

Island of



Guernsey

## Ordinance of the States

**XXXIII**  
**2016**

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Made ..... 2nd November, 2016

Coming into Operation ..... 1st January, 2017

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## The Document Duty (Amendment) Order, 2016



## **The Document Duty (Amendment) Ordinance, 2016**

**THE STATES**, in pursuance of their Resolution of the 2<sup>nd</sup> November, 2016<sup>a</sup> and in exercise of the powers conferred on them by sections 1 and 6 of the Document Duty (Guernsey) Law, 1973<sup>b</sup>, hereby order:-

### **Amendment to Schedule 1.**

1. In Schedule 1 to the Document Duty Ordinance, 2003<sup>c</sup>, for the entries in each of the columns at each of paragraphs 1, 2, 3 and 5 substitute -

"1.	Conveyance of realty other than a conveyance within item 2, 3 or 5:	<p>(a) 2.0% of the value of the transaction not exceeding £250,000; and</p> <p>(b) 3.25% of any part of the value of the transaction exceeding £250,000 but not exceeding £400,000; and</p> <p>(c) 3.5% of any part of the value of the transaction exceeding £400,000 but not exceeding £750,000; and</p> <p>(d) 3.75% of any part of the</p>
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<sup>a</sup> Article I of Billet d'État No. XXVI of 2016.

<sup>b</sup> Ordres en Conseil Vol. XXIV, p. 74, as amended by Ordres en Conseil Vol. XXIV, p. 236; Vol. XXXI, p. 278; Order in Council No. XXVI of 2002; as applied to Alderney by Ordinance No. VI of 2003.

<sup>c</sup> Ordinance No. VI of 2003; as amended by Ordinance No. XVIII of 2006; Nos. XXXVII and XXXIX of 2007; No. LVII of 2008; and No. XXV of 2013.

		<p>value of the transaction exceeding £750,000 but not exceeding £1,000,000; and</p> <p>(e) 4.0% of any part of the value of the transaction exceeding £1,000,000.".</p>
"2.	Conveyance by way of gift inter vivos of realty	<p>(a) 2.0% of the value of the realty not exceeding £250,000; and</p> <p>(b) 3.25% of any part of the value of the realty exceeding £250,000 but not exceeding £400,000; and</p> <p>(c) 3.5% of any part of the value of the realty exceeding £400,000 but not exceeding £750,000; and</p> <p>(d) 3.75% of any part of the value of the realty exceeding £750,000 but not exceeding £1,000,000; and</p> <p>(e) 4.0% of any part of the value of the realty exceeding £1,000,000.".</p>
"3.	Conveyance by way of Exchange of realty	In respect of the value of the realty acquired by each party, the same rate that would be

	<p>"5. Partage or Conveyance by way of Délaissement of realty-</p> <p>(a) Between co-owners</p> <p>(b) Other than between co-owners</p>	<p>applicable if the realty had been conveyed by way of a conveyance falling within item 2; LESS, in each case, 2.0% of a sum equal to the value of the realty in respect of which any additional consideration is payable less the amount of that consideration."</p> <p>£5.00</p> <p>the same rate that would be applicable if the realty had been conveyed by way of a conveyance falling within item 2."</p>
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**Repeal.**

2. The Document Duty (Amendment) Ordinance, 2013<sup>d</sup> is repealed.

**Transitional relief.**

3. (1) Relief in accordance with the following provisions of this section is available on document duty paid in connection with a qualifying registration.

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<sup>d</sup> Ordinance No XXV of 2013.

(2) Relief shall consist of a repayment to be made by the States Policy & Resources Committee, out of the general revenue account of the States, of an amount equal to any difference between the document duty paid and that which would have been payable if this Ordinance had not been enacted.

(3) For the purposes of this section –

(a) **"a qualifying registration"** means –

(i) registration, within the transitional period, of any prescribed document described in paragraphs 1, 2, 3 or 5 of Schedule 1 to the Document Duty Ordinance, 2003 which has been executed further to a qualifying agreement, or

(ii) registration, after the expiration of the transitional period, of any prescribed document described in paragraphs 1, 2, 3 or 5 of Schedule 1 to the Document Duty Ordinance, 2003 –

(A) which has been executed further to a qualifying agreement, and

(B) where written notice of the existence of that agreement has, within the transitional period, been given to Her Majesty's Greffier,

- (b) **"a qualifying agreement"** means an agreement –
- (i) entered into prior to 4<sup>th</sup> October, 2016, and
  - (ii) the terms and conditions of which, in the opinion of Her Majesty's Greffier, are or were legally binding on any party to the agreement, and
- (c) **"the transitional period"** means the period commencing on 1<sup>st</sup> January, 2017 and ending on 30<sup>th</sup> June, 2017,

**Interpretation.**

4. Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

**Extent.**

5. This Ordinance shall have effect in the Islands of Guernsey and Alderney.

**Citation.**

6. This Ordinance may be cited as the Document Duty (Amendment) Ordinance, 2016.

**Commencement.**

7. This Ordinance shall come into force on 1<sup>st</sup> January, 2017.

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