

# ORDINANCE

## OF THE STATES OF DELIBERATION

ENTITLED

### **The Document Duty Ordinance, 2003** \*

[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. VI of 2003 (Recueil d'Ordonnances Tome XXIX, p. 284); as amended by the Incorporated Cell Companies Ordinance, 2006 (No. XVIII of 2006, Recueil d'Ordonnances Tome XXXI, p. 436); the Document Duty (Amendment) Ordinance, 2007 (No. XXXVII of 2007, Recueil d'Ordonnances Tome XXXII, p. 617); the Document Duty (Amendment) (No. 2) Ordinance, 2007 (No. XXXIX of 2007, Recueil d'Ordonnances Tome XXXII, p. 620); the Document Duty (Amendment) Ordinance, 2008 (No. LVII of 2008, Recueil d'Ordonnances Tome XXXIII, p. 342); the Document Duty (Amendment) Ordinance, 2013 (No. XXV of 2013); the Document Duty (Amendment) Ordinance, 2016 (No. XXXIII of 2016); the Document Duty (Amendment) Ordinance, 2017 (No. XLIII of 2017); the Document Duty (Amendment) Ordinance, 2019 (No. II of 2020); Document Duty (Alderney) (Amendment) Ordinance, 2022 (Alderney Ordinance No. IX of 2022); Document Duty (Alderney) (Amendment) Ordinance, 2023 (Alderney Ordinance No. XI of 2023). The Ordinance is applied to Alderney, with exceptions, adaptations and modifications, by the Alderney (Application of Legislation) (Document Duty) (Amendment) Ordinance, 2020 (No. XXX of 2020). See also the Government of Alderney Law, 2004 (No. III of 2005); the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006); the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016). This Ordinance has been repealed, in its application to the Island of Guernsey, as a consequence of the repeal of the Document Duty (Guernsey) Law, 1973 (Ordres en Conseil Vol. XXIV, p. 74), whereunder it was made.

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

ENTITLED

**The Document Duty Ordinance, 2003**

ARRANGEMENT OF SECTIONS

1. Prescribed documents.
2. Specified rates of document duty.
3. Exemptions and reductions.
4. Minimum document duty in certain cases.
5. Interpretation.
6. Transitional provisions.
7. Application in Alderney.
8. Repeals.
9. Extent.
11. Citation.
12. Commencement.

SCHEDULE 1 Prescribed Documents and Specified Rates of Document Duty.

SCHEDULE 2 Enactments Repealed.

(Made on 26th March, 2003.)

## The Document Duty Ordinance, 2003

**THE STATES**, in pursuance of their Resolution of the 25<sup>th</sup> September, 2002<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>, section 1 of the Companies (Enabling Provisions) (Guernsey) Law, 1996<sup>c</sup>, section 2 of the Alderney (Application of Legislation) Law, 1948<sup>d</sup>, section 165 of and paragraph 11 of Schedule 6 to the Companies (Alderney) Law, 1994<sup>e</sup>, and all other powers enabling them in that behalf, hereby order: –

### **Prescribed documents.**

1. The categories and descriptions of documents enumerated and set out in column (1) of Schedule 1 to this Ordinance are hereby prescribed for the purposes of the Law of 1973.

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### **NOTE**

*In accordance with the provisions of the Alderney (Application of Legislation) (Document Duty) (Amendment) Ordinance, 2020, section 1, with effect from 18th August, 2020, this Ordinance shall continue to have effect in the Island of Alderney subject to the exceptions, adaptations and modifications set out in section 3 of the 2020 Ordinance.*

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<sup>a</sup> On Article I of Billet d'État No. XX of 2002.

<sup>b</sup> Ordres en Conseil Vol. XXIV, pp. 74 and 236; Vol. XXV, p. 43; Order in Council No. XXVI of 2002; Recueil d'Ordonnances Tome XXVI, pp. 139 and 465; Ordinance No. IX of 1997; No. XXII of 2000; No. XXXVI of 2001.

<sup>c</sup> Order in Council No. XII of 1996.

<sup>d</sup> Ordres en Conseil Vol. XIII, p. 448; Vol. XVI, pp. 124 and 126; Vol. XXIV, p. 210; Vol. XXIX, p. 299; Vol. XXX, p. 224; Order in Council No. XVI of 1997.

<sup>e</sup> Order in Council No. XXXIV of 1994: Schedule 6 was substituted by Ordinance of the States of Alderney No. III of 1995.

*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.*

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**Specified rates of document duty.**

2. The amounts set out in, or calculated in accordance with, column (2) of Schedule 1 to this Ordinance are hereby specified for the purposes of the Law of 1973 as the rates of document duty payable, subject to section 3, in respect of the registration of any prescribed document of a category or description in relation to which any of those rates is so specified.

**Exemptions and reductions.**

3. (1) A prescribed document of title to –
- (a) the States, or
  - (b) a Friendly Society,

is exempt from liability to the payment of document duty.

(2) ...

(3) ...

(4) For the avoidance of doubt, where a prescribed document is exempt from liability to the payment of document duty [...], but also serves as a document which is not so exempt or subject, document duty shall be payable in respect of its registration, by reference to the part of the transaction to which the document relates which is not so exempt or subject, in accordance with the Law of 1973 and this Ordinance.

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**NOTES**

*In section 3,*

*subsection (2) was repealed by the Document Duty (Amendment) Ordinance, 2007, section 1, with effect from 1st April, 2008;*

*subsection (3), and the words omitted in square brackets in subsection (4), were repealed by the Document Duty (Amendment) Ordinance, 2008, respectively section 1(a) and section 1(b), with effect from 1st January, 2010.*

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**Minimum document duty in certain cases.**

4. Subject to section 3, in respect of a prescribed document of a category and description enumerated and set out in item 2, 3 or 5 (b) in column (1) of Schedule 1 to this Ordinance –

- (a) the document duty payable in respect of its registration shall not be less than the document duty calculated on an amount equal to 100 times the Annual Rental Value inscribed in the Cadastre in respect of the realty comprised in the transaction to which the prescribed document relates, and
- (b) if the value of that realty as therein stated is less than 100 times the Annual Rental Value so inscribed, then the document shall also state that Annual Rental Value.

**Interpretation.**

5. (1) In this Ordinance, unless the context otherwise requires –

**"dwelling"** means any premises wholly or principally used for the purpose of human habitation, and includes a flat, and a dwelling in the course

of construction,

**"enactment"** includes an Act of Parliament,

**"flat"** means any separate and self-contained premises constructed as a dwelling and forming part of a building from some other part of which it is divided horizontally,

**"Friendly Society"** means a society registered under an enactment relating to friendly societies and recognised by the Guernsey Financial Services Commission as being such a society,

**"the Law of 1973"** means the Document Duty (Guernsey) Law, 1973, as amended,

**"registered"** means registered on the Records of this Island,

other words and expressions have the same meaning as in the Law of 1973; and all related words and expressions are to be construed accordingly.

(2) Unless the context otherwise requires, a reference in this Ordinance to a numbered provision is to the provision so numbered in this Ordinance.

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**NOTE**

*The Document Duty (Guernsey) Law, 1973, in its application to the Island of Guernsey, has since been repealed by the Document Duty (Guernsey) Law, 2017, section 15, with effect from 15th November, 2017.*

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**Transitional provisions.**

**6.** (1) ...

(2) ...

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**NOTES**

*In section 6,*

*subsection (1) was repealed by the Document Duty (Amendment) Ordinance, 2008, section 1(c), with effect from 1st January, 2010;*

*subsection (2) was repealed by the Document Duty (Amendment) Ordinance, 2007, section 1, with effect from 1st April, 2008.*

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**Application in Alderney.**

7. (1) The Law of 1973 and this Ordinance shall have effect in the Island of Alderney subject to the exceptions, adaptations and modifications specified in this section.

- (2) As respects the application of the Law of 1973 in Alderney –
- (a) in place of "Her Majesty's Greffier" in sections 1 and 5 there is substituted "the Clerk of the Court of Alderney",
  - (b) "the Records of this Island" include the Register of Companies within the meaning of the Companies (Alderney) Law, 1994, and the Alderney Land Register kept under the Alderney Land and Property, etc. Law, 1949<sup>f</sup>,
  - (c) notwithstanding section 7 of that Law –

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<sup>f</sup> Ordres en Conseil Vol. XIV, p. 67; Vol. XVI, p. 202; Vol. XXVIII, p. 576; Vol. XXIX, p. 156.

- (i) references to "**the Cadastre**" are to the valuation carried out and maintained under the provisions of section 4 of the Alderney (Application of Legislation) Law, 1948,
  - (ii) "**the States**" means the States of Guernsey.
- (3) As respects the application of this Ordinance in Alderney –
- (a) section 3(2), section 3(3), and section 3(4) so far as referable to those provisions, do not apply,
  - (b) section 6 does not apply.

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**NOTES**

*In its application to the Island of Alderney, section 7 is modified, by way of disapplication, in accordance with the provisions of the Alderney (Application of Legislation) (Document Duty) (Amendment) Ordinance, 2020, section 3, with effect from 18th August, 2020.*

*In accordance with the provisions of the Government of Alderney Law, 2004, section 20(1), with effect from 1st May, 2005, the person appointed to the office of Greffier is to act as the Clerk of the Court and in accordance with the provisions of section 25(1)(e), with effect from that same date, the functions of the Greffier include the functions assigned by law to the Clerk of the Court.*

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**Repeals.**

8. The enactments listed in Schedule 2 are repealed.

**Extent.**

9. This Ordinance has effect in the Island of Guernsey, and, subject to the exceptions, adaptations and modifications specified in section 7, in the Island of Alderney.

**Citation.**

11. This Ordinance may be cited as the Document Duty Ordinance, 2003.

**Commencement.**

12. This Ordinance shall come into force in Guernsey and Alderney on the day on which the Feudal Dues (General Abolition of Congé) (Guernsey) Law, 2002 comes into force in Guernsey.

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**NOTE**

*The Feudal Dues (General Abolition of Congé) (Guernsey) Law, 2002 was brought into force on 1st April, 2003 by the Feudal Dues (General Abolition of Congé) (Guernsey) Law, 2002 (Commencement) Ordinance, 2003, section 1.*

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SCHEDULE 1 Sections 1 and 2  
 PRESCRIBED DOCUMENTS AND SPECIFIED RATES  
 OF DOCUMENT DUTY

(1)	(2)
CATEGORY AND DESCRIPTION OF PRESCRIBED DOCUMENT	SPECIFIED RATE OF DOCUMENT DUTY
[1.	<p>Conveyance of realty other than a conveyance within item 2, 3 or 5:</p> <p>[(a) [ 5.0%] of any part of the value of the transaction not exceeding £250,000, and</p> <p>(b) [ 6.5%] of any part of the value of the transaction exceeding £250,000 but not exceeding £400,000, and</p> <p>(c) [ 7.0%] of any part of the value of the transaction exceeding £400,000 but not exceeding £750,000,</p> <p>(d) [ 7.5%] of any part of the value of the transaction exceeding £750,000 but not exceeding</p>

		<p>£1,000,000, and</p> <p>(e) [ 8.0%] of any part of the value of the transaction exceeding £1,000,000 but not exceeding £2,000,000, and</p> <p>(f) [ 8.0%] of any part of the value of the transaction exceeding £2,000,000.]</p> <p>]</p>
<p>[2.</p>	<p>Conveyance by way of gift <i>inter vivos</i> of realty</p>	<p>[(a) [ 5.0%] of any part of the value of the realty not exceeding £250,000, and</p> <p>(b) [ 6.5%] of any part of the value of the realty exceeding £250,000 but not exceeding £400,000, and</p> <p>(c) [ 7.0%] of any part of the value of the realty exceeding £400,000 but not exceeding £750,000,</p> <p>(d) [ 7.5%] of any part of the value of the realty</p>

		<p>exceeding £750,000 but not exceeding £1,000,000, and</p> <p>(e) [ 8.0%] of any part of the value of the realty exceeding £1,000,000 but not exceeding £2,000,000, and</p> <p>(f) [ 8.0%] of any part of the value of the realty exceeding £2,000,000.]</p> <p style="text-align: right;">]</p>
<p>[3.</p>	<p>Conveyance by way of Exchange of realty</p>	<p>In respect of the value of the realty acquired by each party, the same rate that would be applicable if the realty had been conveyed by way of a conveyance falling within item 2; LESS, in each case, [(a) 2% of the value of the realty in respect of which no additional consideration is payable, or (b) if the value of the realty acquired by each party is equal, 2% of that value.]</p> <p style="text-align: right;">]</p>

*Consolidated text*

4.	Document, other than a will, creating, transferring or extinguishing a life enjoyment or usufruct of realty	£5.00
[5.	Partage or Conveyance by way of Délaissance of realty –  <div style="margin-left: 40px;">(a) Between co-owners</div> <div style="margin-left: 40px;">(b) Other than between co-owners</div>	£5.00  the same rate that would be applicable if the realty had been conveyed by way of a conveyance falling within item 2.  ]
6.	Marriage contract	£5.00
7.	Amendment of a Conveyance of realty involving an increase in the value of the transaction	3.0% of the increase in the value of the transaction
8.	Will of realty	£5.00
9.	Act of Court transferring realty by way of "Retrait", "Saisie" or under any	£5.00

*Consolidated text*

	enactment for the time being in force	
10.	Bond, debenture, acknowledgement of debt	[0.00% of the sum secured in the case of a bond; 0.5% of the sum secured in the case of a debenture or acknowledgement of debt]

Consolidated text

11.	Act of Court awarding priority on realty	0.5% of the value of the realty set out in the Act of Court
[12.	Memorandum of a Guernsey limited liability company, other than a company limited by guarantee or a company with power to issue shares of no par value	<p>(a) £25, or 0.25% of the nominal capital of the company, up to a nominal capital not exceeding £1,000,000, whichever is the greater, in the case of an incorporated cell of an incorporated cell company, or</p> <p>(b) £50, or 0.5% of the nominal capital of the company, up to a nominal capital not exceeding £1,000,000, whichever is the greater, in any other case</p> <p style="text-align: right;">]</p>
[13.	(a) Special Resolution, or Resolution passed in General Meeting, of a Guernsey limited liability company increasing the nominal capital of the company	0.5% (or, in the case of an incorporated cell of an incorporated cell company, 0.25%) of the increase in the nominal capital of the company, up to a nominal capital not exceeding £1,000,000

	<p>(b) Special Resolution of a Guernsey limited liability company other than one –</p> <p>(i) increasing the nominal capital of the company or increasing the maximum number of members of a company limited by guarantee, or</p> <p>(ii) incorporating an incorporated cell of an incorporated cell company</p>	<p>£5.00</p> <p style="text-align: right;">]</p>
<p>14.</p>	<p>Annual Return of a Guernsey limited liability company</p>	<p>[£250.00]: except that no document duty is payable under this paragraph in the case of a company limited by guarantee –</p> <p>(i) which has been certified by the Guernsey Financial Services Commission as set out at item 15 (c), and</p> <p>(ii) which continues to be a company the objects of which are exclusively</p>

		<p>for charitable, social, cultural, recreational or other purposes, in each case not involving any purpose of private gain or commercial undertaking,</p> <p>provided that there is submitted to the Greffier in lieu of the fee for the annual return a statement, executed for and in the name of the company, that the conditions of (a) and (b) above are satisfied in relation to the company</p> <p>And, for the avoidance of doubt, no additional duty shall be payable in respect of a copy of so much of the annual return of the incorporated cell company as relates to an incorporated cell, as is required to be delivered to the Greffier in accordance with section 13(2)(b) of the Incorporated Cell Companies Ordinance, 2006</p> <p style="text-align: right;">]</p>
[14A.	Memorandum of a company with power to issue shares of no par value	(a) In the case of a company which will be declared by

		<p>the Commission to be an authorised collective investment scheme under section 8 of the Protection of Investors (Bailiwick of Guernsey) Law, 1987, as amended, or which will be a closed-ended investment company within the meaning of paragraph 2(2) of Schedule 1 to that Law –</p> <p>(i) £1,000 in the case of an incorporated cell of an incorporated cell company, or</p> <p>(ii) £2000 in any other case.</p> <p>(b) In the case of a company other than one described in subparagraph (a), but subject to the provisions of subparagraph (c) –</p> <p>(i) £150 in the case of an incorporated cell of an incorporated cell company, or</p> <p>(ii) £300 in any other case.</p>
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		<p>(c) In the case of a company other than one described in subparagraph (a) which has power to issue both shares of no par value and shares with a par or nominal value –</p> <p>(i) in the case of an incorporated cell of an incorporated cell company, £150 plus (in respect of that part of the company's share capital with a par or nominal value) the greater of –</p> <p>(A) £25, or</p> <p>(B) 0.25% of the nominal capital of the company, up to a nominal capital not exceeding 1,000,000, or</p> <p>(ii) in any other cases, £300 plus (in respect of that part of the company's share capital with a par or nominal value) the</p>
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		<p>greater of –</p> <p>(A) £50, or</p> <p>(B) 0.5% of the nominal capital of the company, up to a nominal capital not exceeding 1,000,000</p> <p style="text-align: right;">]</p>
<p>[14B.</p>	<p>Special resolution of a company altering its memorandum to authorise issue of shares of no par value</p>	<p>(a) In the case of a company described in subparagraph (a) of paragraph 14B –</p> <p>(i) £1,000 in the case of a company so described which is an incorporated cell of an incorporated cell company, or</p> <p>(ii) £2000 in any other case</p> <p>less the amount of document duty paid on incorporation of the company</p> <p>(b) In the case of a company other than one described in subparagraph (a) of</p>

		<p>paragraph 14B –</p> <p>(i) £150 in the case of a company not so described which is an incorporated cell of an incorporated cell company, or</p> <p>(ii) £300 in any other case</p> <p style="text-align: right;">]</p>
<p>[15.</p>	<p>As respects a Guernsey company limited by guarantee –</p> <p>(a) the company's memorandum, where paragraph (c) does not apply</p>	<p>The greater of £50 (or, in the case of an incorporated cell of an incorporated cell company, £25), or 0.5% (or in the case of an incorporated cell of an incorporated cell company 0.25%) of the sum of the following amounts, that is to say –</p> <p>(i) the amount of the nominal share capital of the company (in cases where the company has a share capital), and</p>

	<p>(b) a special resolution of the company increasing the maximum number of its members, where paragraph (c) does not apply</p>	<p>(ii) the total amount which (pursuant to the memorandum) the members of the company have collectively undertaken to contribute to the company's assets in accordance with section 4(a)(i) of the Guarantee Companies Ordinance, 1997 in the event of the company being wound up,</p> <p>up to a maximum sum of £1,000,000.</p> <p>The difference between –</p> <p>(i) the amount of document duty which, were the company being incorporated, would be payable in accordance with the provisions of item (a) by reference to its membership as increased, and</p> <p>(ii) the amount of document duty which, were the</p>
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	<p>(c) the memorandum of the company, or a special resolution increasing the maximum number of its members, if at the time of the dutiable event, the company is certified by the Guernsey Financial Services Commission (such fee in respect of that certification as may from time to time be specified by regulation of the States [Policy &amp; Resources Committee] having been paid) as being a company the objects of which are exclusively for charitable, social, cultural, recreational or other purposes, in each case not involving any</p>	<p>company being incorporated, would be so payable by reference to its Membership immediately before the increase,</p> <p>and such additional duty shall be payable upon delivery by the company of the special resolution to the Greffier.</p> <p>(i) In the case of the registration of the memorandum of the company, £50.00,</p> <p>(ii) in the case of an increase in membership of the company, zero</p>
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*Consolidated text*

	purpose of private gain or commercial undertaking	]
16.	Memorandum of an Alderney limited liability company, other than a company limited by guarantee or a company which can issue shares of no par value	[Nil or 0.00%] of the nominal capital of the company, up to a nominal capital not exceeding £1,000,000 whichever is the greater
17.	<p>(a) Special Resolution, or Resolution passed in General Meeting, of an Alderney limited liability company increasing the nominal capital of the company</p> <p>(b) Special Resolution of an Alderney limited liability company other than one increasing the nominal capital of the company or increasing the number of members of a company limited by guarantee</p>	<p>[0.00%] of the increase in the nominal capital of the company, up to a nominal capital not exceeding £1,000,000</p> <p>[Nil]</p>
18.	Annual Return of an Alderney limited liability company	[Nil]

<p>19.</p>	<p>As respects an Alderney company limited by guarantee –</p> <p>(a) the company's memorandum</p>	<p>The greater of [Nil or 0.00%] of the sum of the following amounts, that is to say –</p> <p>(i) the amount of the nominal share capital of the company (in cases where the company has a share capital), and</p> <p>(ii) the amount specified in the memorandum which each member has undertaken to contribute to the company's assets in accordance with paragraph 3(a)(i) of Schedule 6 to the Companies (Alderney) Law, 1994 in the event of the company being wound up, multiplied by the maximum number of members stated in the memorandum,</p>

	<p>(b) a special resolution of the company increasing the maximum number of its members</p>	<p>up to a maximum sum of £1,000,000</p> <p>The difference between –</p> <ul style="list-style-type: none"><li>(i) the amount of document duty which, were the company being incorporated, would be payable in accordance with the provisions of item (a) by reference to its membership as increased, and</li><li>(ii) the amount of document duty which, were the company being incorporated, would be so payable by reference to its membership immediately before the increase,</li></ul> <p>and such additional duty shall be payable upon delivery by the company of the special resolution to the Clerk of the Court of Alderney</p>
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20.	Memorandum of an Alderney company which can issue shares of no par value	The greater of [Nil or (up to a maximum sum of £1,000,000) 0.00%] of the number of shares in the company multiplied by the consideration for each share (such consideration to be determined on the basis that the shares are to be issued by the company immediately after incorporation and to be calculated in accordance with the provisions of paragraph 5 of Schedule 7 to the Companies (Alderney) Law, 1994, the provisions of which shall apply accordingly with the omission of the words "otherwise than pursuant to paragraph 4"); and a copy of the certificate required to be signed under paragraph 5 (2) shall be delivered by the directors to the Clerk of the Court of Alderney who shall, as soon as is reasonably practicable, enter it in the Register of Companies.
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**NOTES**

*In Schedule 1,*

*item 1 was substituted by the Document Duty (Amendment) Ordinance, 2016, section 1, with effect from 1st January, 2017, subject to the provisions of section 3 of the 2016 Ordinance;<sup>1</sup>*

*the words in square brackets in column 3 of item 1 were substituted by the Document Duty (Amendment) Ordinance, 2019, section 2, with effect from 11th December, 2019;*

*the figures and symbols within the square brackets in the second column of, first, category 1(a), second, category 1(b), third, category 1(c), fourth, category 1(d), fifth, category 1(e), sixth, category 1(f), seventh, category 2(a), eighth, category 2(b), ninth, category 2(c), tenth, category 2(d), eleventh, category 2(e) and twelfth, category 2(f), were substituted by the Document Duty (Alderney) (Amendment) Ordinance, 2023, section 1, with effect from 1st January, 2024;<sup>2</sup>*

*the figures, symbols and words in square brackets in the second column of, first, category 16, second, category 17(a), third, category 17(b), fourth, category 18, fifth, category 19(a) and, sixth, category 20 were substituted by the Document Duty (Alderney) (Amendment) Ordinance, 2022, section 1, with effect from 11th January, 2023;*

*item 2, item 3 and item 5 were substituted by the Document Duty (Amendment) Ordinance, 2016, section 1, with effect from 1st January, 2017, subject to the provisions of section 3 of the 2016 Ordinance;*

*the words in square brackets in column 3 of item 2 were substituted by the Document Duty (Amendment) Ordinance, 2019, section 3, with effect from 11th December, 2019;*

*the words in square brackets within the square brackets in the third column of paragraph 3 were substituted by the Document Duty (Amendment) Ordinance, 2017, section 1 and, in accordance with the provisions of section 5 of the 2017 Ordinance, shall be deemed to have come into force on 1st January, 2017;*

*the words in square brackets in column 3 of item 10 were substituted by the Document Duty (Amendment) Ordinance, 2019, section 4, with effect from 11th December, 2019;*

*item 12, item 13, item 14, item 14A, item 14B and item 15 were substituted by the Incorporated Cell Companies Ordinance, 2006, section 65, Schedule 2, with effect from 1st May, 2006;*

*the figures in square brackets in column 2 of item 14 were substituted by the Document Duty (Amendment) (No. 2) Ordinance, 2007, section 1, with effect from 1st January, 2008;*

*the words in square brackets in column 1 of item 15 were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 10(a), with effect from 1st May, 2016.*

*The functions, rights and liabilities of the Policy Council and of its Minister or Deputy Minister arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 10(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.*

*In accordance with the provisions of the Government of Alderney Law, 2004, section 20(1), with effect from 1st May, 2005, the person appointed to the office of Greffier is to act as the Clerk of the Court and in accordance with the provisions of section 25(1)(e), with effect from that same date, the functions of the Greffier include the functions assigned by law to the Clerk of the Court.*

*The Protection of Investors (Bailiwick of Guernsey) Law, 1987 has since been repealed by the Protection of Investors (Bailiwick of Guernsey) Law, 2020, section 80(a), with effect from 1st November, 2021, subject to the savings and transitional provisions in section 81 of the 2020 Law.*

*The Guarantee Companies Ordinance, 1997 and the Incorporated Cell Companies Ordinance, 2006 have since been repealed by the Companies (Guernsey) Law, 2008, section 543, Schedule 5, respectively paragraph 4(1)(j) and paragraph 4(1)(s), with effect from 1st July, 2008, subject to the savings and transitional provisions in, first, section 541 of and Schedule 4 (paragraphs 2 and 4 of which entered into force on 12th June, 2008) to the 2008 Law, second, the Companies (Transitional Provisions) Regulations, 2008, third, the Companies (Transitional Provisions) (No. 2) Regulations, 2008 and, fourth, the Companies (Transitional Provisions) (No. 3) Regulations, 2008.*

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SCHEDULE 2

Section 8

ENACTMENTS REPEALED

1. The Alderney (Application of Legislation) (Document Duty) Ordinance, 1973<sup>g</sup>.
2. The Document Duty Ordinance, 1992<sup>h</sup>.
3. The Document Duty (Amendment) Ordinance, 1995<sup>i</sup>.
4. The Document Duty (Amendment) Ordinance, 1997<sup>j</sup>.
5. The Document Duty (Amendment) Ordinance, 2000<sup>k</sup>.
6. The Document Duty (Amendment) Ordinance, 2002<sup>l</sup>.

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<sup>1</sup> The entry for item 1 was previously substituted by the Document Duty (Amendment) Ordinance, 2013, section 1, with effect from 29th October, 2013.

<sup>2</sup> These figures and symbols were previously substituted by the Document Duty (Alderney) (Amendment) Ordinance, 2022, section 1, with effect from 11th January, 2023.

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- <sup>g</sup> Recueil d'Ordonnances Tome XIX, p. 111.  
<sup>h</sup> Recueil d'Ordonnances Tome XXVI, p. 139.  
<sup>i</sup> Recueil d'Ordonnances Tome XXVI, p. 465.  
<sup>j</sup> Ordinance No. IX of 1997.  
<sup>k</sup> Ordinance No. XXII of 2000.  
<sup>l</sup> Ordinance No. XXXVI of 2002.