

Island of Guernsey

Ordinance of the States **XXVII** 1989

Made 13th December, 1989.

Came into Operation ... 13th December, 1989.

The Document Duty Ordinance, 1989

THE STATES, in exercise of the powers conferred upon them by section 6 of the Document Duty (Guernsey) Law, 1973, as amended(a), and in pursuance of their Resolution of the 13th December, 1989, and of all other powers enabling them in that behalf, hereby order:—

1. For the First Schedule to the Document Duty (Guernsey) Law, 1973, as amended, there is substituted the Schedule set out in the Schedule to this Ordinance. Decrease in document duty.
2. The Document Duty Ordinance, 1983(b) is Repeal. repealed.
3. This Ordinance shall have effect in the Islands Extent. of Guernsey and Alderney.

(a) Ordres en Conseil Vol. XXIV, pp. 74 and 236; Vol. XXV, p. 43; No. XLII of 1982; Recueil d'Ordonnances Tome XXII, p. 555.

(b) Recueil d'Ordonnances Tome XXII, p. 555.

- Citation. 4. This Ordinance may be cited as the Document Duty Ordinance, 1989.
- Commencement. 5. This Ordinance shall come into force on 13th December, 1989.

SCHEDULE

Section 1

FIRST SCHEDULE

Section one

Document Duty Payable

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	30p per £20 of the value of the transaction
2. Conveyance by way of Gift "inter vivos" of realty	30p per £20 of the value of the realty
3. Conveyance by way of Exchange of realty	30p 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	£5
5. Partage or Conveyance by way of Délaissance of realty—	
(a) between co-owners	£5
(b) other than between co-owners	30p per £20 of the value of the realty
6. Marriage contract	£5
7. Amendment of a Conveyance of realty involving an increase in the value of the transaction	30p per £20 of the increase in the value of the transaction
8. Will of realty	£5

General description of prescribed document	Rate of document duty
9. Act of Court transferring realty by way of "Retrait", "Saisie" or under any enactment for the time being in force	£5
10. Bond, debenture, acknowledgement of debt	25p per £50 of the sum secured
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	£50 or one half of one per centum of the nominal capital of the company, whichever is the greater
13. (a) Special Resolution, or Resolution passed in General Meeting, of a limited liability company increasing the nominal capital of the company	One half of one per centum of the increase in the nominal capital of the company
(b) Special Resolution of a limited liability company other than increasing the nominal capital of the company	£5
14. Annual Return of a limited liability company	£100

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