

Consolidated text

ORDINANCE
OF THE STATES OF DELIBERATION

ENTITLED

**The Stamp Duty Laws (Application to Alderney)
Ordinance, 1949 ***

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. 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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* Recueil d'Ordonnances Tome X, p. 31. See also the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006).

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ARRANGEMENT OF SECTION

(Made on the 20th July, 1949.)

The Stamp Duty Laws (Application to Alderney) Ordinance, 1949

THE STATES, in pursuance of their Resolution of the 27th day of May, 1949, under and by virtue of the provisions of section 2 of the Alderney (Application of Legislation) Law, 1948, hereby order: –

The amount of Stamp Duty which, in Guernsey and Alderney, is attracted by a document evidencing a transaction having relation to real property, shall, as respects a like transaction in relation to real property situate in Alderney as regards which –

- (a) no such document exists, or
- (b) a document appropriately stamped is not produced to the Alderney Land Registrar,

be payable in respect of that transaction before compliance with an application to the Alderney Land Registrar to effect an entry in the Alderney Land Register of the transaction or to make therein a note thereof.

NOTES

The Ordinance was made and came into operation on 20th July, 1949.

In accordance with the provisions of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005, section 4(c) and section 4(h), with effect from 13th November, 2006, this enactment is one of those that the States may repeal, amend, extend, adapt, modify or disapply by Ordinance made under the 2005 Law.
