

# STATES OF JERSEY



Jersey

## **DRAFT STAMP DUTIES AND FEES (AMENDMENT OF LAW – No. 6) (JERSEY) REGULATIONS 202-**

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**Lodged au Greffe on 24th April 2023  
by the Chief Minister  
Earliest date for debate: 13th June 2023**

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**STATES GREFFE**

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## REPORT

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The Viscount has no statutory power to charge for certain services which are subject to Practice Directions including the following functions administered by the Viscount's Department Insolvency Team:

- (1) Applications for aid in bankruptcy and insolvency matters (recognition in/out of the Jersey Court). Recognition applications are subject to Practice Direction RC05/17. Applications must be drawn to the Viscount's attention ahead of them being filed with the Royal Court. The Viscount's role at this stage is to filter the applications and to draw to the attention of the party making the application possible errors or omissions prior to the application being presented to the court. The Viscount or a member of the Insolvency Team can be called upon to attend court when the application is made and to attend further hearings depending on the nature of the application.
- (2) *Dégrèvement* applications subject to Practice Direction RC15/02. The Viscount must be given written notice of the application (and all evidence relied upon) at the same time as the notice of the application is provided to the debtor to ensure that due process is correctly followed.
- (3) Assisting Jurats with *remise de biens* applications. Applications are subject to Practice Direction RC17/12. Applications are two-fold. The first part is to establish whether there are sufficient assets to grant a *remise*. If the application is granted, the second part is to bring the *remise* to a conclusion within a period not exceeding 12 months. Substantial effort is required to get to this point. Recent cases have proven to be extremely demanding and time-consuming. It is normal practice for either the Viscount or a member of the Insolvency Team to attend court when the application is made and to attend further hearings depending on the nature of the application.

The Draft Stamp Duties and Fees (Amendment of Law – No. 6) (Jersey) Regulations 202- would enable the Viscount to charge for these services.

### Allocation of revenue

The revenue received will help off-set the cost of administering these functions, noting in particular that the proposed stamp duty rates for (1) and (3) above are both discretionary allowing the Viscount to take a view as appropriate.

### Financial and manpower implications

There are no new financial or manpower implications for the States arising from the adoption of this proposition.

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## EXPLANATORY NOTE

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These Regulations, if made, would amend the judicial fees set out in Schedule 1 of the Stamp Duties and Fees (Jersey) Law 1998. These fees are charged for civil actions in the Jersey courts.

The Regulations introduce –

- a new fee up to rate L (currently £550) for consultation with the Viscount in advance of applications for orders in aid in bankruptcy and insolvency matters (in accordance with Practice Direction RC05/17);
- an addition to the existing fees relating to dégrèvements of a fee of rate D (currently £45) for the monitoring conducted by the Viscount upon receipt of written notice of an application for dégrèvement (under Practice Direction RC21/03);
- 2 new fees for the assistance given by the Viscount when, on an application for a remise de biens, the Royal Court –
  - appoints Jurats to prepare a report (up to rate L, currently £550),
  - grants the application and authorises persons to conduct a remise de biens (up to rate P, currently £1500).

These Regulations will come into force 7 days after they are made.



Jersey

## DRAFT STAMP DUTIES AND FEES (AMENDMENT OF LAW – No. 6) (JERSEY) REGULATIONS 202-

*Made* *[date to be inserted]*

*Coming into force* *[date to be inserted]*

**THE STATES** make these Regulations under Article 3 of the [Stamp Duties and Fees \(Jersey\) Law 1998](#) –

### 1 Schedule 1 (judicial fees) to the [Stamp Duties and Fees \(Jersey\) Law 1998](#) amended

In paragraph 3 (tables of judicial fees) of Schedule 1 to the [Stamp Duties and Fees \(Jersey\) Law 1998](#) –

(a) after the table for item 4 there is inserted –

	“Item 4A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
4A.	<b>APPLICATION FOR ORDERS IN AID IN BANKRUPTCY AND INSOLVENCY MATTERS,</b> consultation with Viscount	At discretion of Viscount subject to a maximum of rate L	Application	Viscount”;

(b) in the table for item 17 (DEGREVEMENT) there is inserted after row (a) –

“(aa)	Monitoring by Viscount of an application for <i>dégrévement</i>	rate D	Written notice of application for <i>dégrévement</i>	Viscount”;
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(c) after the table for item 35 there is inserted –

	<b>“Item 35A.</b>	<b>Stamp Duty, by Figure or Rate</b>	<b>Chargeable Document</b>	<b>Designated Officer</b>
<b>35A.</b>	<b>REMISE DE BIENS</b> under <a href="#">Loi (1839) sur les remises de biens</a> (the “1839 Law”)			
(a)	Assistance given by Viscount to Jurats once they are appointed by court to prepare their report under Article 2 of the 1839 Law	At discretion of Viscount subject to a maximum of rate L	Act of Court appointing Jurats to prepare report	Viscount
(b)	Assistance given by Viscount to those authorised by court to conduct a remise de biens under Article 4 of the 1839 Law	At discretion of Viscount subject to a maximum of rate P	Act of Court granting the remise de biens	Viscount”.

## 2 Citation and commencement

These Regulations may be cited as the Stamp Duties and Fees (Amendment of Law – No. 6) (Jersey) Regulations 202- and come into force 7 days after they are made.