

GUERNSEY STATUTORY INSTRUMENT

2023 No. 133

**The Document Duty (Anti-Avoidance) (Fees)  
Regulations, 2023**

<i>Made</i>	<i>12<sup>th</sup> December, 2023</i>
<i>Coming into operation</i>	<i>1<sup>st</sup> January, 2024</i>
<i>Laid before the States</i>	<i>, 2024</i>

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

**Fees.**

1. The fees payable to His Majesty's 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) –

(i) for registration of an exempt transaction, £76,

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<sup>a</sup> Order in Council No. X of 2017; this enactment has been amended.

- (ii) for registration of a relevant transaction which is not an exempt transaction, £152, and
- (b) under section 5(4) (fee for supply of copies of an entry on the register), £7.

**Repeal.**

2. The Document Duty (Anti-Avoidance) (Fees) Regulations, 2017<sup>b</sup> are repealed.

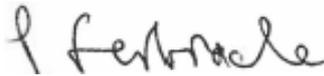
**Citation.**

3. These Regulations may be cited as the Document Duty (Anti-Avoidance) (Fees) Regulations, 2023.

**Commencement.**

4. These Regulations come into force on 1<sup>st</sup> January, 2024.

Dated this 12<sup>th</sup> day of December 2023



P. T. R. FERBRACHE

President of the Policy & Resources Committee

For and on behalf of the Committee

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<sup>b</sup> G. S. I No. 98 of 2017.

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## **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; upon the filing of a self-assessment form for the registration of an exempt transaction, or a relevant transaction which is not an exempt transaction, and for the supply of copies of an entry on the register.

These Regulations come into force on 1<sup>st</sup> January, 2024.