signed by Bailiff	£50	Provisional order	Bailiff
	(ii) signed by Judge of Petty Debts Court	£25	Provisional order	Greffier
32.	PATENTS AND DESIGNS under Patents (Jersey) Law 1957²³ and Registered Designs (Jersey) Law 1957²⁴ –			
(a)	Application for registration	£85	Application	Greffier
(b)	Searches –			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(i) for each personal search	£25	Search ticket or letter of application	Greffier
	(ii) for each postal search	£50	Search ticket or letter of application	Greffier
(c)	Copies –			
	(i) copy of certificate of registration	£1	Application	Greffier
	(ii) copy of, or extract from, register, each page	£1	Application	Greffier
	(iii) Greffier's certificate and signature	£25	Application	Greffier
32A.	POLITICAL PARTIES (REGISTRATION) (JERSEY) LAW 2008			
(a)	Application for registration of political party	£50	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	£50	Application	Greffier
(c)	Copy of constitution or statement of accounts, per page	£1	Application	Greffier
33.	POWER OF ATTORNEY –			
(a)	Registration of	£25	Power of attorney	Greffier
(b)	Registration of declaration abandoning or revoking	£25	Declaration	Greffier
34.	PRISONER FOR DEBT, conducting from prison to Court and from Court to prison	£200	Application to produce debtor before Court	Viscount
35.	REALISATION under Loi (1880) sur la Propriété Foncière –			

	Item	Stamp Duty	Chargeable Document	Designated Officer
(a)	Application to carry out a <i>réalisation</i>	£50	Application	Greffier
(b)	Preparation and conduct of proceedings by Greffier, for each half day or part of a half day	£200	List of creditors	Greffier
36.	REMONSTRANCE, REPRESENTATION OR DOLEANCE –			
(a)	Presentation to Court	£50	Remonstrance, representation or <i>doléance</i>	Greffier
(b)	Where the Court fixes a special day for the hearing, each half day or part of a half day	£300	Remonstrance, representation or <i>doléance</i>	Greffier
37.	SEARCHES AU GREFFE, excluding searches otherwise provided for in this Schedule –			
(a)	By members of Greffe staff, each half hour	£25	Search ticket	Greffier
(b)	Other searches, each half hour	£10	Search ticket	Greffier
38.	SUMMONS, HEARING OF –			
(a)	Fixing date for hearing before the Greffier	£25	Summons	Greffier
(b)	Contested order by the Court, each half day or part of a half day	£300	Summons	Greffier
(c)	Contested order by the Greffier, each half day or part of a half day	£200	Summons	Greffier

	Item	Stamp Duty	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	£50		Viscount
(b)	In connection with any other order of justice, remonstrance, representation or <i>doléance</i> , each person	At discretion of Viscount subject to a maximum of £200		Viscount
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)	Renewal of summons in connection with an order of justice or remonstrance, each person	£25	Record	Viscount
(d)	Certifying each copy of an order of justice, remonstrance, representation or <i>doléance</i>	£25	Record	Viscount
(e)	On a debtor requiring him or her to pay a claim within 2 months on pain of <i>dégrèvement</i>	At discretion of Viscount subject to a maximum of £200	Record	Viscount
(f)	Any summons or notice not otherwise provided for	At discretion of Viscount subject to a maximum of £100	Record	Viscount
40.	SUMMONS, SERVICE OF, order for service out of jurisdiction and/or substituted service	£50	Order	Bailiff or Greffier
41.	TAXATION OF COSTS BY GREFFIER, for each half hour	£37.50	Bill of costs	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
42.	TENANTS, EXPULSION OF REFRACTORY under Loi (1919) sur la location des biens-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 £50	Record	Viscount
	(ii) a landlord at the instance of a tenant	At discretion of Viscount subject to a maximum of £50	Record	Viscount
(b)	Notice of eviction served on a tenant	At discretion of Viscount subject to a maximum of £200	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 £200	Act of the Court	Viscount
43.	TRUSTS AND CORPORATIONS under Loi (1862) sur les teneures en fideicommiss et l'incorporation d'associations, application for creation or extension of a trust or an Act of incorporation	£50	Application	Greffier
44.	VUE DE JUSTICE –			
(a)	Preparation of list of <i>voyeurs</i> or experts	£100	Record of service	Viscount
(b)	Service of summons on each <i>voyeur</i> or expert	£50	Record of service	Viscount
(c)	Viscount or Bailiff attending at <i>Vue</i> , each half day or part of a half day	£200	Record of service	Viscount

	Item	Stamp Duty	Chargeable Document	Designated Officer
(d)	Each attendance by Viscount for which provision is not otherwise made	£50	Record of service	Viscount
(e)	Preparation and record of the <i>Vue</i>	At discretion of Viscount subject to a minimum of £200 and a maximum of £500	Record	Greffier
45.	<i>VUE DE VICOMTE</i> –			
(a)	Preparation of list of experts	£50	Record	Viscount
(b)	Service of summons on each expert	£50	Record	Viscount
(c)	Viscount attending at <i>Vue</i> , each half day or part of a half day	£200	Record	Viscount
(d)	Each attendance for which provision is not otherwise made	£50	Record	Viscount
(e)	Record of the <i>Vue</i>	At discretion of Viscount subject to a minimum of £200 and a maximum of £500	Record	Viscount
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 furnishing copy of will to applicant, where the net value of the immovable property devised –			

	Item	Stamp Duty	Chargeable Document	Designated Officer
	(a) does not exceed £50,000	50p each £100 or part of £100, with a minimum fee of £10.00	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 £2.50 for each £100 or part of £100 in excess thereof	Application	Greffier
	(e) exceeds £700,000	£13,000 in respect of the first £700,000 plus £3.00 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	£50	Application	Greffier
	(b) in any other case, for each document registered	£150	Application	Greffier
Notwithstanding paragraphs (1) and (2) –				

	Item	Stamp Duty	Chargeable Document	Designated Officer
(A)	where the testator devises to his or her spouse a property which, at the time of the testator's death, was their matrimonial home, the net value of that property shall be disregarded in determining the net value of the immoveable property devised;			
(AA)	where the applicant produces to the Greffier a letter from the Comptroller of Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961, the only fee shall be the fee payable under paragraph (2)(a) or, as the case may be, (b);			
(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.			
47.	CHILDREN (JERSEY) LAW 2002			
(a)	Application for order in relation to parental responsibility (Article 5(1)(a) and (2))	£90	Application	Greffier
(b)	Application for order appointing guardian (Article 7(1))	£90	Application	Greffier
(c)	Record of disclaimer of appointment as guardian (Article 8(6))	£90	Record	Greffier
(d)	Application for contact order, prohibited steps order, residence order or specific issue order (Article 10)	£90	Application	Greffier
(e)	Application for leave to change child's surname or to remove child from Jersey (Article 14(1))	£90	Application	Greffier
(f)	Application for order relating to financial provision (Schedule 1)	£90	Application	Greffier
(g)	Request, made on Form C2 in the Children Rules 2005, for leave to obtain directions (other than in relation to Preliminary Directions hearings and Case Review hearings) (Schedule 1)	£50	Request	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
(h)	Application under Schedule 1 that is contested, for each half day or part of a half day (Schedule 1)	£200	Application	Greffier
<p>Notwithstanding the above sub-paragraphs, if an application referred to in any of the 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.</p> <p>No fee is payable in relation to an application referred to in Rule 6 of the Children Rules 2005.</p>				
48.	PLANNING APPEALS “ON THE PAPERS”			
	For Planning Appeals dealt with by the Greffier without the need for an oral hearing under the provisions of Rule 15/3C of the Royal Court Rules 2004 ²⁵	£200	Notice of Appeal	Greffier

PART 2**FEES IN MATRIMONIAL CAUSES**

Item	Stamp Duty	Chargeable Document	Designated Officer
1. INSTITUTING PROCEEDINGS , to include the following steps – <ul style="list-style-type: none"> (a) filing petition to include all documents for service; (b) issuing and renewing Greffier's certificate; (c) hearing an undefended cause 	£180	The petition	Greffier
2. FILING ANSWER TO PETITION or cross-petition	£100	The answer	Greffier
3. HEARING DEFENDED CAUSE , for each half day or part of a half day	£300	The <i>Billet</i>	Greffier
4. APPLYING FOR DECREE ABSOLUTE (to include issue of one copy)	£30	The application	Greffier
5. ORIGINATING APPLICATION, SUMMONS OR NOTICE OF INTENTION TO PROCEED WITH APPLICATION FOR ANCILLARY RELIEF – <ul style="list-style-type: none"> (a) filing summons or Form 16, fixing date, signing copy for service for first appointment hearing (b) contested final hearing – 	£50	The summons or notice	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(i) before the Greffier for each half day or part of a half day	At discretion of Greffier subject to a maximum of £100 in matters relating to children, and in all other cases a maximum of £200	The summons	Greffier
(ii) before the Court for each half day or part of a half day	£300	The summons	Greffier
6. FILING NOTICE OF APPEAL against Registrar's decision	£50	The Notice of Appeal	Greffier
7. APPEALS , hearing by the Court of any appeal from an order of the Greffier, for each half day or part of a half day	£300	The <i>Billet</i>	Greffier
8. COMMISSION FOR EXAMINATION OF WITNESSES ABROAD , issue of	£50	The application	Greffier
9. LETTERS OF REQUEST –			
(a) for service of process out of Jersey	£50	The undertaking	Greffier
(b) for the examination of witnesses abroad	£50	The undertaking	Greffier
10. EVIDENCE –			
(a) taking of in writing by Viscount, for each half day or part or a half day	£200	The deposition	Greffier
(b) Copy of transcript of, for each page	£6	Transcript	Greffier
11. SERVICE OR ATTEMPTED SERVICE BY VISCOUNT , each party served (or attempted to serve)	At discretion of Viscount subject to a maximum of £100	The record	Viscount
12. TAXING BILL OF COSTS , for each half hour	£37.50	The bill	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
13.	COPY Decree Nisi, Decree Absolute or other Act of Court, Memorandum of Agreement or other document, for each Act or document	£25	Copy	Greffier

PART 3**PROBATE FEES**

Item	Stamp Duty	Chargeable Document	Designated Officer
1. ACTIONS –			
(a) <i>Billet à la Table or Billet au Greffe</i> , first <i>Billet</i> in the cause	£50	<i>Billet</i> 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	£300	<i>Billet</i> in the cause	Greffier
2. CAVEATS , for the entry or renewal of a caveat	£50	Caveat	Greffier
3. COPIES –			
(a) Photographic copies, for each sheet photographed	£1	Copy	Greffier
(b) Typewritten or written copies, for each page	£10	Copy	Greffier
(c) Sealed and certified copies	£25	Copy	Greffier
4. DOCUMENT (including will) lodged <i>au Greffe</i> , for each document	£50	Document	Greffier
5. EVIDENCE –			
(a) taken in writing before the Viscount, for each half day or part of a half day	£200	Deposition	Viscount
(b) Copy of transcript of, for each page	£6	Transcript	Viscount
6. ORDER OF JUSTICE , signature of Bailiff	£50	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 £300	Oath	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
8.	INTERVENTIONS OR OPPOSITIONS in a probate action	£50	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
	(c) To exceed £100,000	£500 in respect of the first £100,000, plus £75 for each additional £10,000 or part thereof	Oath leading to the grant	Greffier
	(2) in all cases under this item –			
	(a) in the case of a professional application	£50	Oath leading to the grant	Greffier
	(b) in any other case	£150	Oath leading to the grant	Greffier
10.	REPRESENTATIONS TO THE COURT –			
	(a) Presentation to the Court of	£50	Representation	Greffier
	(b) Where the Court fixes a special day for the hearing, for each half day or part of a half day	£300	Representation	Greffier
11.	SEARCHES in the Probate Registry, for each half hour	£25	Such document as the Greffier may determine	Greffier
12.	SUMMONSES –			
	(a) Summoning or attempting to summon a party, and record	£50	Instructions given to the Viscount	Viscount

	Item	Stamp Duty	Chargeable Document	Designated Officer
(b)	Summoning a witness, and record	£50	Instructions given to the Viscount	Viscount
13.	TRUST CORPORATIONS, authorization of	£500	Such document as the Greffier may determine	Greffier
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	£200	Such document as the Viscount may determine	Viscount
(b)	Preparation of the inventory, for each half day or part of a half day	£100	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 £5,000	10%	Such document as the Viscount may determine	Viscount
	on the next £5,000	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 £20,000	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 above, for each half day or part of a half day	£200	Such document as the Viscount may determine	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
15. VISCOUNT IN POSSESSION <i>PENDENTE LITE</i>	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
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
Stamp Duties and Fees (No. 2) (Jersey) Regulations 1999	R&O.9441	30 September 1999
Finance (Jersey) Law 2003	L.21/2003	1 January 2003
Finance (Jersey) Law 2004	L.13/2004	1 January 2004
Stamp Duties and Fees (No. 3) (Jersey) Regulations 2004	R&O.75/2004	28 July 2004
States of Jersey (Amendments and Construction Provisions No. 2) (Jersey) Regulations 2005	R&O.43/2005	9 December 2005
Finance (Jersey) Law 2005	L.13/2005	1 January 2005
Finance (Jersey) Law 2006	L.14/2006	1 January 2006 (R&O.184/2005)
Finance (Jersey) Law 2007	L.38/2007	1 January 2007 (R&O.134/2006*)
Finance (Jersey) Law 2008	L.40/2008	1 January 2008 (R&O.173/2007*)
Political Parties (Registration) (Jersey) Law 2008	L.31/2008	1 August 2008
Finance (2009 Budget) (Jersey) Law 200-	P.159/2008	1 January 2009 (R&O.153/2008*)
<p>* Draft Laws given effect by acte opératoire</p> <p>A Law must be adopted by the States and then sanctioned by Her Majesty in Council in order to be enacted. However, an acte opératoire made under Article 19 of the Public Finances (Jersey) Law 2005 (chapter 24.900) provides for taxation legislation to be given immediate effect as if it were enacted, even though it may not have been adopted, and has not been sanctioned, as described. If a Law that has been given immediate effect by acte opératoire is not subsequently enacted at all, or is amended before enactment, Article 19 requires the repayment or making good of any money paid or deducted in accordance with any provision of it which is not enacted or is amended.</p>		

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

Original	Current
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	<i>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</i>
²	<i>chapter 07.770</i>
³ Article 1	<i>amended by L.38/2007</i>
⁴	<i>chapter 07.490</i>
⁵ Article 6A	<i>inserted by P.159/2008</i>
⁶	<i>chapter 16.300</i>
⁷	<i>chapter 12.650</i>
⁸	<i>L.1/1949</i>
⁹ Schedule	<i>substituted by R&O.75/2004, amended by L.13/2005, L.14/2006, L.38/2007, L.40/2008, L.31/2008, P.159/2008</i>
¹⁰	<i>chapter 24.750</i>
¹¹	<i>chapter 18.315.50</i>
¹²	<i>chapter 18.495</i>
¹³	<i>chapter 12.800</i>
¹⁴	<i>chapter 12.550</i>
¹⁵	<i>chapter 12.050</i>
¹⁶	<i>chapter 18.315.50</i>
¹⁷	<i>chapter 12.650</i>
¹⁸	<i>chapter 24.090.30</i>
¹⁹	<i>chapter 04.480</i>
²⁰	<i>chapter 11.450.30</i>
²¹	<i>chapter 27.300</i>
²²	<i>chapter 20.650</i>
²³	<i>chapter 05.575</i>
²⁴	<i>chapter 05.700</i>
²⁵	<i>chapter 07.770.72</i>