

PROJET DE LOI

ENTITLED

The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from the Greffier, La Chasse Marette, Sark, GY10 ISF.

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* No. VI of 2008; as amended by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2010 (No. XXIII of 2010); the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019 (No. VI of 2020); the Land Reform (Sark) Law, 2019 (No. VII of 2020); the Real Property (Transfer Tax, Charging and Related Provisions) (Amendment) (Sark) Law, 2020 (No. ** of 2021). See also the Law Reform (Age of Majority) (Sark) Law, 1986 (Ordres en Conseil Vol. XXIX, p. 378).

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The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 17th January and 11th April 2007, 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 Sark.

Relevant property transactions.

1. (1) A relevant property transaction is any arrangement entered into after the commencement of this section between two or more natural or legal persons, whereby, subject to completion of any necessary formal and legal requirements and disregarding section 2(1), one or more of those persons grants or transfers to one or more of the others either an ownership interest or a long leasehold interest in any real property situated in Sark.

[(1A) For the avoidance of doubt, and without limitation, a surrender of, or other transaction extinguishing, a long leasehold interest in any real property situated in Sark is a relevant property transaction for the purposes of this Law.]

(2) For the purposes of this section and of this Law in general –

an "**ownership interest**" in real property is any estate of inheritance in a tenement or freehold, whether held solely or by two or more persons jointly and for the survivor of them, and whether in unencumbered possession or subject to any leasehold or other interest or right,

a "**long leasehold interest**" in real property is an interest short of ownership, comprising a usufruct for the life of a natural person, [a lease granted, at its inception, for a term certain] of 20 years or more, or a lease which may be renewed at the option of the tenant so that the aggregate of two or more successive terms may be a period of 20 years or more, [...]

a "**lease**" of real property is a contract whereby one or more parties thereto, "**the tenant(s)**", duly performing and observing the obligations and conditions of the tenant(s), is or are jointly entitled to enjoy exclusive occupation and peaceful possession of that realty, free from interference by one or more other parties thereto, the landlord(s), or other persons claiming under the landlord(s),

"**real property**" includes all open land and buildings, irrespective of tenure; and for the avoidance of doubt includes a flat, and any other real property which is (wholly or otherwise) above or below any other real property which is separately owned or leased,

a "**transaction**" does not include succession to an interest in the property of a deceased person (whether under a will or otherwise)

and related expressions are to be construed accordingly.

NOTES

In section 1,

subsection (1A) was inserted by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2010, section 1, with effect from 3rd December, 2010;

the words in the first pair of square brackets in the definition of the expression "long leasehold interest" in subsection (2) were substituted and

those omitted in the second pair of square brackets therein were repealed by the Real Property (Transfer Tax, Charging and Related Provisions) (Amendment) (Sark) Law, 2020, section 2, respectively paragraph (a) and paragraph (b), with effect from 23rd April, 2021.

Validity and registration of relevant property transactions.

2. (1) A relevant property transaction is not valid, and accordingly is not recognised in law as creating or transferring any right or interest in a purported grantee or transferee, nor as extinguishing any obligation owed by a purported grantor or transferor, unless –

- (a) the transaction is recorded in writing, and
- (b) the document recording the transaction is registered by the Court.

(2) An application for such registration may be made to the Court, in such form and manner as the Court may from time to time prescribe, by any party to the transaction.

(3) Where an application to register a document is made in accordance with subsection (2), the Court must register the document if, and must not register the document unless, it has been endorsed by the assessor in accordance with section 4(3), section 5(3), section 9(3) or section 9(6)(b).

Property transfer tax.

3. [(1) Property transfer tax is payable in respect of every relevant property transaction (subject to subsection (1A)) at the rate of [7.5%] of the value of that transaction.

(1A) Property transfer tax is not payable in respect of a long

leasehold interest in real property which (having regard to any option to renew) has less than two years left to run.

(2) The value of a relevant property transaction is the total consideration (in money or money's worth) which has been paid or is payable by any party in accordance with its terms in respect of the grant or transfer concerned.

(2A) For the purposes of this Law, the total consideration payable in respect of the grant or transfer of a long leasehold interest in real property includes the total amount of any periodic rent payable during the term of the lease, or during the aggregate of two or more successive terms where the lease is renewable at the option of the tenant.]

(3) Property transfer tax may be paid by any party to the relevant property transaction in respect of which it is payable; and must be paid prior to the registration of the document recording it under section 2.

(4) Chief Pleas may by Ordinance –

- (a) amend the rate of property transfer tax specified in subsection (1), but not so as to exceed 7.5%,
- (b) increase the deduction to be made by virtue of subsection (2),
- (c) exclude specified descriptions of real property, or of relevant property transactions, from the ambit of property transfer tax,
- (d) specify a maximum sum which is to be payable as property transfer tax in respect of any one relevant

property transaction, or any one relevant property transaction of any specified description,

- (e) provide generally (but not inconsistently with this Law) for the imposition, determination, revision, collection, enforcement and administration of property transfer tax, including, without prejudice to the generality of the foregoing, the making of further provision for countering avoidance.

NOTES

In section 3,

subsection (1) and subsection (2) were substituted and subsection (1A) and subsection (2A) were inserted by the Real Property (Transfer Tax, Charging and Related Provisions) (Amendment) (Sark) Law, 2020, section 3(a), with effect from 23rd April, 2021;

the figures and symbol in square brackets within subsection (1) were substituted by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007, section 1, with effect from 1st January, 2024.

The following Ordinance has been made under section 3:

Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007.

The principle of self-assessment.

4. (1) In the matter of assessing a relevant property transaction's liability to property transfer tax the good faith of the parties to that transaction is to be presumed; but the corollary to this is that every party to the transaction is under a duty to make full and frank disclosure of all facts which may be material, and generally to demonstrate his utmost good faith in his dealings with the Assessor and the Tribunal.

(2) Accordingly the parties to any relevant property transaction

must jointly furnish to the Assessor, in such form and manner as the Assessor may from time to time prescribe –

- (a) a copy of the document recording the transaction which it is intended to place before the Court for registration,
- (b) a declaration of the true total consideration (in money or money's worth) which has been paid or is payable by any party in accordance with its terms in respect of the grant or transfer concerned,
- (c) a calculation of the property transfer tax, if any, payable in respect of the transaction,
- (d) payment of the property transfer tax so calculated, and
- (e) a statement appointing one of those parties ("**the designated party**") as responsible for receiving any assessment, or any notice pursuant to section 6 or 7, and for making any reference under section 9.

(3) Unless the Assessor has reason to question the authenticity of that document, the truth of that declaration, or the accuracy of that calculation, he must, respecting the good faith of the parties, accept those matters, advise the Treasurer accordingly, forward to the Treasurer the whole of any payment so made, and endorse the document to the effect that –

- (a) the property transfer tax payable in respect of the transaction has been paid, or
- (b) no property transfer tax is payable in respect of the

transaction.

Assessment by the Assessor.

5. (1) If in the opinion of the Assessor –
- (a) a document furnished pursuant to section 4(2) is not authentic, or
 - (b) a declaration furnished pursuant to section 4(2)(b) is false, misleading or incomplete in any particular, or
 - (c) a calculation furnished pursuant to section 4(2)(c) is inaccurate,

then the Assessor may exercise his powers under this section to make a formal assessment of the liability of the transaction concerned to property transfer tax, and in connection therewith may also exercise his powers under any of sections section 6, 7 and 8.

- (2) A formal assessment under this section shall –
- (a) be made in writing,
 - (b) specify the tax assessed,
 - (c) identify separately the amount and basis of any penalty imposed in accordance with section 7, and any direction given in accordance with section 8,
 - (d) set out the information and assumptions on the basis of which the tax and any penalty has been assessed or

imposed,

- (e) be served on the designated party and copied to the Treasurer,
- (f) contain a notice of the rights of the designated party under section 9,
- (g) be conclusive, unless challenged under section 9, of the transaction's liability to property transfer tax, and of liability to any penalty thereby imposed.

(3) Subject to section 9, where an assessment of a transaction to property transfer tax is made in accordance with this section, the Assessor must endorse the document recording the transaction to the effect that the property transfer tax payable in respect of the transaction has been paid when, but must not so endorse that document until, the whole of the assessed property transfer tax, any penalty imposed in respect of the transaction in accordance with section 7, and any liability imposed by a direction given in accordance with section 8, has been paid.

Production of documents and information.

6. (1) Where the Assessor has reason to believe that a case may fall within section 5 (1) he may, by notice in writing served on the designated party, require him to furnish, within such time as may be specified in the notice, such information or documents, verified in such manner if any as may be so specified, as he reasonably requires for the purpose of determining whether or not the transaction is liable to any tax, and, if so, the amount of that tax.

(2) The Assessor must give his reasons for such belief when exercising his powers under this section.

Penalties.

7. When making an assessment under section 5 the Assessor may include within it by way of penalty a fixed sum of an amount not exceeding 100% of the total amount of the tax thereby assessed.

Legal avoidance.

8. (1) Where the Assessor is of the opinion that there has been an arrangement the main purpose or one of the main purposes of which is the avoidance or reduction of the liability of any transaction to property transfer tax he may, in his discretion, include in an assessment made under section 5 a direction that –

- (a) such liability to that tax shall be imposed upon that transaction, or
- (b) such adjustments shall be made in respect of the liability of that transaction to that tax,

as may in his opinion be appropriate to counteract the avoidance or reduction of liability which would otherwise be effected by or in consequence of the arrangement; and that transaction shall (unless the designated party shows that the arrangement in question was not such an arrangement as is described in this subsection, and subject to section 9) be liable accordingly.

(2) Without prejudice to the generality of subsection (1), the Assessor may in any particular case direct that –

- (a) tax shall be charged on a transaction which, but for the direction, would not be liable to that tax or would not be so liable to the same extent,
- (b) tax shall be charged on any transaction in a greater

amount than would be chargeable but for the direction, and that transaction or person shall, subject to section 9, be liable accordingly.

Disputes as to liability.

9. (1) A person who wishes to dispute any aspect of an assessment made under section 5 (including any penalty imposed under section 7 and any direction given under with section 8) may refer the matter to the Tribunal, within the 40 days next following the date of service on him of the assessment, on the ground that the assessment is wrong.

(2) A reference under this section shall be made by a notice served on the Tribunal, and copied to the Assessor, and setting out the material facts and general contentions upon which the appellant relies.

(3) Upon service of such a notice the Assessor may, and if the Tribunal so directs upon application made to it by the appellant he must, endorse the document recording the relevant property transaction to the effect (if it be the case) that any property transfer tax payable in respect of the transaction which is not in dispute has been paid, and the remainder is subject to a reference under this section.

(4) On a reference under this section the appellant and the Assessor shall each have the right to make oral representations, call witnesses, and ask questions of each other and of any witnesses.

(5) On a reference under this section the Tribunal shall consider the matter referred to it de novo, and may at the conclusion thereof –

- (a) set the assessment aside and substitute such assessment as appears correct to the Tribunal, or

- (b) confirm the assessment, with or without modification, or
- (c) remit the matter to the Assessor for reconsideration with such directions as the Tribunal consider appropriate.

(6) An assessment which is confirmed or substituted by the Tribunal in accordance with subsection (5) is immediately effective as such for all purposes of this Law, and accordingly, but subject to any direction given on an appeal in accordance with subsection (7) –

- (a) any tax (including any penalty) due in consequence thereof must be paid to the Treasurer forthwith,
- (b) the Assessor must thereupon endorse the document recording the relevant property transaction to the effect (if it be the case) that the property transfer tax payable in respect of the transaction has been paid, or to the effect that no property transfer tax is payable in respect of the transaction.

(7) An appeal to the Court shall lie from a decision of the Tribunal under this section on a question of law; and such an appeal shall be made and conducted within such period and in such manner as may be prescribed by Rules made and published by the Court.

Ordinances imposing equivalence tax.

10. (1) Chief Pleas may by Ordinance impose a tax broadly equivalent to property transfer tax on or in respect of rights acquired after the commencement of the Ordinance, which are deemed by the Ordinance to be equivalent to an ownership

interest or a long leasehold interest, but which are not acquired through a relevant property transaction or by succession to an interest in the property of a deceased person (under a will or otherwise).

(2) By way of example and not limitation, such an Ordinance might apply to rights acquired through shares in a body corporate, or through interests or rights in or under a settlement or trust.

(3) An Ordinance under this section may provide for any tax thereby imposed to be payable –

- (a) on the occurrence of a specified event (for example but without limitation, upon a change of the person registered in the Cadastre as possessor of a parcel of real property),
- (b) by way of an annual charge (for example but without limitation, a charge reflecting the property transfer tax which would be payable if relevant property transactions were registered under section 2 at intervals of 10 years),

and may further provide that in specified circumstances the tax payable under the Ordinance may be set off in whole or in part against property transfer tax which subsequently becomes payable under this Law.

(4) An Ordinance under this section –

- (a) must apply in respect of any tax thereby imposed (subject to appropriate adaptations) –

- (i) the principle of self assessment in section 4,
 - (ii) the provisions concerning disputes as to liability in section 9,
- (b) may apply any other provisions of this Law (subject to appropriate adaptations),
- (c) may make any provision corresponding to that which might be made by an Ordinance under section 3(4).

Charging of interests in real property.

11. (1) With effect from such date as may be specified by an Ordinance of Chief Pleas made pursuant to this section, it shall be lawful to charge any ownership interest or long leasehold interest in accordance with, and subject to the provisions of any such Ordinance.

(2) ...

(3) Chief Pleas may by Ordinance make such provision as they think fit –

- (a) as to the circumstances in which, the purposes for which, the conditions and formalities subject to which, and the methods (whether by registration or otherwise) by which, an ownership interest or a long leasehold interest (whether or not in the latter case it is treated as or deemed to be real property by virtue of an Ordinance under this section) may be charged,
- (b) for providing that a long leasehold interest is to be

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treated as or deemed to be real property, either generally or in specified circumstances or for specified purposes, and any such Ordinance may specify –

- (i) the covenants, conditions or other attributes which will qualify a long leasehold interest to be so treated or deemed,
 - (ii) the classes or descriptions of long leasehold interest which will so qualify,
 - (iii) the classes or descriptions of property which may be subject to long leasehold interests which will so qualify, and
 - (iv) the classes or descriptions of reversioner and holder of long leasehold interests which will so qualify,
- (c) as to the priorities and protections that may be created, respectively, for the reversioner, leaseholder and chargee, and for any other person claiming a right or interest in, or in property subject to, a long leasehold interest which is charged,
- (d) as to –
- (i) the disapplication or modification of any rule of privity of contract or estate between the original parties to a long lease, and

- (ii) the respective rights and obligations of and between an assignor of a long leasehold interest, the reversioner and the assignee in the event of an assignment of the interest, and
- (e) for providing for relief against forfeiture of a long leasehold interest in the event of any breach by the leaseholder of any covenant, condition or other provision of the lease (whether or not charged) by which the long leasehold interest was created.

(4) In this section "**charge**" includes secure, encumber, mortgage and hypothecate, and related expressions are to be construed accordingly.

(5) Nothing in this section, or in any Ordinance made under this section, is to be construed as, of itself, rendering unlawful or ineffective any arrangement entered into before the date specified as mentioned in subsection (1).

[(6) An Ordinance under this section may –

- (a) revoke, amend, extend, adapt, modify or disapply (so far as it has effect in Sark) any enactment or rule of customary law,
- (b) without prejudice to the generality of paragraph (a), amend the definition of "long leasehold interest" for the purposes of this section and any Ordinance made thereunder,
- (c) notwithstanding that the effect of the Ordinance is to provide that long leasehold interests are to be treated as

or deemed to be real property for the purposes of this section, provide that such interests are to be personal or movable property for the purposes of succession or any other purpose,

- (d) make provision as to –
 - (i) the enforcement of covenants, conditions, options and rights (whether of pre-emption or otherwise) by the original parties to the agreement by which they were created and by their respective successors in title and assigns,
 - (ii) joint interests in long leasehold interests, and agreements in respect of such joint interests, and the termination or severance of such joint interests and the consequences thereof, and
 - (iii) the remedies available to the parties to any agreement concerning long leasehold interests including (without limitation) declarations, injunctions, specific performance, rectification and rescission.

(7) Where any Ordinance proposed to be made under subsection (1) includes provision revoking, amending, extending, adapting, modifying or disapplying (in its application to Sark) any Order of the Royal Court, the Royal Court must consent to the inclusion of such provision prior to the Ordinance being submitted for approval to the Chief Pleas.]

NOTES

In section 11,

subsection (2) was repealed by the Land Reform (Sark) Law, 2019, section 11, with effect from 1st February, 2021;

subsection (6) and subsection (7) were inserted by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2019, section 2, with effect from 1st February, 2021.

The following Ordinance has been made under section 11:

Land Reform (Miscellaneous Provisions) (Sark) Ordinance, 2020.

General abolition of congé and treizième.

12. (1) The congé of the Seigneur hitherto required to be produced at the time of the registration by the Court of a conveyance of realty in Sark shall not be required in respect of any such conveyance presented for registration in accordance with section 2(2) after the commencement of this section.

(2) In consequence of subsection (1), the treizième hitherto payable for the grant of the congé of the Seigneur shall not be payable in respect of any conveyance to which that subsection applies.

(3) For the avoidance of any doubt it is hereby declared that subsection (1) does not in any way alter or affect –

(a) the feudal relationship, including all rights and obligations appurtenant thereto –

(i) between Her Majesty and any person holding an interest in the fief, or

(ii) between any person holding an interest in the fief and any person holding an interest in any

part, tenement, sub-fief or dependency thereof,

- (b) the customary law immediately before the commencement of that section concerning the grant, obtaining and attestation of any requisite consent or permission for the transfer of or other dealing with the fief, including any rule of customary law as to the payment of fees or dues in connection therewith,

and neither does that subsection affect –

- (c) any requirement or obligation attaching to particular realty, or incumbent on a particular person, by virtue of any charge, covenant, contract, agreement, judicial order or statute.

Funding of the Seigneur's civic responsibilities.

13. (1) In consideration of the continued performance by the Seigneur of the civic functions of that office on behalf and in the interests of the people of Sark, the Chief Pleas shall pay out of public funds, and as a public purpose, the proper and reasonable expenses of the Seigneur in the performance of those duties, together with an annual stipend in accordance with subsection (2).

(2) The annual stipend payable to the Seigneur shall be £28,000 at the date of commencement of this section, shall be adjusted on every anniversary of that date to reflect any change in the Guernsey Retail Price Index, and shall be paid in equal instalments monthly in arrears.

Offences.

14. Any person who –

- (a) wilfully obstructs or fails to co-operate with the Assessor or the Tribunal in the exercise of their functions under this Law,
- (b) without prejudice to the generality of paragraph (a), fails without reasonable cause to comply with a notice served on him under section 6,
- (c) knowingly makes a false, misleading or incomplete statement, or recklessly makes a statement which is false, misleading or incomplete in any material respect, for any purpose of or connected with this Law,
- (d) knowingly furnishes any false, misleading or incomplete document or information, or recklessly furnishes any document or information which is false, misleading or incomplete in any material respect, for any purpose of or connected with this Law,

is guilty of an offence and liable on conviction to a fine not exceeding level 4 on the Sark Uniform Scale.

Service of documents.

15. (1) Any document to be given, served or furnished under or for the purposes of this Law may be given, served or furnished –

- (a) on or to any person, by being delivered to him, or by being left at, or sent by post or transmitted to, his usual or last known place of abode or business in Sark,
- (b) on or to the Assessor or the Tribunal, by being left at,

or sent by post or transmitted to, the Greffe,

and in this section the expression "**by post**" means by registered post or recorded delivery service, and the expression "**transmitted**" means transmitted by telex, facsimile transmission or any similar means producing a document containing the text of the communication.

(2) If a person notifies the Assessor or the Tribunal of an address for service within Sark for the purposes of this Law, any document to be given to or served upon him may be given or served by being left at, or sent by post or transmitted to, that address.

(3) Subsections (1) and (2) are without prejudice to any other lawful method of service.

(4) Notwithstanding the provisions of subsections (1) to (3) and of any other rule of law in relation to the service of documents, no document to be given to or served on the Assessor or the Tribunal under this Law shall be deemed to have been given or served until it is received.

(5) If a person upon whom a document is to be served under this Law is an infant or person under legal disability, the document shall be served on his guardian; and if there is no guardian, the Assessor or Tribunal President may apply to the Court for the appointment of a person to act as guardian for the purposes of this Law.

(6) A document sent by post shall, unless the contrary is shown, be deemed for the purposes of this Law to have been received –

(a) in the case of a document sent to an address in the Channel Islands, the United Kingdom, or the Isle of

Man, on the third day after the day of posting,

- (b) in the case of a document sent elsewhere, on the seventh day after the day of posting,

excluding in each case any Saturday or Sunday and any day which is a public holiday either in Sark or in the place to which the document is sent.

NOTE

In accordance with the provisions of the Law Reform (Age of Majority) (Sark) Law, 1986, section 1(1), section 1(2) and section 3, with effect from 3rd February, 1987 and subject to the savings in section 1(3) of, and the Schedule to, the 1986 Law, the reference in this section to an "infant" shall be construed as a reference to a "minor", that is to say a person under the age of 18 years.

General provisions as to Ordinances.

16. For the avoidance of doubt, an Ordinance under this Law –

- (a) may make provision in relation to all cases to which the power to make that Ordinance extends, in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases,
- (b) may make, as respects the cases to which the Ordinance applies –
 - (i) the full provision to which the power to make it extends, or any lesser provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases, or different

provision for different cases or classes of cases,
or different provision for the same case
or class of case for different purposes,

- (iii) any such provision either unconditionally or subject to any prescribed conditions,
- (c) may include consequential, incidental, supplementary and transitional provisions,
- (d) may include provisions as to the creation, trial and punishment of offences,
- (e) may be amended or repealed by a subsequent Ordinance made under this Law.

Interpretation.

17. (1) In this Law, unless the context otherwise requires –

"appellant" means a person who has referred a matter to the Tribunal under section 9,

"Assessor" means the holder for the time being of the office of the Sark Tax Assessor, established by Schedule 2 to the Direct Taxes Law,

"Cadastre" means the record of all real property situated in Sark maintained by the Douzaine in accordance with section 4 of the Direct Taxes Law and any Ordinance made under section 7 of that Law,

"Chief Pleas" means the Chief Pleas of Sark,

the "**Court**" means the Court of the Seneschal,

the "**Direct Taxes Law**" means the Direct Taxes (Sark) Law, 2002^a,

"**freehold tenure**" means ownership in perpetuity of inheritance,

"**Guernsey Retail Price Index**" means the index of retail prices compiled by or on behalf of the States of Guernsey as most recently published by the States of Guernsey,

"**this Law**" includes any Ordinance made under this Law,

"**lease**" is defined in section 1(2),

"**long leasehold interest**" is defined in section 1(2),

"**owner**" in relation to real property means a person in whom there is for the time being vested the nu-propriété of the land comprised in a tenement or of land held in freehold tenure,

"**ownership interest**" is defined in section 1(2),

"**possessor**" in relation to any real property means a natural person who is for the time being immediately entitled to occupy the property concerned, whether –

- (a) as owner thereof without encumbrance,
- (b) as holder of a usufruct, leasehold or other interest

^a Order in Council No. VII of 2003.

therein,

- (c) as a beneficial owner of shares in a body corporate or as a beneficiary under a trust, or
- (d) pursuant to a contractual right in relation thereto,

whether or not he is in actual occupation, but does not include a person so entitled only as a bona fide employee, lodger or guest, whether for reward or not,

"real property" is defined in section 1(2),

"relevant property transaction" is defined in section 1,

the **"Reform Law"** means the Reform (Sark) Law, 1951 as amended^b,

the **"new Reform Law"** means the Reform (Sark) Law, [2007],

"Sark", for the avoidance of all doubt, includes its dependencies,

"specified" means specified by an Ordinance made by Chief Pleas under this Law,

the **"Treasurer"** means the holder for the time being of the office so styled in the Reform Law, or the Treasurer of the Chief Pleas appointed under section 51 of the new Reform Law, and also includes any person appointed by

^b Ordres en Conseil Vol. XV, p. 215; Vol. XXIII, p. 200; Vol. XXXI, p. 320; No. XII of 1991.

the Treasurer to act as his deputy pursuant to Article 22(7) of the Reform Law and the Deputy Treasurer of the Chief Pleas appointed under section 51 of the new Reform Law,

the "**Tribunal**" means the Sark Tax Tribunal established by Schedule 3 to the Direct Taxes Law.

(2) Where a word or expression is defined in this Law, related words, expressions and parts of speech have corresponding meanings.

(3) Unless the context otherwise requires –

(a) a reference in this Law to a provision by number and/or letter is to the provision of that number and/or letter in this Law,

(b) a reference in a provision of this Law to a subdivision by number and/or letter is to the subdivision of that number and/or letter in that provision,

(c) a reference in this Law to an enactment is to that enactment as from time to time varied, repealed and replaced, extended or applied by or under any other enactment.

(4) Subject to section 20(2), the Interpretation (Guernsey) Law, 1948^c applies to the interpretation of this Law as it applies to the interpretation of an enactment in force in the Island of Guernsey.

^c Ordres en Conseil Vol. XIII, p. 355.

NOTES

The Reform (Sark) Law, 1951 has since been repealed by the Reform (Sark) Law, 2008, section 66(2), Schedule 2, with effect from 1st September, 2008, subject to, first, the general savings and, second, the specific savings and transitional provisions in, respectively, section 66(3) and section 67 of the 2008 Law.

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

The date in square brackets in the definition of the expression "new Reform Law" in subsection (1) shown, incorrectly, as "2007" should read "2008".

Amendments.

- 18.** (1) In the Reform Law –
- (a) in section 16, immediately after "should be"^d there is inserted ", or as are required by any enactment to be,"
 - (b) in sections 17 and 26, immediately after "the Direct Taxes (Sark) Law, 2002"^e, there is in each case inserted "and the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007".
- (2) In the Direct Taxes Law –
- (a) in section 1(6), immediately before "any other enactment" there is inserted "the Real Property (Transfer Tax, Charging and Related Provisions) (Sark)

^d Those words were inserted by the Direct Taxes Law, Order in Council No. VII of 2003.

^e Those words were inserted by the Direct Taxes Law, Order in Council No. VII of 2003.

Law, 2007 or",

- (b) in section 11(4) and in section 12, immediately after "this Law" wherever appearing there is inserted "or the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007",
 - (c) in paragraph 1(2) of Schedule 3, immediately after "this Law there is inserted ", the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007,".
- (3) In the new Reform Law –
- (a) in section 60(2), immediately after "should be" there is inserted ", or as are required by any enactment to be,",
 - (b) in section 61, immediately after "the Direct Taxes (Sark) Law, 2002" there is inserted "and the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007".

Citation.

19. This Law may be cited as the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007.

Commencement.

20. (1) This Law shall come into force as may be appointed by Ordinance of the Chief Pleas; and different dates may be appointed for different provisions and for different purposes.

(2) Without prejudice to the generality of subsection (1), and notwithstanding section 18 of the Interpretation (Guernsey) Law, 1948, if the Seigneur shall have assigned to the Chief Pleas his entitlement to receive treizième with effect from a specified date before the commencement, by Ordinance, of section 12, then an Ordinance under this section may bring section 13 into force with effect from that specified date.

NOTE

The Law was brought into force on 2nd June, 2008 by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 (Commencement) Ordinance, 2008, section 1, save for –

- (i) section 11, brought into force on 1st February, 2021 by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 (Commencement) Ordinance, 2021, section 1; and*
 - (ii) section 13, brought into force on 1st September 2007 by the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 (Commencement) Ordinance, 2007, section 1.*
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