# DRAFT STAMP DUTIES AND FEES (JERSEY) REGULATIONS 199

Lodged au Greffe on 20th October 1998 by the Finance and Economics Committee



## STATES OF JERSEY

STATES GREFFE

175

1998

P.210

#### REPORT

#### 1. Introduction

The Stamp Duties and Fees (Jersey) Law 1997 was passed by the States in October 1997, was registered by the Royal Court on 6th March 1998, and came into force on 1st June 1998.

The First Schedule to the Law sets out the stamp duty chargeable in relation to various documents and transactions, and Article 3 of the Law gives to the States the power to make Regulations from time to time to amend the First Schedule.

A major review of the First Schedule is long overdue because some of the stamp duty charges set out therein have remained at the same level since 1988. However, because of the urgency in the passing of the new Law, the matter of the amendment of the First Schedule was left over to be dealt with during the period after the Law had been passed, with a view to Regulations being passed as soon as possible.

After considering the draft Regulations, the Committee consulted with both the Royal Court and the Law Society in relation to the changes therein. The Royal Court supported the changes and the Law Society had no objections to the changes.

# 2. The departments involved and the philosophy behind the changes

The following departments and organisation are involved in relation to the First Schedule -

- (a) the Bailiff's Department;
- (b) the Law Officers' Department;
- (c) the Judicial Greffe;
- (d) the Viscount's Department; and
- (e) the Financial Services Commission.

The philosophy underlying the alterations being proposed by the Bailiff's Department and by the Judicial Greffe is as follows -

- (a) firstly, to seek to simplify the charges by using a smaller number of charge rates in relation to documents (i.e. most charges being of £10 or £25, but with some exceptions) and by reducing the number of documents upon which stamp duty is payable, so that in relation to matters such as court actions, stamp duty is payable only at defined stages of the action rather than upon each document filed during the action; and
- (b) secondly, to seek to achieve an overall increase in charges in line with the percentage increase in the cost of living index since 1988, which is of the order of 60 per cent.

In relation to the Law Officers' and Viscount's Departments, the underlying philosophy has been to increase most charges by the figures of 60 per cent but with some variations in the case of the Viscount's Department.

In relation to the Financial Services Commission, there are certain matters which the Financial Services Department has in the past dealt with on behalf of the Judicial Greffe. Most of these have now reverted to the responsibility of the Judicial Greffe, and in relation to these a general increase of about 50 per cent is being proposed where no change has been made since 1988, but there are some variations to this.

### 3. The detailed proposals

The references to numbers are to the numbers set out in the proposed new schedule. Where existing items have disappeared they are referred to in their former position with the word "former" followed by their previous item number.

#### PART I - JUDICIAL FEES

- No changes are proposed to these as they have recently been reviewed.
- (A) It is proposed that section (a) have a charge of £2.00 instead of the previous £1.50; that section (b) run from exceeding £100 to not exceeding £1,000 and have a charge of £10.00; that section (c) relate to exceeding £1,000 and have a charge of £25.00; that section (d) have a charge of £10.00 instead of £7.50; that section (e) have a charge of £10.00 instead of £1.50; that section (f) be confined to applications or interventions with a charge of £10.00 instead of £1.00, and that there be added a new section (g) with a charge of £25.00 on an application to fix a date for trial or hearing. In relation to (g), dates are frequently fixed and a Relief Magistrate engaged to sit on the case with the case being settled at the last moment, and it is thought to be appropriate that a charge be levied for fixing a date, although no charge is made for the actual trial day.
  - (B) It is proposed that, in relation to (a), there be a uniform charge of £40 instead of a variety of charges from £10 to £25 for different types of action; in relation to (b), actions commenced before the Superior Number have a charge of £25 instead of £15; in relation to (c), actions by way of appeal to the Inferior Number have a charge of £25 instead of £10; in relation to (d), the charge increase to £25 from £10; in relation to (e), the charge rate for the hearing of an action in the Royal Court be increased from £80 per day to £100 per day, and in relation to (f), there be no charge for pleas, applications or declarations, but simply a charge for an intervention or opposition in the sum of £10.
  - (C) This section relates to the Attorney General, and straight 60 per cent increases are being proposed.

- 3. The previous charges were of £5.00 where the act was produced for cancellation and £10 where it was not, but it is now being proposed that there be a straight charge of £10 in all cases.
- 4. It is proposed that there be an increase to £50 from £25.
- Former 5. Affranchissement never occurs now, and it is proposed that this item be abolished as any transactions would be covered by item 14.
  - 5. It is proposed that there be an increase to £10 from £5.
  - 6. It is proposed that the half day rate be increased to £40 from £30, and that the previous charge of £3 for each plea be abolished.
  - 7. The Viscount's Department has proposed 60 per cent increases in relation to (a), (d) and (e), but in relation to (b), proposes an increase to £2 from £1, and in relation to (c), proposes an increase to £10 from £5.
  - 8. An increase is proposed to £50 from £25.
  - 9. This area will remain with the Financial Services Commission, and they have agreed to similar increases to those under items 34 and 47, which areas are to return to the Judicial Greffe. It is proposed in relation to (a)(i), an increase to £30 from £20; in relation to (a)(ii), an increase to £8 from £5; in relation to (a)(iii), an increase to £15 from £10; in relation to (b)(i), an increase to £3 from £2; in relation to (b)(ii) an increase to £8 from £5, and in relation to (c)(iii) an increase to £10 from £5.
  - 10. It is proposed that there be an increase to £25 from £20.
  - 11. The Bailiff's Department has proposed an increase to £25 from £10 in relation to (a) and (b).
  - 12. It is proposed that there be an increase to £10 from £2 as the present fee is too low.

- 13. No change has been proposed here by the Viscount's Department as the figures are based upon a percentage.
- 14. A number of minor changes are proposed here in relation to minimum fees payable under (a)(i), (c)(i), (d)(vi), (f), (h)(i), (j), (k)(i), both of the provisos to (k), (l)(i), both of the provisos to (l), (m)(i) and (o)(i) and (ii). In all these cases where there was previously a minimum fee of £5 it becomes £10, and where there was a minimum fee for each page of £2, that becomes £5 for each page. The increase in these minimum charges is required in order to reasonably reflect in nominal or minimal charges the costs of running the PRIDE computer system. In relation to (d)(v), it is proposed that the nominal charge be increased to £10 from £5. In relation to (g), it is proposed that charges be simplified by a charge of £2 where the value does not exceed £100, and a charge of £10 where it does exceed £100, instead of five bands running from 25p to £10. Paragraph (h) represents a substantial change to the previous tariff where there is a partage (a division of real property). Previously there has been an anomaly because the charge in relation to the registration of a will of real property as a percentage under what is now item 51 has been higher than the former charge of a one-half per cent in relation to a partage. It is now proposed that these charges be harmonised. Paragraph (p) relates to various contracts passed before the Royal Court, and it is proposed that there be an increase to £10 from £5. Under (q) and (r), where contracts are passed in unusual circumstances it is proposed that the additional charge be £10 instead of £5. Under (s) and (t), it is proposed that the charge should be £25 rather than £10. Under (u) it is proposed that the nominal charge should be £10 rather than £5.
- 15. No alterations are proposed here as the original fees were only set up recently.

- 16. It is proposed that the charge under (a) be £2 instead of £1, and that the charge under (c) be £10 instead of £5. No alteration is proposed in relation to (b).
- Former 18. The former item relating to the Debtors and Creditors Loi (1867) has been deleted because the Law has been repealed.
  - 17. No change is proposed here as the existing charge is adequate,
  - 18. Under (a) it is proposed that there be an increase to £25 from £10; under (b) it is proposed that there be an increase to £80 from £50, and under (c), the Viscount's Department has proposed an increase to £16 from £10. The former item (c) relating to each insertion by an unsecured creditor and each protest has been deleted.
  - 19. The charge in (a) is reckoned to be adequate. In relation to (b)(i), (ii), (iii), (v) and (vi), the Viscount's Department has requested a 60 per cent increase. In relation to (b)(iv), the Viscount's Department thinks that the previous fee was inadequate and has proposed an increase to £16 from £5. No increase is proposed in relation to (c) as this is based upon a percentage.
  - 20. The Viscount's Department has proposed 60 per cent increases in relation to (a), (c), (d), (e) and (f). In relation to (b), the Viscount's Department has proposed an increase to £2 from £1.
  - 21. It is proposed that there be an increase for each document lodged to £10 from £1. More documents including wills are being lodged at the Judicial Greffe, and as the lodging process requires that they be stored permanently, a fee of £10 appears to be more reasonable for this service.
  - 22. The marking of documents is a less common practice now that judicial hypothecs are dealt with at the Judicial Greffe rather than by the Royal Court, and it is, therefore,

- proposed that there be a more substantial charge of £2, rather than 50 pence.
- 23. This item relates mainly to where a judgment has been taken against a party by consent or otherwise and the act of court is subsequently enrolled in the Public Registry in order to create a judicial hypothec. It is proposed that a charge of £5 for each document be made instead of the previous charge of £1 per page.
- 24. The Viscount's Department has proposed a 60 per cent increase here to £80 per half day from £50 per half day.
- 25. In relation to (a)(i), no increase is proposed because the conveyancing clerks are now making their own copies for the fee. In relation to (a)(ii), an increase is proposed to £10 from £5. In relation to the lists mentioned in (b), a great deal of additional work and costs have gone into the PRIDE Computer System in order to enable these lists to be produced, and the current level of charge is obviously inadequate. It is, therefore, proposed that each of the former charges be tripled in order to produce the proposed levels.
- 26. It is proposed that the charge for this be increased to £10 from £5.
- 27. The Viscount's Department has proposed a 60 per cent increase on the maximum to £32 from £20.
- 28. No change is proposed in relation to (a), but in relation to (b) it is proposed that there be an increase to £25 from £10.
- 29. Previously there was a charge of £5 in relation to presentation of the petition and a charge of £10 in relation to the hearing of a petition, and it is now proposed that there be one charge of £25 in relation to both.
- 30. (a) it is proposed that there be an increase to £10 from £5.

- (b) the Bailiff's Department has proposed an increase to £15 from £10.
- 31. The Financial Services Commission have proposed, in relation to (a), an increase to £120 from £110, in line with general annual returns, and in relation to (b)(ii), an increase to £8 from £6.
- 32. It is proposed in relation to (a) that there be an increase to £10 from £5, and that in relation to (d) there be an increase to £25 from £20.

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- 33. It is proposed in relation to (a) that there be an increase to £25 from £20, in relation to (b)(i) that there be an increase to £25 from £10, and in relation to (b)(ii) that there be an increase to £15 from £5.
- 34. This area has returned to the Judicial Greffe, and with the agreement of the Financial Services Commission it is proposed in relation to (a) that there be an increase to £30 from £20; in relation to (b)(i) that there be an increase to £3 from £2; in relation to (b)(ii) that there be an increase to £8 from £5, and in relation to (c)(iii) that there be an increase to £10 from £5.
- 35. It is proposed that under (a) there be an increase to £10 from £5; that under (b) there be an increase to £2 from £1, and that under (c) there be an increase to £10 from £5.
- 36. The Viscount's Department has proposed a substantial increase in the charge here to £60 from £15, as this often involves a substantial amount of time.
- 37. In relation to (a) it is proposed that there be an increase to £25 from £10, and the former (c), which related to each claim, objection or search by a creditor has been deleted.
- 38. (i) deals with the presentation to court of a remonstrance, representation or doleance and these are alternative methods of commencing proceedings. It is proposed in

relation to (i) that there be an increase to £20 from £10, and in relation to (ii) that there be an increase to £100 from £80 in line with item 2(B)(e).

- 39. The Viscount's Department has proposed a 60 per cent increase to £32 from £20.
- The Viscount's Department has proposed an increase to £10 from £5.
- 41. It is proposed in relation to (a) that there be an increase to £10 per half hour from £5 per half hour, as the present charges are thought to be inadequate. It is proposed in relation to (b) that there be an increase to £3 per half hour from £2 per half hour.
- 42. Previously there was a charge for a consent order before either the Royal Court or the Judicial Greffier but no charge for fixing a date. However, the fee for a consent order was paid when a date was fixed and kept if no hearing actually took place. It is proposed that it is more satisfactory for there to be a fee for the fixing of a date, which under (a) and (b) will be £10, and no fee for a consent order. In relation to (c) it is proposed that the charge be increased to £100 per day from £80 per day, in line with other daily charges before the Royal Court, and in relation to (d) it is proposed that the charge be increased to £40 per half day from £30 per half day in line with other charges for hearings before the Greffier.
- 43. The Viscount's Department has proposed that the charge should be extended to cases in which he attempts to serve a summons, as often there is as much or more work involved in a case where the Viscount's Department is ultimately unsuccessful. Accordingly, the title of this item has been amended. In relation to (a) it is proposed that the charge be increased to £10 from £5, and in relation to (b) that it be increased by 60 per cent to a maximum of £80 from a maximum of £50. In relation to (c), the Viscount's Department has proposed that the charge increase to £5

from £3; in relation to (d) that the charge increase to £2 from £1; in relation to (e) and (f) that the charge increase to £10 from £5; in relation to (g) that the charge increase to £10 from £6; in relation to (h)(i) that the charge increase to £16 from £10, and in relation to (h)(ii), (j)(i) and (ii), (k) and (l) that the charge increase to £10 from £5.

- 44. Previously there was a charge of £10 for an order for service out of the jurisdiction and an additional charge of £10 for an order for substituted service. It is now proposed that there be a charge of £25 for either or both of these orders.
- 45. The charge for work in relation to the taxation of costs was, in the past, £10 per half hour, but it is highly desirable that parties be encouraged to reach agreement on the taxation of costs rather than relying upon the Judicial Greffier to do all the work and, accordingly, it is proposed that there be an increase to £20 per half hour from £10 per half hour.
- 46. The Viscount's Department has proposed in each case that there be a 60 per cent increase so that the former maxima of £15 become £25, the former maximum of £25 becomes £40 and the former maximum of £50 becomes £80 per day or part thereof.
- 47. Responsibility for trade marks has recently reverted to the Judicial Greffe, and by agreement with the Financial Services Commission it is proposed in relation to (a)(i) (iv) that the charge be increased to £30 from £20; in relation to (a)(v) that the charge be increased to £10 from £5; in relation to (b)(i) that the charge be increased to £3 from £2; in relation to (b)(ii) that the charge be increased to £8 from £5, and in relation to (c)(iii) that the charge be increased to £10 from £5.
- 48. No changes proposed here as the charge of £25 is thought to be appropriate.

- 49. The Viscount's Department has proposed that the charge for (a) and (b) be increased to £10 from £5; that the charge in relation to (c) be increased to £80 from £50 for each day or part thereof, and in relation to (d) be increased to £20 from £10. No increase is proposed in relation to (e).
- 50. The proposed changes here are exactly the same as in relation to 49.
- 51. In relation to (a) and proviso (a) it is proposed that the minimum fees should be £10 instead of £5, and that the charge in proviso (a) per page be increased to £5 from £2.

#### PART II - MATRIMONIAL CAUSES

- 1. It is proposed that the charge be increased to £25 from £15.
- 2. It is proposed that there be a uniform charge for (a) and (b) of £10, instead of charges of £7 and £5 respectively.
- 3. It is proposed that the charge under (a) be increased to £15 from £8, and under (b) be increased to £100 per day or part thereof, from £40 per half day or part thereof. Defended divorce hearings are unusual, and there is thought to be no reason why this should not be in line with other charges for Royal Court hearings.
- 4. It is proposed that the charge be increased to £10 from £6.
- Former 5 and 6. The former items 5 and 6 relating to making an ex parte application by affidavit, and lodging and marking any agreement on ancillary matters are proposed to be deleted.
  - 5. The provisions here in relation to summonses are in line with item 42, with there being a fee of £10 for fixing a date, and a subsequent fee of £40 per half day for a hearing before the Judicial Greffier. However, it is

proposed that the fee for the hearing of a summons before the Royal Court should be £50 per half day instead of £40 per half day, and that half daily charges be retained here rather than moving to a daily charge of £100 per day, in line with other charges for Royal Court time.

Former 8 and 9. It is proposed that these items, relating to filing a plea or other document, or lodging or filing any other document, be deleted.

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- 6. In relation to appeals to the Royal Court from decisions of the Judicial Greffier, it is proposed that there be no charge in relation to the filing of notice of the appeal, in order to bring things in line with the Samedi division, and that the half daily charge for Royal Court time be increased to £50 from £40.
- 7. It is proposed that the charge be increased to £10 from £5 to be in line with the Samedi division.
- It is proposed that the charge be increased to £25 from £15.
- 9. It is proposed that the charges in both cases be increased to £25 from £15.
- Former 14. It is proposed that the former item to do with medical inspection be deleted.
  - 10. The Viscount's Department has proposed a 60 per cent increase per half day or part thereof to £80 from £50.
  - 11. The Viscount's Department has proposed 60 per cent increases for each charge, with the maximum charge of £32 being instead of £20, and the charge of £16 instead of £10.
- Former 17. It is proposed that this be deleted, as the Judicial Greffe does not provide a translation service.

12. It is proposed that the charge be increased to £20 per half hour from £10 per half hour in line with item 46, and the comments thereon equally apply here.

## PART III - PROBATE FEES

- 1. In relation to (a), it is proposed that the charge be increased to £40 from £10, in line with the standard charge of £40 for commencing an action under item 2(B)(a). In relation to (b), it is proposed that the charge be increased to £100 from £80, in line with general daily charges for Royal Court time.
- Former 2. Bonds will shortly be abolished under the new Probate Law and it is proposed that the former charge for an application for the assignment of a bond be deleted.
  - 2. It is proposed that the charge be increased to £10 from £5.
  - 3. It is proposed, in relation to (b), that the charge for each page be increased to £2 from £1, and the charge for sealed and certified copies to £10 from £5.
  - 4. It is proposed that the charge for lodging a will should be increased to £10 from £1, and this is in line with item 21 and the comments thereon equally apply here.
  - 5. The Viscount's Department has proposed an increase for each half day or part thereof to £80 from £50.
- Former 7. Guarantee corporations will be abolished by the new Probate Law, and it is proposed that this item now be deleted.
  - 6. The Attorney General has proposed 60 per cent increases in relation to each item, so that the items which were formerly £50 become £80, and the items which were formerly £25 become £40.
  - 7. It is proposed that this be increased to £25 from £20 in line with item 33(a).

- 8. Previously there was a fixed fee of £50 in respect of personal applications, although, in practice, the Registrar of Probate exercised a discretion to reduce this in relation to small estates. However, as the Judicial Greffe is now receiving many personal applications a year, a number of which are caused by the level of legal charges being made by lawyers, it is proposed that the charge be increased to a maximum of £200 at the discretion of the Judicial Greffier. In practice, the Registrar of Probate will establish bands dependant upon the value of the estate.
- 9. The former item 11 included a reference to pleadings, applications and declarations, and it is proposed that this now be limited to interventions or oppositions, with the charge being increased to £10 from £3, and this is in line with proposals with the Samedi Division.
- 10. The Finance and Economics Committee believed that changes should be made in order to increase the value of an estate at which stamp duty first becomes payable to exceeding £10,000, and in order to provide a maximum fee of £100,000 payable on estates whose value exceeds £13,360,000.
- 11. In relation to (a), it is proposed that the charge be increased to £20 from £10, in line with item 38, and in relation to (b) that the charge be increased to £100 from £80, in line with general charges for Royal Court time.
- 12. No change is proposed here as the charge here has been increased in recent years and the Samedi division charges are now being brought into line with this.
- 13. The Viscount's Department has proposed here that the charge be extended to attempts to summon a party in line with item 43, and (a) and (b) are in line with the appropriate parts of item 43, with (a) being increased to £16 from £10 and (b) being increased to £10 from £5.

- 14. Although there has been no increase in the work involved in authorising a trust corporation, as conditions are now imposed upon a trust corporation there is a certain amount of work in relation to the monitoring of the beneficial ownership and the directors thereof. Accordingly, in order to reflect this, it is proposed that the charge be increased to £250 from £50.
- 15. The Viscount's Department has proposed in relation to (a) that the charge be increased to £80 from £50; in relation to (b) that the charge be increased to £40 per half day from £25 per half day; in relation to (c)(i) that the two figures of £2,000 be increased to £3,000, the figure of £4,000 be increased to £6,000 and the figure of £8,000 be increased to £12,000; and in relation to (d) that the charge be increased to £40 from £25. The former reference to a particular Article of the Probate Law has been deleted.
- 16. The former reference to a particular Article of the Probate Law has been deleted.

16th September 1998.

#### **Explanatory Note**

These Regulations, made in pursuance of Article 3 of the Stamp Duties and Fees (Jersey) Law 1998, replace the Schedule to that Law which sets out the items in respect of which stamp duty is payable, and the amount of that duty.

In order to speed up the bringing forward of the new Law, a detailed revision of its Schedule of duties was undertaken while the Law was still being considered by the Privy Council. As a result the First Schedule, contained in these Regulations, is ready for insertion soon after commencement of the Law.

The Regulations aim to simplify the duties previously charged by using a smaller number of charge rates and by reducing the number of documents on which stamp duty is payable. Where there are charges of a fixed amount, there is an overall increase in the charges of approximately 60%, a percentage equal to the percentage increase in the cost of living index since 1988 when the charges were last revised.

The Regulations are due to come into force on [

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## Stamp Duties and Fees (Jersey) Law 1998

# STAMP DUTIES AND FEES (JERSEY) REGULATIONS 1998

(Promulgated on the day of 199)

## STATES OF JERSEY

The day of 199

**THE STATES,** in pursuance of Article 3 of The Stamp Duties and Fees (Jersey) Law 1998¹ (hereinafter referred to as "the Law"), have made the following Regulations -

- 1. For the First Schedule to the Law<sup>2</sup> there shall be substituted the Schedule set out in the Schedule to these Regulations.
- 2. These Regulations may be cited as the Stamp Duties and Fees (Jersey) Regulations 1998 and shall come into force on the first day of January 1999.

**SCHEDULE** 

(Article 1)

"FIRST SCHEDULE

(Article 2)

PART I

#### JUDICIAL FEES

Item	Stamp Duty	Chargeable Document	Designated Officer
1. ACKNOWLEDGE- MENT OF DEBT ON "TABLE" OR "AU GREFFE" -			
(a) Where the borrowing relates to a contract of purchase falling to be charged -			
(i) under clause (i) of sub-paragraph (b) of item 14 of this Part of this Schedule	£25.00	"Billet"	Greffier
(ii) under clause (ii) of sub-paragraph (b) of item 14 of this Part of this Schedule	12.5p for each £100 or part of £100 of the amount to be acknowledged, with a minimum fee of £25.00	"Billet"	Greffier

Recueil des Lois, Volume 1998-199, page 106.

<sup>&</sup>lt;sup>2</sup> Recueil des Lois. Volume 1998-199, page 113.

Item	Stamp Duty	Chargeable Document	Designated Officer
(iii) under clause (iii) of sub-paragraph (b) of item 14 of this Part of this Schedule	25p for each £100 or part of £100 of the amount to be acknowledged, with a minimum fee of £25.00	"Billet"	Greffier
(iv) under clause (iv) of sub-paragraph (b) of item 14 of this Part of this Schedule	37.5p for each £100 or part of £100 of the amount to be acknowledged, with a minimum fee of £25.00	"Billet"	Greffier
(b) Where the borrower produces to the designated officer a letter from the Comptroller of Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961	£5.00	"Billet"	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) In any other case	50p for each £100 or part of £100 of the amount to be acknowledged, with a minimum fee of £5.00	"Billet"	Greffier
2. ACTIONS -			
(A)In the Petty Debts Court -			
(a) Where the claim does not exceed £100	£2.00	"Billet"	Greffier
(b) Where the claim exceeds £100 but does not exceed £1,000	£10.00	"Billet"	Greffier
(c) Where the claim exceeds £1,000	£25.00	"Billet"	Greffier
(d) For expulsion of a refractory tenant	£10.00	"Billet"	Greffier
(e) In pursuance of the Separation and Maintenance Orders (Jersey) Law 1953, or the Maintenance Orders (Facilities for Enforcement) (Jersey) Law 1953	£10.00	"Billet"	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(f) Each intervention or opposition made during the hearing	£10.00	Intervention or Opposition	Greffier
(g) Fixing a date for a trial or hearing	£25.00	Application	Greffier
(B)In the Royal Court (excluding acknowledgement of debt) on "Table" or "au Greffe" -	640.00	(D) 12 - 22 - 23 - 23 - 23 - 23 - 23 - 23 -	
(a) First "billet" in the proceedings or counterclaim in an action	£40.00	"Billet" or Counterclaim	Greffier
(b) Before the Superior Number	£25.00	"Billet"	Greffier
(c) Appeal to the Inferior Number	£25.00	Notice of Appeal	Greffier
(d) Setting down for hearing	£25.00	Application	Greffier
(e) Hearing of the action in a case, or any interlocutory matter therein, where the court appoints a special day for judging a dispute between parties, whether or not witnesses are heard, for each day or part of a day	£100.00	"Billet" or application	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(f) Each intervention or opposition made during the course of an action	£10.00	Intervention or Opposition	Greffier
(C) In which the Attorney General is joined -  (a) Attorney General attending -			
(i) in Court when leave to intervene is given	£80.00	Such document as the Attorney General may direct	Attorney General
(ii) to examine documents	£40.00	Such document as the Attorney General may direct	Attorney General
(iii) outside chambers	£40.00	Such document as the Attorney General may direct	Attorney General
(b) Signature of each summons	£40.00	Such document as the Attorney General may direct	Attorney General

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) Each consultation	£40.00	Such document as the Attorney General may direct	Attorney General
(d) Preparation of each plea	£40.00	Such document as the Attorney General may direct	Attorney General
(e) Each attendance in Court	£80.00	Such document as the Attorney General may direct	Attorney General
3. ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS, CANCELLATION OF	£10.00	Act, Affidavit or Declaration	Greffier
4. ADOPTION, application and hearing under the Adoption (Jersey) Law 1961	£50.00	Application	Greffier 
5. APPLICATION OR DECLARATION, not otherwise provided for in this Schedule	£10.00	Application or Declaration	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
6. ARBITRATION BEFORE GREFFIER, for each attendance, fee payable by the plaintiff, for each half day or part thereof	£40.00	Record	Greffier
7. ARREST OF DEBTOR ("SAISIE") -			
(a) Arrest and notification	At discretion of Viscount with a maximum of £160.00	Order of justice, provisional order or Act of the Court	Viscount
(b) Certifying a copy of account	£2.00	Copy of account	Viscount
(c) Discharge of arrest	£10.00	Record	Viscount
(d) Accepting surety to release arrest of debtor, or to produce him before Court on pain of satisfying judgment	£16.00	Record	Viscount
(e) Attending to arrest debtor, arrest not effected	At discretion of Viscount with a maximum of £160.00	Order of justice, provisional order or Act of the Court	Viscount

Where, in addition to the arrest of a debtor, his goods are distrained on, the fees specified under item No. 20 of this Part of this Schedule shall be payable in addition to the fees specified under this item.

Item	Stamp Duty	Chargeable Document	Designated Officer
8. AUTHORITY TO PRACTISE as an architect, dentist, medical practitioner, optician, pharmaceutical chemist, veterinary surgeon	£50.00	Application	Greffier
9. BUSINESS NAMES, REGISTRATION OF under Registration of Business Names (Jersey) Law 1956			
(a) Filing -			
(i) statement of particulars required by Article 4	£30.00	Statement	Greffier
(ii) statement of particulars required by Article 3 when such particulars are not furnished with the statement required by Article 4	£8.00	Statement	Greffier
(iii) statement of change furnished in accordance with Article 7	£15.00	Statement	Greffier

The fees paid under sub-paragraph (a) of this item cover the furnishing of one certificate of registration.			
Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Searches -	10-10-10-10-10-10-10-10-10-10-10-10-10-1		
(i) for each personal search	£3.00	Search ticket	Greffier
(ii) for each postal search	£8.00	Letter of application	Greffier
(c) Copies -			
(i) copy of certificate of registration	25p	Application	Greffier
(ii) copy of, or extract from, registered particulars, each page	25p	Application	Greffier
(iii) Greffier's certificate and signature	£10.00	Application	Greffier
10. "CASIER JUDICIAIRE", certificate relating to criminal convictions	£25.00	Certificate	Greffier
11. CAVEAT IN RELATION TO THE PASSING OF A CONTRACT TRANSFERRING IMMOVABLE PROPERTY -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) Lodging caveat with Bailiff	£25.00	Caveat	Bailiff
(b) Renewal of caveat	£25.00	Caveat	Bailiff
The fees paid under this ite the caveat and filing a copy			of a copy of
12. "CESSION", application to Court to make "cession", and posting of notice	£10.00	Application	Greffier
13. COMMISSION PAYABLE IN RESPECT OF THE ADMINISTRATION BY THE VISCOUNT of property other than property "en désastre" -			
(a) In respect of money or assets received	10%	Record	Viscount
(b) On any money or assets paid out or distributed	21/2%	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
14. CONTRACTS -  (a) Of sale of immovable property other than "rentes anciennes" but including "rentes nouvelles" and simple conventional hypothecs (except as provided by subparagraphs (b), (k), (l) or (u) of this item), where the consideration for the transfer of the property or, if the gross value of the property transferred exceeds such consideration, the gross value of the			
property -  (i) does not exceed £50,000	50p each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier
(ii) exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.00 for each £100 or part of £100 in excess thereof	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(iii) exceeds £300,000	£2,750 in respect of the first £300,000 plus £1.25 for each £100 or part of £100 in excess thereof	Contract	Greffier
In the case of a contract of e specified in this paragraph s gross value of each property	shall be separately		
(b) Of sale of land on which a dwelling is, or is to be, constructed for occupation by the purchaser where (subject as is hereinafter provided) the gross value of the property or, where the dwelling has not been constructed, the notional gross value of the property once the dwelling has been constructed, calculated on the basis of market values obtaining at the time of the sale -			
(i) does not exceed £100,000	£100.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(ii) exceeds £100,000 but does not exceed £110,000	25% of the fee calculated in accordance with subparagraph (a) of this item, with a minimum fee of £100.00	Contract	Greffier
(iii) exceeds £110,000 but does not exceed £130,000	50% of the fee calculated in accordance with sub-paragraph (a) of this item, with a minimum fee of £100.00	Contract	Greffier
(iv) exceeds £130,000 but does not exceed £150,000	75% of the fee calculated in accordance with sub-paragraph (a) of this item with a minimum fee of £100.00	Contract	Greffier

Provided that the fees specified in this sub-paragraph shall only be substituted for those payable under sub-paragraph (a) of this item where the transaction fulfills all the following conditions -

(i) the purchaser requests that the stamp duty be assessed in accordance with this sub-paragraph;

- (ii) the purchaser is a person to whom any of sub-paragraphs (a) to (h) or clause (ii) of sub-paragraph (n) of paragraph (1) of Regulation 1 of the Housing (General Provisions) (Jersey) Regulations 1970 applies;
- (iii) the purchaser satisfies the designated officer that he does not own or hold on contract lease, whether in his own name either solely or jointly or in common with any other person, or beneficially through a nominee or limited liability company or other corporate body, and has not previously so owned or held on contract lease, any dwelling accommodation in Jersey or elsewhere; and
- (iv) the consideration for the sale is not less, or not substantially less, than the gross value of the property as sold.

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) Of gift, resignation or cession without cash consideration of immovable property (except as provided by sub-paragraphs (k), (l) or (u) of this item), where the net value of the immovable property transferred -			
(i) does not exceed £50,000	50p for each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(ii) exceeds £50,000 but does not exceed £300,000	£250.00 in respect of the first £50,000, plus £1.00 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £300,000	£2,750 in respect of the first £300,000, plus £1.25 for each £100 or part of £100 in excess thereof	Contract	Greffier
(d) Of creation of "rente nouvelle" or of a simple conventional hypothec or hypothecs -  (i) in association with a contract of purchase falling to be charged under clause (i) of subparagraph (b) of this item	£25.00	Contract	Greffier
(ii) in association with a contract of purchase falling to be charged under clause (ii) of sub- paragraph (b) of this item	12.5p for each £100 or part of £100 of the capital sum hypothecated, with a minimum fee of £25.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(iii) in association with a contract of purchase falling to be charged under clause (iii) of sub- paragraph (b) of this item	25p for each £100 or part of £100 of the capital sum hypothecated, with a minimum fee of £25.00	Contract	Greffier
(iv) in association with a contract of purchase falling to be charged under clause (iv) of subparagraph (b) of this item	37.5p for each £100 or part of £100 of the capital sum hypothecated, with a minimum fee of £25.00	Contract	Greffier
(v) where the borrower produces to the designated officer a letter from the Comptroller of Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961	£10.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(vi) in any other case	50p for each £100 or part of £100 of the capital sum hypothecated, with a minimum fee of £10.00	Contract	Greffier
(e) Sale of "rente ancienne"	50p for each £100 or part of £100 of the consideration for the sale, with a minimum fee of £5.00	Contract	Greffier
(f) Of creation or sale of an annuity or of cession or sale of life-enjoyment of immovable property (except as provided by sub-paragraph (j) of this item)	50p for each £100 or part of £100 of the capital value of the annuity or life-enjoyment, as agreed with the Greffier, with a minimum fee of £10.00	Contract	Greffier

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Item	Stamp Duty	Chargeable Document	Designated Officer
(g) Of assignment or reimbursement of "rente ancienne" or of reimbursement of "rente nouvelle" or of a simple conventional hypothec or hypothecs, where the capital reimbursable value of the "rente" or hypothec assigned or reimbursed -			
(i) does not exceed £100	£2.00	Contract	Greffier
(ii) exceeds £100	£10.00	Contract	Greffier
(h) Of "partage" (except as provided by sub- paragraph (j) of this item) where the total net value of the immovable property disposed by the contract -			
(i) does not exceed £50,000	50p for each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier
(ii) exceeds £50,000	£250 for the first £50,000 plus £1.00 for each £100 or part of £100 in excess thereof	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(j) Of cession without cash consideration of the life-enjoyment of immovable property passed before Court at the same time as, or within one month directly following, the contract of acquisition of the property by the transferor, if the transferee is a member of the transferor's family; or, except where the proviso to item 51 applies, of "partage" of devised immovable property passed before Court within the eighteen months next following registration of the will of the deceased; or of "sous-partage"	£5.00 for each page of the contract, with a minimum fee of £10.00	Contract	Greffier
(k) Of sale, gift, cession or other transfer of immovable property by a sole owner into joint ownership with another person, where the cash consideration for the transfer or, if one half of the net value of the property exceeds such consideration, one half of the net value of the property -			

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Item	Stamp Duty	Chargeable Document	Designated Officer
(i) does not exceed £50,000	50p for each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier
(ii) exceeds £50,000 but does not exceed £300,000	£250.00 in respect of the first £50,000, plus £1.00 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £300,000	£2,750 in respect of the first £300,000 plus £1.25 for each £100 or part of £100 in excess thereof	Contract	Greffier

If the transfer is effected by cession or sale of the property to a third party and resignation back to the transferee, the fee specified in this paragraph shall be taken on the first contract and the fee taken on the contract of resignation shall be £5.00 for each page of the contract, with a minimum fee of £10.00

Where any transfer of immovable property or of a share therein takes place by reason of an order made by the Court under Article 28 of the Matrimonial Causes (Jersey) Law 1949, the fee specified in this paragraph shall be reduced to a fee of £5.00 for each page of the contract with a minimum fee of £10.00.

Item	Stamp Duty	Chargeable Document	Designated Officer
(I) Of sale, gift, cession or other transfer of immovable property by a joint owner into sole ownership, where the cash consideration for the transfer -			
(i) does not exceed £50,000	50p for each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier
(ii) exceeds £50,000 but does not exceed £300,000	£250.00 in respect of the first £50,000, plus £1.00 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £300,000	£2,750 in respect of the first £300,000 plus £1.25 for each £100 or part of £100 in excess thereof	Contract	Greffier

If the transfer is effected by cession or sale of the property to a third party and resignation back to the transferee, the fee specified in this paragraph shall be taken on the first contract and the fee taken on the contract of resignation shall be £5.00 for each page of the contract, with a minimum fee of £10.00

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Where any transfer of immovable property or of a share therein takes place by reason of an order made by the Court under Article 28 of the Matrimonial Causes (Jersey) Law 1949, the fee specified in this paragraph shall be reduced to a fee of £5.00 for each page of the contract with a minimum fee of £10.00.

Item	Stamp Duty	Chargeable Document	Designated Officer
(m) Of lease, sub-lease or transfer or extension of lease or sub-lease, where (subject as is hereinafter provided, and except as provided by sub-paragraphs (n) or (u) of this item) the figure being the product of the annual rental stipulated in the contract multiplied by the number of years for which the contract provides that the lessee, sub-lessee or transferee shall have possession of the demised premises (excluding any period in excess of 21 years) with the addition of any consideration (other than agent's commission and legal fees) to whomsoever paid or payable in respect of the transaction by the lessee, sub-lessee or transferee, whether stipulated in the contract or not -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(i) does not exceed £100,000	25p for each £100 or part of £100, with a minimum fee of £10.00	Contract	Greffier
(ii) exceeds £100,000	£250.00 in respect of the first £100,000, plus 50p for each £100 or part of £100 in excess thereof	Contract	Greffier

In calculating the fee payable under this sub-paragraph -

- (i) in determining the number of years to be taken into account, any fraction of a year shall be reckoned as a full year and any optional extension of the term of the lease or sub-lease shall be included;
- (ii) in the case of a transfer or extension of a lease or sub-lease, (except as hereinafter provided) the rental to be taken as a basis for calculating the fee shall be the rental currently payable for the demised premises at the date of the contract;
- (iii) where a lease or sub-lease is granted, transferred or extended for less than the prevailing market rental of the demised premises, a fee calculated on such rental shall be agreed with the Greffier;
- (iv) any contract increasing the rental payable in respect of an existing lease or sub-lease shall be deemed to be a contract of lease for the purpose of this Law, and shall be subject to the fee specified in this sub-paragraph in respect of the increased rental or any part thereof on which stamp duty has not previously been paid under clause (iii) above;
- (v) in the case of an extension of a lease or sub-lease, the term of years on which stamp duty has previously been paid by the lessee

or sub-lessee may, at the discretion of the Greffier, be taken into account in determining the fee to be paid under this sub-paragraph in respect of the extension.

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Item	Stamp Duty	Chargeable Document	Designated Officer
(n) Of lease or transfer of lease of dwelling accommodation where (subject as is hereinafter provided) the transaction falls within the financial limits of the Building Loans (Miscellaneous Provisions) (Jersey) Regulations 1961 (whether or not a loan is actually made under those Regulations) and the gross value of the premium for granting or transfer of the lease, calculated on the basis of market values obtaining at the time of the passing of the contract -			
(i) does not exceed £100,000	£100.00	Contract	Greffier
(ii) exceeds £100,000 but does not exceed £110,000	25% of the fee calculated in accordance with subparagraph (m) of this item with a minimum fee of £100.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(iii) exceeds £110,000 but does not exceed £130,000	50% of the fee calculated in accordance with subparagraph (m) of this item with a minimum fee of £100.00	Contract	Greffier
(iv) exceeds £130,000 but does not exceed £150,000	75% of the fee calculated in accordance with subparagraph (m) of this item, with a minimum fee of £100.00	Contract	Greffier

Provided that the fees specified in this sub-paragraph shall only be substituted for those payable under sub-paragraph (m) of this item where the transaction fulfils all the following conditions -

- (i) the lessee or transferee requests that the stamp duty be assessed in accordance with this sub-paragraph;
- (ii) the lessee or transferee is a person to whom any of subparagraphs (a) to (h) or clause (ii) of sub-paragraph (n) of paragraph (1) of Regulation 1 of the Housing (General Provisions) (Jersey) Regulations 1970 applies;
- (iii) the lessee or transferee satisfies the designated officer that he does not own or hold on contract lease, whether in his own name either solely or jointly or in common with any other person, or beneficially through a nominee or limited liability company or other corporate body and has not previously so owned or held on contract lease, any dwelling accommodation

in Jersey or elsewhere; and

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(iv) the premium for the granting or transfer of the lease is not less, or not substantially less, than the gross value of the premium calculated in accordance with the foregoing provisions of this sub-paragraph.

Item	Stamp Duty	Chargeable Document	Designated Officer
<ul><li>(o) Not otherwise provided for under this item -</li><li>(i) where a consideration is stipulated in the contract</li></ul>	50p for each £100 or part of £100, with a minimum fee	Contract	Greffier
(ii) where no consideration is stipulated in the contract	of £10.00  £5.00 for each page of the contract, with a minimum fee of £10.00	Contract	Greffier
(p) Power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority	£10.00	Power of attorney or letters	Greffier

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Item	Stamp Duty	Chargeable Document	Designatea Officer
(q) Where contracts, powers of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, are passed in private, or otherwise than on a day or at a time appointed by rules of court for the public passing of contracts, an additional fee shall be payable of	£10.00	Contract, power of attorney or letters	Greffier
(r) For any contract, power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, passed "en minute" an additional fee shall be payable of	£10.00	Contract, power of attorney or letters	Greffier
(s) For the sealing of a contract by the Bailiff	£25.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(t) For the signing of a copy of a contract by the Bailiff	£25.00	Copy of contract	Greffier
(u) Of sale within the terms of sub-paragraph (a) of this item, of gift, resignation or cession within the terms of sub-paragraph (c) of this item or of lease, sub-lease or transfer or extension of lease or sub-lease within the terms of sub-paragraph (m) of this item, where the purchaser, donee, lessee, sub-lessee or transferee, according to the case, produces to the designated officer a letter from the Comptroller of Income Tax confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961	£10.00	Contract	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
15. "LOI (1991) SUR LA COPROPRIETE DES IMMEUBLES BATIS" -			
(a) Application for registration of a co-ownership declaration (Article 3(1))	£50.00	Application	Greffier
(b) Application for registration of an amendment to a co-ownership declaration (Article 3(5))	£25.00	Application	Greffier
16. COPY OF ACT or other document, other than the copy to which a plaintiff or grantee, as the case may be, is entitled free of charge, and excluding copies otherwise provided for in this Schedule, for -			
(a) A typewritten copy, each page	£2.00	Copy of Act or other document	Greffier
(b) A photostat copy, each page	25p	Copy of Act or other document	Greffier
(c) Greffier's certificate and signature	£10.00	Copy of Act or other document	Greffier

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No fee shall be taken under this item in respect of any extract or copy for which a fee is taken under sub-paragraph (a) of item 25 of this Part of this Schedule.
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Stamp Duty	Chargeable Document	Designated Officer
£25.00	Application	Greffier
£25.00	Application	Greffier
£80.00	Record of "dégrève-ment"	Greffier
£16.00	Record	Viscount
£25.00	Application	Greffier
	£25.00 £25.00 £80.00	£25.00 Application  £25.00 Application  £80.00 Record of "dégrèvement"  £16.00 Record

Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Viscount -  (i) attending to take inventory of movable property sequestrated	£40.00	Copy of Viscount's accounts	Viscount
(ii) preparing notice requiring creditors to file claims	£16.00	Copy of Viscount's accounts	Viscount
(iii) attending at Court in course of "désastre" proceedings, for each day or part of a day	£80.00	Copy of Viscount's accounts	Viscount
(iv) preparing notice concerning inspection of statements of claim	£16.00	Copy of Viscount's accounts	Viscount
(v) making arrangements for, and preparing notice of, sale	£40.00	Copy of Viscount's accounts	Viscount
(vi) attending sale	£40.00	Copy of Viscount's accounts	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) Commission on -			
(i) money or assets received	10%	Copy of Viscount's accounts	Viscount
(ii) money or assets distributed among creditors	21/2%	Copy of Viscount's accounts	Viscount
20. DISTRAINT  ("ARRET")  by virtue of an order  of justice, a  provisional order or an  act of the Court -  (a) Distraint, notification  and release	At discretion of Viscount subject to maximum of £160.00	Order of justice, provisional order or Act of the Court	Viscount
(b) Certifying of copy of account	£2.00	Copy of account	Viscount
(c) Acceptance of surety -			
(i) to avoid distraint	£16.00	Record	Viscount
(ii) to release distraint	£16.00	Record	Viscount
(d) Renewal of distraint	£16.00	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(e) Making arrangements for, and preparing notices of, sale; attendance at sale, and commission on amount realised; registration and notice of sale	£32.00 plus 5% of amount realised	Book of sales	Viscount
(f) Attending to effect distraint, distraint not effected	At discretion of Viscount subject to maximum of £160.00	Order of justice, provisional order or Act of the Court	Viscount
21. DOCUMENTS (INCLUDING WILLS) LODGED "AU GREFFE", for each document	£10.00	Document lodged	Greffier
22. DOCUMENTS, MARKING OF BY GREFFIER, for each document	£2.00	Document marked	Greffier
23. ENROLMENT OF ACTS AND OTHER DOCUMENTS "AU GREFFE" for each document	£5.00	Act or document enrolled	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
24. EVIDENCE OF WITNESS TAKEN IN WRITING BEFORE VISCOUNT, Viscount attending to take evidence, for each half day or part thereof	£80.00	Deposition	Viscount
25. EXTRACTS OR COPIES FROM PUBLIC REGISTRY			
(a) Extracts and copies, other than the lists mentioned in sub- paragraph (b) of this item -			
(i) for each page	50p	Extract or copy	Greffier
(ii) for Greffier's certificate and signature	£10.00	Extract or copy	Greffier
(b) Lists of transfers of immovable property furnished annually to -			5
(i) the parish of St. Helier	£120.00	List	Greffier
(ii) the parish of St. Brelade	£90.00	List	Greffier

Item	Stamp Duty	Chargeable	Designated
Tiem.	Stamp Duty	Document	Officer
(iii) the parish of St. Saviour	£90.00	List	Greffier
(iv) any other parish	£60.00	List	Greffier
(v) States' department (complete list)	£150.00	List	Greffier
26. GUARDIAN AD LITEM, appointment of	£10.00	Application	Greffier
27. JUDGMENT DEBTS, act lodged with Viscount and found to be unenforceable by reason either that the debtor cannot be found or that he is without assets	At discretion of Viscount subject to maximum of £32.00	Act of Court	Viscount
28. JUDGMENTS, REGISTRATION OF, under Judgments (Reciprocal Enforcement) (Jersey) Law 1960 -			
(a) Application for	£50.00	Application	Greffier
(b) Application for a certified copy of a judgment obtained in the Royal Court	£25.00	Affidavit	Bailiff

Item	Stamp Duty	Chargeable Document	Designated Officer
29. LEGITIMACY (JERSEY) LAW 1973, presentation and hearing of petition for decree of legitimacy or illegitimacy	£25.00	Petition	Greffier
30. LICENSING (JERSEY) LAW 1974 -			
(a) Each application, other than an application to which the Licensing (Licence Fees) (Jersey) Regulations 1988 apply and each declaration made in pursuance of the Law to the Licensing Assembly or the Royal Court	£10.00	Application or declaration	Greffier
(b) Each application to the Bailiff for the grant of a special permit under Article 89 of the Law	£15.00	Application	Bailiff
31. JERSEY GAS COMPANY (JERSEY) LAW 1989 -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) Delivery of copy of statement of members or shareholders of the Company (Article 12(2))	£120	Statement	Greffier
(b) Searches -			
(i) for each personal search	£3.00	Search ticket	Greffier
(ii) for each postal search	£8.00	Letter of application	Greffier
(c) Copies -			
(i) copy of, or extract from, registered particulars of the Company, each page	25p	Application	Greffier
(ii) Greffier's certificate and signature	£10.00	Application	Greffier
32. MENTAL HEALTH (JERSEY) LAW 1969 -			
(a) Application to deal with interdict's property (Article 50(17))	£10.00	Application	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Application for appointment of acting nearest relative (Article 39)	£10.00	Summons	Greffier
(c) Application for discharge or variation of order appointing acting nearest relative (Article 40)	£10.00	Summons	Greffier
(d) Application for leave to institute proceedings (Article 57(2))	£25.00	Summons	Greffier
33. ORDERS OF JUSTICE AND PROVISIONAL ORDERS -			
(a) Order of justice signed by Bailiff	£25.00	Order of justice	Bailiff
(b) Provisional order -			
(i) signed by Bailiff	£25.00	Provisional order	Bailiff
(ii) signed by Judge of Petty Debts Court	£15.00	Provisional order	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
34. PATENTS AND DESIGNS under Patents (Jersey) Law 1957 and Registered Designs (Jersey) Law 1957 -			
(a) Application for registration	£30.00	Application	Greffier
(b) Searches -			
(i) for each personal search	£3.00	Search ticket or letter of application	Greffier
(ii) for each postal search	£8.00	Search ticket or letter of application	Greffier
(c) Copies -			
(i) copy of certificate of registration	25p	Application	Greffier
(ii) copy of, or extract from, register, each page	25p	Application	Greffier
(iii) Greffier's certificate and signature	£10.00	Application	Greffier

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Item	Stamp Duty	Chargeable Document	Designated Officer
35. POWER OF ATTORNEY -			
(a) Registration of	£10.00	Power of attorney	Greffier
(b) Filing of	£2.00	Power of attorney	Greffier
(c) Registration of declaration abandoning or revoking	£10.00	Declaration	Greffier
36. PRISONER FOR DEBT, conducting from prison to Court and from Court to prison	£60.00	Application to produce debtor before Court	Viscount
37. "REALISATION" under "Loi (1904) (Amendement No. 2) sur la Propriété Foncière" -			
(a) Application to carry out a "réalisation"	£25.00	Application	Greffier
(b) Conduct of proceedings by Greffier	£50.00	List of creditors	Greffier

Item	Stamp Duty	Chanasalla	Dariana
11em	Stamp Duty	Chargeable Document	Designated Officer
		Document	Officer
38. REMONSTRANCE, REPRESENTATION OR "DOLEANCE" -			
(i) Presentation to Court	£20.00	Remon- strance, represent- ation or doléance	Greffier
(ii) Where the Court fixes a special day for the hearing, each day or part thereof	£100.00	Remon- strance, represent- ation or doléance	Greffier
39. "RENTES", REIMBURSEMENT OF, attendance of Viscount to witness accounting and paying, in a case where the owner of a "rente" refuses to accept reimbursement	£32.00	Record	Viscount
40. SEALS, AFFIXING OF BY VISCOUNT	£10.00	Record	Viscount
41. SEARCHES "AU GREFFE", excluding searches otherwise provided for in this Schedule -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) By members of Greffe staff, each half hour	£10.00	Search ticket	Greffier
(b) Other searches, each half hour	£3.00	Search ticket	Greffier
42. SUMMONS, HEARING OF -			
(a) Fixing date for hearing before the Court	£10.00	Summons	Greffier
(b) Fixing date for hearing before the Greffier	£10.00	Summons	Greffier
(c) Contested order by the Court, each day or part thereof	£100.00	Summons	Greffier
(d) Contested order by the Greffier, each half day or part thereof	£40.00	Summons	Greffier
43. SUMMONS, SERVICE OF OR ATTEMPTED SERVICE OF, BY VISCOUNT -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) In pursuance of an order of justice regarding guardianship, administration of property or attainment of majority, each person	£10.00		Viscount
(b) In connection with any other order of justice, remonstrance, representation or "doléance", each person	At discretion of Viscount subject to a maximum of £80.00		Viscount
In the case of the arrest fees set out in paragraph the fees set out in item 7	1 (b) of this item.	shall he taken i	distraint, the n addition to
(c) Renewal of summons in connection with an order of justice or remonstrance, each person	£5.00	Record	Viscount
(d) Certifying each copy of an order of justice, remonstrance, representation or "doléance"	£2.00	Record	Viscount
(e) On a debtor requiring him to pay a claim within two months on pain of dégrèvement	£10.00	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(f) In a "dégrèvement" or "réalisation", each person	£10.00	Record	Viscount
(g) In connection with an Order in Council between parties	£10.00	Record	Viscount
(h) On a party to appear before -			
(i) The Royal Court	£16.00	Instructions to Viscount	Viscount
(ii) the Petty Debts Court	£10.00	Instructions to Viscount	Viscount
(j) On a witness to appear before -			
(i) the Royal Court	£10.00	Instructions to Viscount	Viscount
(ii) the Petty Debts Court	£10.00	Instructions to Viscount	Viscount
(k) Notice to repay a bond "rente" or simple conventional hypothec	£10.00	Record	Viscount
(1) Any summons or notice not otherwise provided for	£10.00	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
44. SUMMONS, SERVICE OF, order for service out of jurisdiction and/or substituted service	£25.00	Order	Bailiff or Greffier
45. TAXATION OF COSTS BY GREFFIER, for each half hour	£20.00	Bill of costs	Greffier
46. TENANTS, EXPULSION OF REFRACTORY under "Loi (1919) sur la location des bien- fonds" and "Loi (1946) concernant l'expulsion des locataires refractaires" -  (a) Notice to quit served on -			
(i) a tenant at the instance of a landlord	At discretion of Viscount subject to maximum of £25.00	Record	Viscount
(ii) a landlord at the instance of a tenant	At discretion of Viscount subject to maximum of £25.00	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Notice of eviction served on a tenant	At discretion of Viscount subject to maximum of £40.00	Act of the Court	Viscount
(c) Carrying out eviction	At discretion of Viscount subject to maximum of £80.00 per day or part thereof	Act of the Court	Viscount
47. TRADE MARKS under Trade Marks (Jersey) Law 1958 -			
(a) Filing application under -			
(i) Article 4(1)	£30.00	Application	Greffier
(ii) Article 4(2)	£30.00	Application	Greffier
(iii) Article 5	£30.00	Application	Greffier
(iv) Article 6	£30.00	Application	Greffier
(v) Article 7(1)(b), 7(2)	£10.00	Application	Greffier

The fees taken under clauses (i) to (iv) of sub-paragraph (a) of this item include the furnishing of one certificate of registration.

Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Searches -			
(i) for each personal search	£3.00	Search ticket or letter of application	Greffier
(ii) for each postal search	£8.00	Search ticket or letter of application	Greffier
(c) Copies -			
(i) copy of certificate of registration	25p	Application	Greffier
(ii) copy of, or extract from, register, each page	25p	Application	Greffier
(iii) Greffier's certificate and signature	£10.00	Application	Greffier
48. TRUSTS AND CORPORATIONS under "Loi (1862) sur les teneures en fideicommis et l'incorporation d'associations, application for creation or extension of a trust or an Act of incorporation	£25.00	Application	Greffier

Item			
nem	Stamp Duty	Chargeable	Designated
		Document	Officer
49. "VUE DE JUSTICE" -			
(a) Preparation of list of "voyeurs" or experts	£10.00	Record of service	Viscount
(b) Service of summons on each "voyeur" or expert	£10.00	Record of service	Viscount
(c) Viscount attending at "Vue", each day or part thereof	£80.00	Record of service	Viscount
(d) Each attendance by Viscount for which provision is not otherwise made	£20.00	Record of service	Viscount
(e) Record of the "Vue"	£10.00 for the first 100 words and £2.50 for each additional 100 words	Record	Greffier
50. "VUE DU VICOMTE" -			
(a) Preparation of list of experts	£10.00	Record	Viscount
(b) Service of summons on each expert	£10.00	Record	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) Viscount attending at "Vue", each day or part thereof	£80.00	Record	Viscount
(d) Each attendance for which provision is not otherwise made	£20.00	Record	Viscount
(e) Record of the "Vue"	£10.00 for the first 100 words and £2.50 for each additional 100 words	Record	Viscount
51. WILLS DEVISING IMMOVABLE PROPERTY (The person by whom the application is signed shall certify on the application the net value of the immovable property devised at the time of the death of the testator). Application for registration and furnishing copy of will to applicant, where the net value of the immovable property devised -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) Does not exceed £50,000	50p for each £100 or part of £100, with a minimum fee of £10.00	Application	Greffier
(b) Exceeds £50,000	£250 for the first £50,000, plus £1.00 for each £100 or part of £100 in excess thereof	Application	Greffier

### Provided that -

- (a) where the will devises all the immovable property of the testator to those persons to whom the property would have passed on an intestacy and in the same shares, the fee shall be £5 per page subject to a minimum fee of £10; and
- (b) on the annulment of a will by the Court, the Greffier, on application being made to him, shall issue a certificate authorizing the Treasurer of the States to reimburse to the applicant the amount of the fee originally paid or so much thereof as the Greffier shall determine.

### PART II

## FEES IN MATRIMONIAL CAUSES

Item	Stamp Duty	Chargeable Document	Designated Officer
Filing petition to include all documents for service	£25.00	The petition	Greffier
2. GREFFIER'S CERTIFICATE -			
(a) issuing	£10.00	The certificate	Greffier
(b) renewing	£10.00	The certificate	Greffier
3. HEARING CAUSE -			
(a) undefended	£15.00	The "billet"	Greffier
(b) defended, for each day or part thereof	£100.00	The "billet"	Greffier
4. APPLYING FOR DECREE ABSOLUTE (to include issue of one copy)	£10.00	The application	Greffier
5. ORIGINATING APPLICATION, SUMMONS OR NOTICE OF ANCILLARY RELIEF (including adjourned ancillary hearing) -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) filing summons, fixing date, signing copy for service	£10.00	The summons or notice	Greffier
(b) contested hearing -			
before the Greffier for each half day or part thereof	£40.00	The summons	Greffier
before the Court for each half day or part thereof	£50.00	The summons	Greffier
6. APPEALS, hearing by the Court of any appeal from an order of the Greffier, for each half day or part thereof	£50.00	The "billet"	Greffier
7. GUARDIAN AD LITEM - appointment of	£10.00	The application	Greffier
8. COMMISSION FOR EXAMINATION OF WITNESSES ABROAD - issue of	£25.00	The application	Greffier
9. LETTERS OF REQUEST -			
(a) for service of process out of the Bailiwick	£25.00	The undertaking	Greffier

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Item	Stamp Duty	Chargeable Document	Designated Officer
(b) for the examination of witnesses abroad	£25.00	The undertaking	Greffier
10. EVIDENCE - taking of in writing by Viscount, for each half day or part thereof	£80.00	The deposition	Greffier
11. SERVICE BY VISCOUNT -			
(a) personal, each party served	up to a maximum of £32.00	The record	Viscount
(b) other than personal, each party served	£16.00	The record	Viscount
12. TAXING BILL OF COSTS, for each half hour	£20.00	The bill	Greffier

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# PART III

# PROBATE FEES

Item	Stamp Duty	Chargeable Document	Designated Officer
1. ACTIONS -			
(a) "Billet à la Table" or "Billet au Greffe" -			
First billet in the cause	£40.00	"Billet" in the cause	Greffier
(b) Where the court fixes a special day for the hearing or trial the following additional fee shall be paid -			
For each day or part thereof	£100.00	"Billet" in the cause	Greffier
CAVEATS, for the entry or renewal of a caveat	£10.00	Caveat	Greffier
3. COPIES -			
(a) Photographic copies -			
For each sheet photographed	25p	Сору	Greffier
(b) Typewritten or written copies -			
For each page	£2.00	Сору	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
Sealed and certified copies	£10.00	Сору	Greffier
4. DOCUMENT (including will) lodged "au Greffe", for each document	£10.00	Document	Greffier
5. EVIDENCE of a witness taken in writing before the Viscount, for each half day or part thereof	£80.00	Deposition	Viscount
6. INTERVENTION of the Attorney General -			
(a) Attending in Court when the intervention is granted	£80.00	Such document as the Attorney General may determine	Attorney General
(b) Each subsequent attendance in Court without pleading	£80.00	Such document as the Attorney General may determine	Attorney General

Item	Stamp Duty	Chargeable Document	Designated Officer
(c) Each subsequent attendance in Court, with pleading (Inferior Number)	£80.00	Such document as the Attorney General may determine	Attorney General
(d) Each subsequent attendance in Court, with pleading (Superior Number)	£80.00	Such document as the Attorney General may determine	Attorney General
(e) Drawing plea or other proceedings	£40.00	Such document as the Attorney General may determine	Attorney General
(f) Attending to examine exhibits	£40.00	Such document as the Attorney General may determine	Attorney General

Item	Stamp Duty	Chargeable Document	Designated Officer
(g) Each consultation	£40.00	Such document as the Attorney General may determine	Attorney General
7. ORDER OF JUSTICE, signature of Bailiff	£25.00	Order of justice	Bailiff
8. PERSONAL APPLICATIONS, for drawing up, perusing and settling and administering oaths, affidavits or other documents in addition to the stamp duty chargeable under item 10 of this Part of this Schedule	At discretion of Greffier subject to a maximum of £200.00	Oath	Greffier
9. INTERVENTIONS OR OPPOSITIONS in a probate action	£10.00	Intervention or opposition	Greffier
10. PROBATE OR LETTERS OF ADMINISTRATION, if the net value of the personal estate is sworn -			

Item	Stamp Duty	Chargeable Document	Designated Officer
(a) Not to exceed £10,000	no fee	Oath leading to the grant	Greffier
(b) Not to exceed £100,000	£50.00 for each £10,000 or part of £10,000	Oath leading to the grant	Greffier
(c) To exceed £100,000 but not to exceed £13,360,000	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof	Oath leading to the grant	Greffier
(d) To exceed £13,360,000	£100,000	Oath leading to the grant	Greffier
11.REPRESENTATIONS TO THE COURT -			
(a) Presentation to the Court of	£20.00	Represent- ation	Greffier
(b) Where the Court fixes a special day for the hearing, for each day or part of a day	£100.00	Represent- ation	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
12. SEARCHES in the Probate Registry, for each half hour	£10.00	Such document as the Greffier may determine	Greffier
13. SUMMONSES -			
(a) Summoning or attempting to summon a party, and record	£16.00	Instructions given to the Viscount	Viscount
(b) Summoning a witness, and record	£10.00	Instructions given to the Viscount	Viscount
14. TRUST CORPORATIONS, authorization of	£250.00	Such document as the Greffier may determine	Greffier
15. VISCOUNT AS ADMINISTRATOR -			
(a) Attendances to obtain particulars of the estate and attendances with the Greffier to obtain administration	£80.00	Such document as the Viscount may determine	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
(b) Preparation of the inventory, for each half day	£40.00	Such document as the Viscount may determine	Viscount
(c) Administration of the estate -			
(i) commission on the gross nature of the personal estate -			
on the first £3,000	10%	Such document as the Viscount may determine	Viscount
on the next £3,000	8%	Such document as the Viscount may determine	Viscount
on the next £6,000	4%	Such document as the Viscount may determine	Viscount

Item	Stamp Duty	Chargeable Document	Designated Officer
on the balance in excess of £12,000	2%	Such document as the Viscount may determine	Viscount
(ii) commission on all monies paid or distributed	21/2%	Such document as the Viscount may determine	Viscount
(d) Attendances of the Viscount not provided above	£40.00	Such document as the Viscount may determine	Viscount
16. VISCOUNT IN POSSESSION PENDENTE LITE	Such fees and percentages as may be determined by the Royal Court in each particular case	Such document as the Viscount may determine	Viscount

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