

Island of



Alderney

## Ordinance of the States

IV  
1998

Made ..... 2nd September 1998

Came into operation ..... 2nd September 1998

### THE DUTY ON SHARE TRANSFERS (VARIATION OF RATIO) (ALDERNEY) ORDINANCE, 1998

THE STATES OF ALDERNEY, in exercise of the powers conferred upon them by section 18(b) of the Duty on Share Transfers (Alderney) Law, 1994(a), hereby order :—

1. For the purposes of section 2 (2) of the Duty on Share **Variation of ratio.**  
Transfers (Alderney) Law, 1994 (which fixes the ratio in which  
transfer duty shall accrue for the benefit of the States of  
Alderney and the States of Guernsey respectively), the ratio  
shall henceforth be—

- (a) where the assessable value of the transfer does not exceed £100,000, 5½ to zero;
- (b) where the assessable value of the transfer exceeds £100,000, but does not exceed £115,000, 5 to ½;
- (c) where the assessable value of the transfer exceeds £115,000, but does not exceed £130,000, 4½ to 1;
- (d) where the assessable value of the transfer exceeds £130,000, 4 to ½;

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(a) Order in Council No. II of 1994.

**Citation.**

2. This Ordinance may be cited as "The Duty on Share Transfers (Variation of Ratio) (Alderney) Ordinance, 1998".

**D.V. JENKINS**  
**Clerk of the States**

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