

**ORDINANCE**  
**OF THE STATES OF DELIBERATION**

ENTITLED

**The Document Duty (Anti-Avoidance) (Rates) Ordinance,**  
**2017 \***

*[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 Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

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\* No. IV of 2018; as amended by the: Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2018 (No. XXXIII of 2018); Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2022 (No. XXIV of 2022); Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2024 (No. XXVIII of 2024); Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2025 (No. \*\* of 2024).

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**The Document Duty (Anti-Avoidance) (Rates) Ordinance,**  
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ARRANGEMENT OF SECTIONS

1. Duty payable in respect of relevant transaction.
- 1A. ...
- 1B. Duty payable in respect of relevant transaction relating to domestic real property: downsizing of property.
2. Interpretation.
3. Extent.
4. Citation.
5. Commencement.

(Made on 14th November, 2017.)

## **The Document Duty (Anti-Avoidance) (Rates) Ordinance, 2017**

**THE STATES POLICY & RESOURCES COMMITTEE**, in pursuance of the Resolution of the States of the 17<sup>th</sup> May, 2017<sup>a</sup>, in exercise of the powers conferred upon the States by section 4(1) of the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017<sup>b</sup>, and in exercise of the powers conferred on the Committee by Article 66A(1) of the Reform (Guernsey) Law, 1948<sup>c</sup>, hereby orders: –

### **Duty payable in respect of relevant transaction.**

1. (1) The amount of duty payable in respect of a relevant transaction within the meaning of the Law, which is not an exempt transaction, shall be the aggregate of the following percentages of the assessable market value of the significant benefit –

- [(a) 2.25% of any part of the value of the transaction not exceeding £300,000, and
- (b) 3.50% of any part of the value of the transaction exceeding £300,000 but not exceeding £500,000, and
- (c) 4.00% of any part of the value of the transaction exceeding £500,000 but not exceeding £950,000, and

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<sup>a</sup> Article IV of Billet d'État No. X of 2017.

<sup>b</sup> Order in Council No. IX of 2017.

<sup>c</sup> Ordres en Conseil Vol. XIII, p. 288; Order in Council No. XVII of 2015; there are further amendments not relevant to this Ordinance.

- (d) 4.25% of any part of the value of the transaction exceeding £950,000 but not exceeding £1,250,000, and
- (e) 4.50% of any part of the value of the transaction exceeding £1,250,000 but not exceeding £2,500,000, and
- (f) 5.50% of any part of the value of the transaction exceeding £2,500,000 but not exceeding £5,000,000, and
- (g) 7.00% of any part of the value of the transaction exceeding £5,000,000.]

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**NOTE**

*In section 1, paragraphs (a) to (f) of subsection (1) were substituted and paragraph (g) thereof inserted by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2024, section 1, with effect from 8th November, 2024, subject to the provisions on transitional relief in section 4 of the 2024 Ordinance.<sup>1</sup>*

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**[Duty payable in respect of relevant transaction relating to domestic real property: non-principal private residence.**

**1A.** ...]

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**NOTE**

*Section 1A (which was originally inserted by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2022, section 1, with effect from 2nd November, 2022, subject to the provisions on transitional relief in section 2 of the 2022 Ordinance) was repealed by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2025, section 1(2), with effect from 5th November, 2024, subject to the provisions on transitional relief in section 2 of the 2025 Ordinance.<sup>2</sup>*

**[Duty payable in respect of relevant transaction relating to domestic real property: downsizing of property.**

**1B.** (1) The amount of document duty payable in respect of a relevant transaction within the meaning of the Law, which is not an exempt transaction but where subsection (2) applies, shall be the aggregate of the following percentages of the assessable market value of the significant benefit –

- [(a) 0.00% of any part of the value of the transaction not exceeding £500,000, and
- (b) 4.00% of any part of the value of the transaction exceeding £500,000 but not exceeding £950,000, and
- (c) 4.25% of any part of the value of the transaction exceeding £950,000 but not exceeding £1,250,000, and
- (d) 4.50% of any part of the value of the transaction exceeding £1,250,000 but not exceeding £2,500,000, and
- (e) 5.50% of any part of the value of the transaction exceeding £2,500,000 but not exceeding £5,000,000, and
- (f) 7.00% of any part of the value of the transaction exceeding £5,000,000.]

(2) Subject to subsection (3), this subsection applies where –

- (a) the property ("**the relevant property**") falls into any of property references B1.1 to B1.2.5 and B.2.1 to B.2.25,
  - (b) the relevant property has been acquired by the transferee to be the principal private residence of the transferee,
  - (c) in order to acquire the relevant property, the transferee has sold real property which was the transferee's principal private residence for a period of not less than two years ("**the previous property**"), and
  - (d) there is a decrease of at least 25% in the number of assessable units of the plan area of the relevant property in comparison with the number of assessable units of the plan area of the previous property.
- (3) The rates set out in section 1 shall apply where –
- (a) if the previous property was occupied by more than one person, the document duty in relation to the acquisition of real property by another person who was an occupier of the previous property has already been assessed in accordance with the rates set out in subsection (1), or
  - (b) the transferee has already acquired a significant benefit in relation to another property for which the document duty has already been assessed by the Greffier in accordance with the rates set out in subsection (1).

(4) For the purposes of [...] this section, references to "**assessable units**", "**plan area**" and "**property reference**" shall be construed as references to those terms as defined in the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007.

(5) The Committee may publish guidance in relation to this section, which must be taken into account by the Greffier when assessing the appropriate rate of duty properly payable.

(6) This section will not apply in relation to the execution of a chargeable transaction which takes place on or after 1<sup>st</sup> January [2027].]

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## NOTES

*Section 1B was inserted by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2022, section 1, with effect from 2nd November, 2022, subject to the provisions on transitional relief in section 2 of the 2022 Ordinance.*

*In section 1B,*

*first, paragraphs (a) to (e) of subsection (1) were substituted and paragraph (f) thereof inserted and, second, the figures in square brackets in subsection (6) were substituted by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2024, section 3, respectively subsection (1) and subsection (2), with effect from 8th November, 2024, subject to the provisions on transitional relief in section 4 of the 2024 Ordinance;*

*the words omitted in square brackets in subsection (4) were repealed by the by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2025, section 1(3), with effect from 5th November, 2024, subject to the provisions on transitional relief in section 2 of the 2025 Ordinance.*

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## **Interpretation.**

2. (1) In this Ordinance –

"**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, and

**"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) 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.**

3. This Ordinance shall have effect in the island of Guernsey.

**Citation.**

4. This Ordinance may be cited as the Document Duty (Anti-Avoidance) (Rates) Ordinance, 2017.

**Commencement.**

5. This Ordinance shall come into force on 15<sup>th</sup> November, 2017.

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<sup>1</sup> Previously, paragraphs (a) to (e) of subsection (1) were substituted and paragraph (f) thereof was originally inserted by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2018, section 2, with effect from 1st January, 2019, subject to the provisions on transitional relief in section 3 of the 2018 Ordinance.

<sup>2</sup> Prior to its repeal, section 1A was amended by the Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2024, section 2, with effect from 8th November, 2024, subject to the provisions on transitional relief in section 4 of the 2024 Ordinance.