
(Registered on the Records on the 23rd August, 1973.)

AT THE COURT AT BUCKINGHAM PALACE

The 12th day of June 1973

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL

Document
Duty
(Guernsey)
Law, 1973.

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 30th day of May 1973, in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

‘1. That, in pursuance of their Resolution of the 28th day of April 1971, the States of Deliberation at a meeting held on the 1st day of March 1973 approved a Bill or “Projet de

1973.

Loi" entitled "The Document Duty (Guernsey) Law, 1973" and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or "Projet de Loi" is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Document Duty (Guernsey) Law, 1973" and to order that the same shall have force of law in the Island of Guernsey.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HER MAJESTY doth hereby further direct that this Order and the said Projet de Loi (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers for the time being in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

W. G. Agnew.

1973.

Projet de Loi referred to in the foregoing Order
in Council.

PROJET DE LOI

ENTITLED

(No. IX
—1973)THE DOCUMENT DUTY (GUERNSEY)
LAW, 1973.

THE STATES, in pursuance of their Resolution of the twenty-eighth day of April, nineteen hundred and seventy-one, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Guernsey.

Document
duty pay-
able on
certain
documents.

1. (1) Subject to the provisions of sections two and eight of this Law and to compliance with the provisions of any enactment for the time being in force relating to the registration of documents on the Records of this Island, there shall be paid to Her Majesty's Greffier for the account of the States in respect of any document set out in the left-hand column of the First Schedule to this Law (hereinafter referred to as a "prescribed document"), before registration as aforesaid, the duty calculated at the rate set out opposite thereto in the right-hand column of the said Schedule (hereinafter referred to as the "document duty").

(2) Subject to the provisions of sections two and eight of this Law, a prescribed document shall not be registered on the Records of this Island unless the document duty payable thereon has been paid.

(3) Subject to the provisions of section five of this Law, after the coming into force of this Law, proof of the registration of a prescribed document on the Records of this Island shall, for the purposes of any legal proceedings, be deemed sufficient

evidence that the document duty payable thereon has been paid.

1973.

2. Any prescribed document of title to the States or a Friendly Society shall be exempt from liability to the payment of document duty:

Exemptions from document duty.

Provided that where any such document also serves as a document which is not exempt from liability to the payment of document duty under this section, the document shall, in respect of the part of the transaction to which the document relates as is not exempt from liability to the payment of document duty under this section, be deemed to be a prescribed document and document duty in respect of such part of the transaction shall be payable thereon in accordance with the provisions of section one of this Law.

3. A prescribed document which is chargeable with ad valorem document duty shall, if the value of the transaction to which such document relates is not clearly stated in money or in wheat rente, contain a declaration that the value of the transaction in respect of which document duty is payable does not exceed such amount as shall be stated in the declaration and the document duty payable thereon shall be calculated on the amount so stated:

Declaration when consideration is not clearly stated.

Provided that in respect of a prescribed document of a description specified in paragraphs 2, 3 or 5(b) of the First Schedule to this Law the document duty payable thereon shall be not less than the document duty calculated on the amount equal to one hundred times the Annual Rental Value inscribed in the Cadastre in respect of the realty comprised in the transaction to which the prescribed document relates and the document shall contain a further declaration that the amount stated for the purposes of this section is not less than one hundred

1973.

times the Annual Rental Value inscribed in the Cadastre in respect of the realty as aforesaid.

Mode of calculating ad valorem document duty in certain cases.

4. Where a prescribed document is chargeable with ad valorem document duty and the value of the transaction or any part thereof is expressed in money in a currency other than the currency of Guernsey the document duty shall be calculated on the value thereof on the date of registration of the document in the currency of Guernsey according to the current rate of exchange.

False statements.

5. Any person who knowingly makes any false statement or false representation or recklessly makes any statement or representation which is false in a material particular for the purposes of compliance with the provisions of section three of this Law shall be guilty of an offence and liable, on conviction, to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both such fine and such imprisonment and, in addition, the Court which convicts such person shall order him to pay to Her Majesty's Greffier for the account of the States three times the amount of the document duty unpaid or remaining unpaid, as the case may be, on the prescribed document.

Variation of document duty by Ordinance.

6. (1) The States may, from time to time, by Ordinance vary the document duty payable on any prescribed document, so however that any such Ordinance shall not increase any such document duty by more than one hundred per centum of the document duty payable on the date of the coming into force of this Law

(2) Any power conferred by this Law to make any Ordinance shall be construed as including a power exercisable in like manner to vary or repeal the Ordinance.

7. (1) In this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

1973.

Interpretation.

“the Cadastre” means the Cadastre prepared and maintained under the provisions of the Cadastre Law, 1947(a);

“Friendly Society” means a society registered under the Friendly Societies Act 1896;

“this Island” means the Island of Guernsey.

(2) In this Law, where the value of a transaction in a prescribed document is stated in quarters of wheat rente, one quarter shall be deemed to be equivalent to twenty pounds.

(3) Any reference in this Law to any enactment shall, except where the context otherwise requires, be construed as including a reference to that enactment as amended, repealed or replaced, extended or applied by or under any other enactment including this Law.

8. The provisions of this Law shall not apply to Savings. a prescribed document—

(a) bearing a date not later than the twenty-ninth October, nineteen hundred and three; or

(b) which has, before the coming into force of this Law, been duly stamped in accordance with the provisions of the Law entitled “Loi relative aux Droits de Timbre” registered on the sixteenth day of January, nineteen hundred and twenty-two(b).

9. The Laws set out in the left-hand column of the Second Schedule to this Law are hereby repealed Repeals.

(a) Ordres en Conseil Vol. XIII, p. 78.

(b) Ordres en Conseil Vol. VI, p. 335.

1973. to the extent set out in the right-hand column of the said Schedule.
- Citation.** 10. This Law may be cited as the Document Duty (Guernsey) Law, 1973.
- Commencement.** 11. This Law shall come into force on such day as shall be appointed in that behalf by Ordinance of the States.

1973.

FIRST SCHEDULE
Document Duty Payable

Section one

General description of prescribed document	Rate of document duty
1. Conveyance of realty, other than a Conveyance specified in paragraphs 2, 3 or 5 of this Schedule	25p per £20 of the value of the transaction.
2. Conveyance by way of Gift "inter vivos" of realty	25p per £20 of the value of the realty.
3. Conveyance by way of Exchange of realty	25p per £20 of the value of the realty acquired by each party.
4. Document, other than a will, creating, transferring or extinguishing a life enjoyment or usufruct of realty	£1.
5. Partage or Conveyance by way of Délaissances of realty—	
(a) between co-owners	£1.
(b) other than between co-owners	25p per £20 of the value of the realty.
6. Marriage contract	£1.
7. Amendment of a Conveyance of realty involving an increase in the value of the transaction	25p per £20 of the increase in the value of the transaction.
8. Will of realty	£1.
9. Act of Court transferring realty by way of "Retrait", "Saisie", or under any enactment for the time being in force	£1.
10. Bond, debenture, acknowledgment of debt	25p per £50 of the sum secured.

1973.

General description of prescribed document	Rate of document duty
11. Act of Court awarding priority on realty	25p per £50 of the value of the realty set out in the Act of Court.
12. Memorandum of a limited liability company	25p per £200 of the nominal capital of the company.
13. Special Resolution of a limited liability company—	
(a) increasing the nominal capital of the company	25p per £200 of the increase in the capital of the company.
(b) other than increasing the nominal capital of the company	£1.
14. Annual Return of a limited liability company	£25.

1973.

SECOND SCHEDULE

Section nine

Laws repealed	Extent of repeal
The Law entitled "Loi relative aux Droits de Timbre" registered on the sixteenth day of January, nineteen hundred and twenty-two.	The whole Law.
The Law entitled "Loi établissant une nouvelle Cédule (en substitution à la Cédule du 30 août 1924) à la Loi relative aux Droits de Timbre" registered on the seventh day of March, nineteen hundred and thirty-one(c).	The whole Law.
The Stamp Duty Amendment Law, 1949(d).	The whole Law.
The Companies (Stamp Duty and Corporation Tax) (Amendment) Law, 1969(e).	Section one. Paragraph (a) of section five.
The Indirect Taxes, Duties and Impôts (Increase of Rates) (Guernsey) Law, 1970(f).	In the Schedule the words "The Law entitled "Loi relative aux Droits de Timbre" registered on the sixteenth day of January, nineteen hundred and twenty-two, other than paragraph 49 of the Schedule thereto".

(c) Ordres en Conseil Vol. IX, p. 12.

(d) Ordres en Conseil Vol. XIV, p. 42.

(e) Ordres en Conseil Vol. XXII, p. 292.

(f) Ordres en Conseil Vol. XXII, p. 473.