

The Document Duty (Anti-Avoidance) (Rates) (Amendment) Ordinance, 2025

THE STATES, in pursuance of their Resolution of the 5th November 2025^a and in exercise of the powers conferred on them by section 4(1) of the Document Duty (Anti-Avoidance) (Guernsey) Law, 2017^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of the Ordinance.

1. (1) The Document Duty (Anti-Avoidance) (Rates) Ordinance, 2017^c is amended as follows.

(2) Section 1A is repealed.

(3) In section 1B(4), delete the words "section 1A and".

Transitional relief.

2. (1) Relief in accordance with the following provisions of this section is available on document duty paid in connection with a qualifying registration.

(2) Relief shall consist of a payment to be made by the States Policy & Resources Committee, out of general revenue of the States, of an amount equal to

^a Article I of Billet d'État No. XXVIII of 2025.

^b Order in Council No. X of 2017; this enactment has been amended.

^c Ordinance No. IV of 2018; this enactment has been amended.

any difference between the document duty paid and that which would have been payable if section 1 of this Ordinance had been in force at that time.

(3) For the purposes of subsection (1) -

(a) "**a qualifying registration**" means registration, within the transitional period of a chargeable transaction, and

(b) "**the transitional period**" means the period commencing on 7th October 2025 and ending on the day on which this Ordinance comes into force.

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) (Amendment) Ordinance, 2025.

Commencement.

5. This Ordinance shall come into force on the day on which it is made.