

GUERNSEY STATUTORY INSTRUMENT

2025 No. 127

**The Document Duty (Anti-Avoidance) (Fees)
Regulations, 2025**

<i>Made</i>	<i>9th December, 2025</i>
<i>Coming into operation</i>	<i>1st January, 2026</i>
<i>Laid before the States</i>	<i>, 2025</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^a, 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 Document Duty (Anti-Avoidance) (Guernsey) Law, 2017 shall be –

- (a) under section 5(2)(d) (fee to accompany self-assessment) –

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

- (i) for registration of an exempt transaction, £79,
 - (ii) for registration of a relevant transaction which is not an exempt transaction, £158, and
- (b) under section 5(4) (fee for supply of copies of an entry on the register), £7.

Revocation.

2. The Document Duty (Anti-Avoidance) (Fees) (Amendment) Regulations, 2023^b are revoked.

Citation.

3. These Regulations may be cited as the Document Duty (Anti-Avoidance) (Fees) (Amendment) Regulations, 2025.

Commencement.

4. These Regulations shall come into force on 1st January, 2026.

Dated this 9th day of December 2025

DEPUTY L. DE SAUSMAREZ

President of the Policy & Resources Committee

For and on behalf of the Committee



^b G. S. I. No. 133 of 2023.

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 1st January, 2026.

