

GUERNSEY STATUTORY INSTRUMENT

2017 No. 98

**The Document Duty (Anti-Avoidance) (Fees)
Regulations, 2017**

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| <i>Made</i> | <i>14th November, 2017</i> |
| <i>Coming into operation</i> | <i>15th November, 2017</i> |
| <i>Laid before the States</i> | <i>, 2017</i> |

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by sections 5 and 17 of the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017^a and all other powers enabling it in that behalf, hereby makes the following Regulations:-

Fees.

1. The fees payable to the Greffier for the account of the States under section 5 of the Law shall be –

- (a) under section 5(2)(d) (fee to accompany self-assessment), £63, and
- (b) under section 5(4) (fee for supply of copies of an entry on the register), £6 per copy.

^a Order in Council No. VII of 2005.

Interpretation.

2. (1) In these Regulations, unless the context requires otherwise -

"**enactment**" includes a Law, an Ordinance and any subordinate legislation and includes any provision or portion of a Law, an Ordinance or any subordinate legislation,

"**the Law**" means the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017,

"**subordinate legislation**" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any statutory, customary or inherent power and having legislative effect, but does not include an Ordinance.

(2) The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of these Regulations.

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

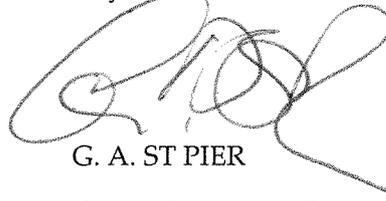
Citation and commencement.

3. These Regulations may be cited as the Document Duty (Anti-

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

Avoidance) (Fees) Regulations, 2017 and shall come into force on the 15th November, 2017.

Dated this *15th* day of *November* 2017



G. A. ST PIER

President of the Policy & Resources Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the fees payable under the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017: (a) upon the filing of a self-assessment form and accompanying documentation, and (b) for the supply of copies of entries on the register to be kept for the purposes of that Law by HM Greffier.

These Regulations come into force on the 15th day of November, 2017.