

STATES OF JERSEY

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DRAFT STAMP DUTIES AND FEES (No. 3) (JERSEY) REGULATIONS 200-

**Lodged au Greffe on 13th April 2004
by the Finance and Economics Committee**

STATES GREFFE



Jersey

DRAFT STAMP DUTIES AND FEES (No. 3)(JERSEY) REGULATIONS 200-

REPORT

Background

The basis for the amendment of these Regulations is a report dated 18th April 2002, written by Jurat P.G. Blampied, OBE and entitled "The Collection of Fees in the Judicial Greffe, and the Viscount's Department, and the Associated Operations". The report contains a number of recommendations relating to the efficiency of, and procedures adopted for, collecting of judicial fees in the departments concerned. The recommendations principally include revising many of the items contained in the First Schedule to the Stamp Duties and Fees (Jersey) Law 1998. Jurat Blampied's report addressed the distinction between taxation and the recovery of costs. Although the Law does not clearly distinguish between duties which are a form of taxation and fees which are charges levied to recover costs, it is accepted that the payment of stamp duty on the purchase of property, the creation of mortgages and leases, and registering wills of immovable property is a form of taxation. This Report deals only with the issue of recovery of costs for a service provided; the issue of taxation is properly dealt with through the annual States of Jersey budget.

The new Regulations

The draft Regulations are made under Article 3 of the Stamp Duties and Fees (Jersey) Law 1998 which provides for the States to make Regulations amending the First Schedule. Last year, the Blampied Implementation Group (comprising staff from the Judicial Greffe, Viscount's Department and Treasury) was joined by Jurat Blampied and a private sector accountant to revise the fees. In all, this amounted to a revision of 192 items which are tabulated in the First Schedule. The Group considered that many of the current fees were not representative of the true cost of providing the service involved; nevertheless, the Group kept to a minimum the size of any increase. The proposal to increase the fees is a first step towards implementing the recommendations made in Jurat Blampied's report. In relation to collection of these fees, it will be proposed in the near future that legislative changes should be made to allow payment by cheque rather than by stamps. This will make the judicial departments more accountable for collection of charges made for the services they provide and eliminate the need for Treasury cashiers to sell stamps. In addition, now that the J.D. Edwards system has been provided to all of the relevant departments, it will be easier to implement such a system of collection.

Additional income

The Judicial Greffe has developed a model to indicate what the effect of increasing the fees will be. Essentially this required an estimate of the number of occurrences per annum of each item in the Regulations, in order that the effective yield could be calculated, both in relation to current fee and revised fee. The model also allows sensitivity analysis on the data to be undertaken and highlights the areas of greatest potential income. It is estimated that, in an average year, additional income of approximately £900,000 will be generated.

Exemption

The Finance and Economics Committee has considered the issue of access to justice in relation to increasing these fees, and has been reassured by existing provisions within the Law. Articles 6 and 7 of the Stamp Duties and Fees (Jersey) Law 1998 allow for the designated officer to grant exemptions, reductions or remissions from payment of duties under certain circumstances. These provisions are designed to eliminate the circumstances where those who are unable to pay are denied access to justice.

Financial and manpower implications

The financial implications are explained above and there are no additional manpower implications in respect of this matter.

Explanatory Note

These Regulations revise the scope and increase the rates of fees to be paid in respect of a wide range of documents and transactions used in judicial proceedings and related matters.



Jersey

DRAFT STAMP DUTIES AND FEES (No. 3)(JERSEY) REGULATIONS 200-

Made

[date to be inserted]

Coming into force

[date to be inserted]

THE STATES, in pursuance of Article 3 of the Stamp Duties and Fees (Jersey) Law 1998,^[1] have made the following Regulations –

1 First Schedule replaced

For the First Schedule to the Stamp Duties and Fees (Jersey) Law 1998^[2] there shall be substituted the Schedule set out in the Schedule to these Regulations.

2 Citation and commencement

These Regulations may be cited as the Stamp Duties and Fees (No. 3) (Jersey) Regulations 200 and shall come into force 7 days after they are made.

SCHEDULE

(Article 1)

FIRST SCHEDULE REPLACED

“FIRST SCHEDULE

(Article 2)

PART 1

JUDICIAL FEES

Item	Stamp Duty	Chargeable Document	Designated Officer
1.			
ACKNOWLEDGEMENT OF DEBT ON TABLE OR AU GREFFE –			
(a) Where the borrowing relates to a contract of purchase falling to be charged under item 13(b) of this Part where 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 sale –			
(i) does not exceed £150,000	£25	<i>Billet</i>	Greffier
(ii) exceeds £150,000 but does not exceed £175,000	12.5p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £25	<i>Billet</i>	Greffier
(iii) exceeds £175,000 but does not exceed £200,000	25p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £25	<i>Billet</i>	Greffier

(iv)	exceeds £200,000 but does not exceed £250,000	37.5p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £25	<i>Billet</i>	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	<i>Billet</i>	Greffier
(c)	In any other case	50p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £5	<i>Billet</i>	Greffier
(d)	In all cases under this item, for each document registered	£50	<i>Billet</i>	Greffier

Provided that where the Greffier is satisfied that the document is a renewal or further renewal of a judicial hypothec on which stamp duty has already been paid and which has become prescribed by lapse of time under Article 29 of the Loi (1880) Sur La Propriété Foncière, the total fee payable –

- (A) under paragraph (a) or (c) of this item shall be £50; and
(B) under paragraph (b) of this item shall be £5

2. ACTIONS –

(1)	In the Petty Debts Court –			
(a)	Where the claim does not exceed £1,000	£25	<i>Billet</i>	Greffier
(b)	Where the claim exceeds £1,000 but does not exceed £2,500	£50	<i>Billet</i>	Greffier
(c)	For expulsion of a refractory tenant	£25	<i>Billet</i>	Greffier
(d)	In pursuance of the Separation and Maintenance Orders (Jersey) Law 1953 or the Maintenance Orders (Facilities	£25	<i>Billet</i>	Greffier

for Enforcement) (Jersey) Law 2000				
	(e) Each intervention or opposition made during the hearing	£25	Intervention or Opposition	Greffier
	(f) Fixing a date for a trial or hearing	£25	Application	Greffier
(2)	In the Royal Court (excluding acknowledgement of debt) on <i>Table</i> or <i>au Greffe</i> –			
	(a) First <i>billet</i> in the proceedings or counterclaim in an action	£50	<i>Billet</i> or Counterclaim	Greffier
	(b) Before the Superior Number	£50	<i>Billet</i>	Greffier
	(c) Appeal to the Inferior Number	£50	Notice of Appeal	Greffier
	(d) Setting down for hearing	£50	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 half day or part of a half day	£300	<i>Billet</i> or application	Greffier
	(f) Each intervention or opposition made during the course of an action	£25	Intervention or Opposition	Greffier
3.	ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS, cancellation of	£25	Act, Affidavit or Declaration	Greffier
4.	ADOPTION, application and hearing under the Adoption (Jersey) Law 1961	£50	Application	Greffier
5.	APPLICATION OR DECLARATION, not otherwise provided for in this Schedule	£50	Application or Declaration	Greffier

6.	ARBITRATION BEFORE GREFFIER, for each attendance, fee payable by the plaintiff, for each half day or part of a half day	£200	Record	Greffier
7.	ARREST OF DEBTOR (SAISIE) –			
(a)	Arrest and notification	At discretion of Viscount subject to a maximum of £200	Order of justice, provisional order or Act of the Court	Viscount
(b)	Discharge of arrest	£50	Record	Viscount
(c)	Accepting surety to release arrest of debtor, or to produce debtor before Court on pain of satisfying judgment	£50	Record	Viscount
(d)	Attending to arrest debtor, arrest not effected	At discretion of Viscount subject to a maximum of £200	Order of justice, provisional order or Act of the Court	Viscount
Provided that where, in addition to the arrest of a debtor, the debtor's goods are distrained on, the fees specified under item 19 of this Part shall be payable in addition to the fees specified under this item.				
8.	AUTHORITY TO PRACTISE as an architect, dentist, medical practitioner, optician, pharmaceutical chemist, veterinary surgeon	£100	Application	Greffier
9.	CASIER JUDICIAIRE, certificate relating to criminal convictions	£50	Certificate	Greffier
10.	CAVEAT IN RELATION TO THE PASSING OF A CONTRACT TRANSFERRING IMMOVABLE PROPERTY –			
(a)	Lodging caveat with Bailiff	£50	Caveat	Bailiff
(b)	Renewal of caveat	£50	Caveat	Bailiff
The fees paid under this item include delivery to the debtor of a copy of the caveat and filing a copy in the Public Registry.				
11.	CESSION, application to Court to make <i>cession</i> , and posting of notice	£50	Application	Greffier
12.	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	2½%	Record	Viscount

13. CONTRACTS –

(a)	Of sale of immovable property other than <i>rentes anciennes</i> but including <i>rentes nouvelles</i> and simple conventional hypothecs (except as provided by paragraphs (b), (j), (k) or (t) 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 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £300,000 but does not exceed £500,000	£4,000 in respect of the first £300,000, plus £2 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £2.50 for	Contract	Greffier

		each £100 or part of £100 in excess thereof		
(v)	exceeds £700,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier

Provided that in the case of a contract of exchange of immovable property the fees specified in this paragraph shall be separately calculated in respect of the gross value of each property transferred.

(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 £150,000	£150	Contract	Greffier
(ii)	exceeds £150,000 but does not exceed £175,000	£62.50 in respect of the first £50,000, plus 25p for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £175,000 but does not exceed £200,000	£125 in respect of the first £50,000, plus 50p for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv)	exceeds £200,000 but does not exceed £250,000	£187.50 in respect of the first £50,000, plus 75p for each £100 or part of £100 in excess thereof	Contract	Greffier

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

- (A) the purchaser requests that the stamp duty be assessed in accordance with this sub-paragraph;
- (B) the purchaser is a person to whom Regulation 1(1)(a) to (h) or (n)(ii) of the Housing (General Provisions) (Jersey) Regulations 1970 applies;

- (C) the purchaser satisfies the designated officer that he or she does not own or hold on contract lease, whether in his or her 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
- (D) the consideration for the sale is not less, or not substantially less, than the gross value of the property as sold.
- (c) Of gift, resignation or cession without cash consideration of immovable property (except as provided by paragraphs (j), (k) or (t) 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, subject to a minimum of £10 | Contract | Greffier |
| (ii) | exceeds £50,000 but does not exceed £300,000 | £250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof | Contract | |
| (iii) | exceeds £300,000 but does not exceed £500,000 | £4,000 in respect of the first £300,000, plus £2 for each £100 or part of £100 in excess thereof | Contract | Greffier |
| (iv) | exceeds £500,000 but does not exceed £700,000 | £8,000 in respect of the first £500,000, plus £2.50 for each £100 or part of £100 in excess thereof | Contract | Greffier |
| (v) | exceeds £700,000 | £13,000 in respect of the first £700,000, plus £3 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 in association with a contract of purchase falling to be charged under paragraph (b) of this item where 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 sale –

(i)	does not exceed £150,000	£25	Contract	Greffier
(ii)	exceeds £150,000 but does not exceed £175,000	12.5p for each £100 or part of £100 of the capital sum hypothecated subject to a minimum of £25	Contract	Greffier
(iii)	exceeds £175,000 but does not exceed £200,000	25p for each £100 or part of £100 of the capital sum hypothecated subject to a minimum of £25	Contract	Greffier
(iv)	exceeds £200,000 but does not exceed £250,000	37.5p for each £100 or part of £100 of the capital sum hypothecated subject to a minimum of £25	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	£50	Contract	Greffier

Income Tax (Jersey) Law 1961

(vi)	in any other case	50p for each £100 or part of £100 of the capital sum hypothecated subject to a minimum of £10	Contract	Greffier
(e)	Sale of <i>rente ancienne</i>	50p for each £100 or part of £100 of the consideration for the sale subject to a minimum of £5	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 paragraph (i) 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 subject to a minimum of £10	Contract	Greffier
(g)	Of assignment or reimbursement of <i>rente ancienne</i> or of reimbursement of <i>rente nouvelle</i> or of a simple conventional hypothec or hypothecs, where the capital reimbursable value of the <i>rente</i> or hypothec assigned or reimbursed –			
	(i) does not exceed £100	£2	Contract	Greffier
	(ii) exceeds £100	£10	Contract	Greffier
(h)	Of <i>partage</i> (except as provided by paragraph (i) 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 subject to a minimum of £10	Contract	Greffier
	(ii) exceeds £50,000	£250 for the first £50,000,	Contract	Greffier

		plus £1 for each £100 or part of £100 in excess thereof		
(i)	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 46 applies, of <i>partage</i> of devised immovable property passed before Court within the 18 months next following registration of the will of the deceased; or of <i>sous-partage</i>	£5 for each page of the contract subject to a minimum of £10	Contract	Greffier
(j)	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 –			
(i)	does not exceed £50,000	50p for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £300,000 but does not exceed £500,000	£4,000 in respect of the first £300,000, plus £2 for	Contract	Greffier

		each £100 or part of £100 in excess thereof		
(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £2.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v)	exceeds £700,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier

Provided that –

- (A) 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 for each page of the contract subject to a minimum of £10;
- (B) 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 £5 for each page of the contract subject to a minimum of £10; and
- (C) where any transfer of immovable property by a sole owner is into the joint ownership of that person and his or her spouse and, at the time of the transfer, that property is their matrimonial home, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10.
- (k) 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 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess	Contract	Greffier

(iii)	exceeds £300,000 but does not exceed £500,000	thereof £4,000 in respect of the first £300,000, plus £2 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £2.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v)	exceeds £700,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier

Provided that –

- (A) 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 for each page of the contract subject to a minimum of £10;
- (B) 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 £5 for each page of the contract subject to a minimum of £10; and
- (C) where any transfer of immoveable property in the joint ownership of spouses is by one of them into the sole ownership of the other and, at the time of the transfer, that property is their matrimonial home, the fee specified in this paragraph shall be reduced to £5 for each page of the contract subject to a minimum of £10.
- (l) Of lease, sub-lease or transfer or extension of lease or sub-lease, where (subject as is hereinafter provided, and except as provided by paragraphs (m) or (t) 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 –

(i)	does not exceed £100,000	25p for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £100,000	£250 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 paragraph –

- (A) 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;
- (B) 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;
- (C) 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;
- (D) 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 (C); and
- (E) 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 paragraph in respect of the extension.

(m) 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 £150,000	£150	Contract	Greffier
(ii)	exceeds £150,000 but does not exceed £175,000	25% of the fee calculated in accordance with paragraph (1) of this item subject to a minimum of £150	Contract	Greffier
(iii)	exceeds £175,000 but does not exceed £200,000	50% of the fee calculated in accordance with paragraph (1) of this item subject to a minimum of £150	Contract	Greffier
(iv)	exceeds £200,000 but does not exceed £250,000	75% of the fee calculated in accordance with paragraph (1) of this item subject to a minimum of £150	Contract	Greffier

Provided that the fees specified in this paragraph shall only be substituted for those payable under paragraph (1) of this item where the transaction fulfils all the following conditions –

(A) the lessee or transferee requests that the stamp duty be assessed in accordance with this paragraph;

- (B) the lessee or transferee is a person to whom Regulation 1(1)(a) to (h) or (n) (ii) of the Housing (General Provisions) (Jersey) Regulations 1970 applies;
- (C) the lessee or transferee satisfies the designated officer that the lessee does not own or hold on contract lease, whether in his or her 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
- (D) 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 paragraph.

(n) Not otherwise provided for under this item –

(A) where the consideration stipulated in the contract –

(i)	does not exceed £50,000	50p for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £50,000 but does not exceed £300,000	£250 in respect of the first £50,000, plus £1.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £300,000 but does not exceed £500,000	£4,000 in respect of the first £300,000, plus £2 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £2.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v)	exceeds £700,000	£13,000 in respect of the first £700,000,	Contract	Greffier

		plus £3 for each £100 or part of £100 in excess thereof		
	(B) Where no consideration is stipulated in the contract	£5 for each page of the contract subject to a minimum of £10	Contract	Greffier
(o)	Power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority	£50	Power of attorney or letters	Greffier
(p)	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	£50	Contract, power of attorney or letters	Greffier
(q)	For any contract, power of attorney, or letters of appointment of guardian, or of administration to property, or of attainment of majority, passed <i>en minute</i> an additional fee shall be payable of	£50	Contract, power of attorney or letters	Greffier
(r)	For the sealing of a contract by the Bailiff	£50	Contract	Greffier
(s)	For the signing of a copy of a contract by the Bailiff	£50	Copy of contract	Greffier
(t)	Of sale within the terms of paragraph (a) of this item, of gift, resignation or cession within the terms of paragraph (c) of this item or of lease, sub-lease or transfer or extension of lease or sub-lease within the terms of paragraph (l) of this item, where the purchaser, donee, lessee, sub-lessee or transferee,	£50	Contract	Greffier

	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			
(u)	in all cases under this item, for each document registered	£50	Contract, power of attorney or letters	Greffier
14.	LOI (1991) SUR LA COPROPRIETE DES IMMEUBLES BATIS –			
(a)	Application for registration of a co-ownership declaration (Article 3(1))	£150	Application	Greffier
(b)	Application for registration of an amendment to a co-ownership declaration (Article 3(5))	£75	Application	Greffier
15.	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	£10	Copy of Act or other document	Greffier
(b)	A photostat copy, each page	£1	Copy of Act or other document	Greffier
(c)	Greffier's certificate and signature	£25	Copy of Act or other document	Greffier
	Provided that no fee shall be taken under this item in respect of any extract or copy for which a fee is taken under paragraph (a) of item 23 of this Part.			
16.	DEED POLL, registration of	£50	Application	Greffier
17.	DEGREVEMENT –			
(a)	Application to Court for permission to conduct <i>dégrévement</i>	£50	Application	Greffier
(b)	Conduct of <i>dégrévement</i>	£200	Record of	Greffier

	by Greffier, for each half day or part of a half day			<i>dégrèvement</i>
(c)	Putting into possession a person entitled after a <i>dégrèvement</i> for each <i>corpus fundi</i>	£50	Record	Viscount
18.	DESASTRE –			
(a)	Application to the Court to declare the movable property (<i>biens meubles</i>) of a person <i>en désastre</i>	£100	Application	Greffier
(b)	Viscount –			
(i)	attending the taking of an inventory of movable property sequestrated	£100	Copy of Viscount's accounts	Viscount
(ii)	preparing notice requiring creditors to file claims	£50	Copy of Viscount's accounts	Viscount
(iii)	attending at Court in course of <i>désastre</i> proceedings, for each half day or part of a half day	£200	Copy of Viscount's accounts	Viscount
(iv)	preparing notice concerning inspection of statements of claim	£50	Copy of Viscount's accounts	Viscount
(v)	making arrangements for, and preparing notice of, sale	£100	Copy of Viscount's accounts	Viscount
(vi)	attending sale	£100	Copy of Viscount's accounts	Viscount
(c)	Commission on –			
(i)	money or assets received	10%	Copy of Viscount's accounts	Viscount
(ii)	money or assets distributed among creditors	2½%	Copy of Viscount's accounts	Viscount
19.	DISTRAINT (ARRET), by virtue of an order of justice, a provisional order or an act of the Court –			
(a)	Distrain, notification and release	At discretion of Viscount subject to a maximum of	Order of justice, provisional order or Act	Viscount

		£200	of the Court	
(b)	Acceptance of surety –			
	(i) to avoid distraint	£50	Record	Viscount
	(ii) to release distraint	£50	Record	Viscount
(c)	Renewal of distraint	£50	Record	Viscount
(d)	Making arrangements for, and preparing notices of, sale; attendance at sale, and commission on amount realised; registration and notice of sale	£100 plus 10% of amount realised	Book of sales	Viscount
(e)	Attending to effect distraint, distraint not effected	At discretion of Viscount subject to a maximum of £200	Order of justice, provisional order or Act of the Court	Viscount
20.	DOCUMENTS (INCLUDING WILLS) LODGED AU GREFFE, for each document	£50	Document lodged	Greffier
21.	ENROLMENT OF ACTS AND OTHER DOCUMENTS AU GREFFE, for each document	£25	Act or document enrolled	Greffier
22.	EVIDENCE OF WITNESS TAKEN IN WRITING BEFORE VISCOUNT OR GREFFIER –			
(a)	Viscount or Greffier attending to take evidence, for each half day or part of a half day	£200	Deposition	Viscount
(b)	Copy of transcript of, for each page	£6	Transcript	Viscount
23.	EXTRACTS OR COPIES FROM PUBLIC REGISTRY			
(a)	Extracts and copies, other than the lists mentioned in paragraph (b) of this item –			
	(i) for each page	£1	Extract or copy	Greffier
	(ii) for Greffier's certificate and signature	£25	Extract or copy	Greffier
(b)	Lists of transfers of immovable property			

furnished annually to –				
	(i) the parish of St. Helier	£250	List	Greffier
	(ii) the parish of St. Brelade	£150	List	Greffier
	(iii) the parish of St. Saviour	£150	List	Greffier
	(iv) any other parish	£100	List	Greffier
	(v) States' department (complete list)	£300	List	Greffier
24.	GUARDIAN AD LITEM , appointment of	£25	Application	Greffier
25.	JUDGMENT DEBTS , Act of Court lodged with Viscount and found to be unenforceable by reason either that the debtor cannot be found or that he or she is without assets	At discretion of Viscount subject to a maximum of £200	Act of Court	Viscount
26.	JUDGMENTS, REGISTRATION OF , under Judgments (Reciprocal Enforcement) (Jersey) Law 1960 –			
(a)	Application for	£100	Application	Greffier
(b)	Application for a certified copy of a judgment obtained in the Royal Court	£25	Affidavit	Bailiff
27.	LEGITIMACY (JERSEY) LAW 1973 , presentation and hearing of petition for decree of legitimacy or illegitimacy	£100	Petition	Greffier
28.	LICENSING (JERSEY) LAW 1974 , each application (other than an application to which the Licensing (Licence Fees) (Jersey) Regulations 2003 apply) and each declaration made in pursuance of the Law to the Licensing Assembly or the Royal Court	£50	Application or declaration	Greffier
29.	JERSEY GAS COMPANY (JERSEY) LAW 1989 –			
(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	Search ticket	Greffier
	(ii) for each postal search	£8	Letter of application	Greffier
(c)	Copies –			
		25p	Application	Greffier

(i)	copy of, or extract from, registered particulars of the Company, each page			
(ii)	Greffier's certificate and signature	£10	Application	Greffier
30. MENTAL HEALTH (JERSEY) LAW 1969 –				
(a)	Application to deal with interdict's property (Article 50(17))	£50	Application	Greffier
(b)	Application for appointment of acting nearest relative (Article 39)	£50	Summons	Greffier
(c)	Application for discharge or variation of order appointing acting nearest relative (Article 40)	£50	Summons	Greffier
(d)	Application for leave to institute proceedings (Article 57(2))	£50	Summons	Greffier
31. ORDERS OF JUSTICE AND PROVISIONAL ORDERS –				
(a)	Order of justice signed by Bailiff	£50	Order of justice	Bailiff
(b)	Provisional order –			
(i)	signed by Bailiff	£50	Provisional order	Bailiff
(ii)	signed by Judge of Petty Debts Court	£25	Provisional order	Greffier
32. PATENTS AND DESIGNS under Patents (Jersey) Law 1957 and Registered Designs (Jersey) Law 1957 –				
(a)	Application for registration	£85	Application	Greffier
(b)	Searches –			
(i)	for each personal search	£25	Search ticket or letter of application	Greffier
(ii)	for each postal search	£50	Search ticket or letter of application	Greffier
(c)	Copies –			
(i)	copy of certificate of registration	£1	Application	Greffier

(ii)	copy of, or extract from, register, each page	£1	Application	Greffier
(iii)	Greffier's certificate and signature	£25	Application	Greffier
33. POWER OF ATTORNEY –				
(a)	Registration of	£25	Power of attorney	Greffier
(b)	Registration of declaration abandoning or revoking	£25	Declaration	Greffier
34. PRISONER FOR DEBT, conducting from prison to Court and from Court to prison				
		£200	Application to produce debtor before Court	Viscount

35. REALISATION under Loi (1880) sur la Propriété Foncière –				
(a)	Application to carry out a <i>réalisation</i>	£50	Application	Greffier
(b)	Preparation and conduct of proceedings by Greffier, for each half day or part of a half day	£200	List of creditors	Greffier
36. REMONSTRANCE, REPRESENTATION OR DOLEANCE –				
(a)	Presentation to Court	£50	Remonstrance, representation or <i>doléance</i>	Greffier
(b)	Where the Court fixes a special day for the hearing, each half day or part of a half day	£300	Remonstrance, representation or <i>doléance</i>	Greffier
37. SEARCHES AU GREFFE , excluding searches otherwise provided for in this Schedule –				
(a)	By members of Greffe staff, each half hour	£25	Search ticket	Greffier
(b)	Other searches, each half hour	£10	Search ticket	Greffier
38. SUMMONS, HEARING OF –				
(a)	Fixing date for hearing before the Greffier	£25	Summons	Greffier
(b)	Contested order by the Court, each half day or part of a half day	£300	Summons	Greffier
(c)	Contested order by the Greffier, each half day or part of a half day	£200	Summons	Greffier
39. SUMMONS, SERVICE OF OR ATTEMPTED SERVICE OF, BY VISCOUNT –				
(a)	In pursuance of an order of justice regarding guardianship, administration of property or attainment of majority, each person	£50		Viscount

(b)	In connection with any other order of justice, remonstrance, representation or <i>doléance</i> , each person	At discretion of Viscount subject to a maximum of £200		Viscount
Provided that in the case of the arrest of a debtor or the effecting of a distraint, the fees set out in paragraph (b) of this item shall be taken in addition to the fees set out in item 7 or 19 of this Part.				
(c)	Renewal of summons in connection with an order of justice or remonstrance, each person	£25	Record	Viscount
(d)	Certifying each copy of an order of justice, remonstrance, representation or <i>doléance</i>	£25	Record	Viscount
(e)	On a debtor requiring him or her to pay a claim within 2 months on pain of <i>dégrèvement</i>	At discretion of Viscount subject to a maximum of £200	Record	Viscount
(f)	Any summons or notice not otherwise provided for	At discretion of Viscount subject to a maximum of £100	Record	Viscount
40.	SUMMONS, SERVICE OF , order for service out of jurisdiction and/or substituted service	£50	Order	Bailiff or Greffier
41.	TAXATION OF COSTS BY GREFFIER , for each half hour	£37.50	Bill of costs	Greffier
42.	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 a maximum of £50	Record	Viscount
(ii)	a landlord at the instance of a tenant	At discretion of Viscount subject to a maximum of £50	Record	Viscount

(b)	Notice of eviction served on a tenant	At discretion of Viscount subject to a maximum of £200	Act of the Court	Viscount
(c)	Carrying out eviction, for each half day or part of a half day	At discretion of Viscount subject to a maximum of £200	Act of the Court	Viscount
43.	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	£50	Application	Greffier
44.	VUE DE JUSTICE –			
(a)	Preparation of list of <i>voyeurs</i> or experts	£100	Record of service	Viscount
(b)	Service of summons on each <i>voyeur</i> or expert	£50	Record of service	Viscount
		£200	Record of service	Viscount

(c)	Viscount or Bailiff attending at <i>Vue</i> , each half day or part of a half day			
(d)	Each attendance by Viscount for which provision is not otherwise made	£50	Record of service	Viscount
(e)	Preparation and record of the <i>Vue</i>	At discretion of Viscount subject to a minimum of £200 and a maximum of £500	Record	Greffier
45. VUE DE VICOMTE –				
(a)	Preparation of list of experts	£50	Record	Viscount
(b)	Service of summons on each expert	£50	Record	Viscount
(c)	Viscount attending at <i>Vue</i> , each half day or part of a half day	£200	Record	Viscount
(d)	Each attendance for which provision is not otherwise made	£50	Record	Viscount
(e)	Record of the <i>Vue</i>	At discretion of Viscount subject to a minimum of £200 and a maximum of £500	Record	Viscount
46. 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) –				
(1)	Application for registration and furnishing copy of will to applicant, where the net value of the immovable property devised –			
(a)	Does not exceed £50,000	50p for each £100 or part of £100, subject to a minimum of	Application	Greffier

		£10		
(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
(2)	In all cases under this item –			
(a)	in the case of a professional application, for each document registered	£50	Application	Greffier
(b)	in any other case, for each document registered	£150	Application	Greffier
Provided that –				
(A)	where the testator devises to his or her spouse a property which, at the time of the testator’s death, was their matrimonial home, the net value of that property shall be disregarded in determining the net value of the immoveable property devised;			
(B)	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 of £10; and			
(C)	on the annulment of a will by the Court, the Greffier shall on application 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 2

FEEES IN MATRIMONIAL CAUSES

Item	Stamp Duty	Chargeable Document	Designated Officer
<p>1. INSTITUTING PROCEEDINGS, to include the following steps –</p> <p>(a) filing petition to include all documents for service;</p> <p>(b) issuing and renewing Greffier’s certificate;</p> <p>(c) hearing an undefended cause</p>	£180	The petition	Greffier
<p>2. FILING ANSWER TO PETITION or cross-petition</p>	£100	The answer	Greffier
<p>3. HEARING DEFENDED CAUSE, for each half day or part of a half day</p>	£300	The <i>Billet</i>	Greffier
<p>4. APPLYING FOR DECREE ABSOLUTE (to include issue of one copy)</p>	£30	The application	Greffier
<p>5. ORIGINATING APPLICATION, SUMMONS OR NOTICE OF INTENTION TO PROCEED WITH APPLICATION FOR ANCILLARY RELIEF –</p> <p>(a) filing summons, fixing date, signing copy for service for first appointment hearing</p> <p>(b) contested final hearing –</p> <p>(i) before the Greffier for each half day or part of a half day</p>	£50	The summons or notice	Greffier
	At discretion of Greffier subject to a maximum of £100 in matters relating to children, and in all other cases a maximum of	The summons	Greffier

		£200		
(ii)	before the Court for each half day or part of a half day	£300	The summons	Greffier
6.	FILING NOTICE OF APPEAL against Registrar's decision	£50	The Notice of Appeal	Greffier
7.	APPEALS , hearing by the Court of any appeal from an order of the Greffier, for each half day or part of a half day	£300	The <i>Billet</i>	Greffier
8.	COMMISSION FOR EXAMINATION OF WITNESSES ABROAD , issue of	£50	The application	Greffier
9.	LETTERS OF REQUEST –			
(a)	for service of process out of Jersey	£50	The undertaking	Greffier
(b)	for the examination of witnesses abroad	£50	The undertaking	Greffier
10.	EVIDENCE –			
(a)	taking of in writing by Viscount, for each half day or part or a half day	£200	The deposition	Greffier
(b)	Copy of transcript of, for each page	£6	Transcript	Greffier
11.	SERVICE OR ATTEMPTED SERVICE BY VISCOUNT , each party served (or attempted to serve)	At discretion of Viscount subject to a maximum of £100	The record	Viscount
12.	TAXING BILL OF COSTS , for each half hour	£37.50	The bill	Greffier
13.	COPY Decree Nisi, Decree Absolute or other Act of Court, Memorandum of Agreement or other document, for each Act or document	£15	Copy	Greffier

PART 3

PROBATE FEES

Item	Stamp Duty	Chargeable Document	Designated Officer
1. ACTIONS –			
(a) <i>Billet à la Table</i> or <i>Billet au Greffe</i> , first <i>Billet</i> in the cause	£50	<i>Billet</i> 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 half day or part of a half day	£300	<i>Billet</i> in the cause	Greffier
2. CAVEATS , for the entry or renewal of a caveat			
	£50	Caveat	Greffier
3. COPIES –			
(a) Photographic copies, for each sheet photographed	£1	Copy	Greffier
(b) Typewritten or written copies, for each page	£10	Copy	Greffier
(c) Sealed and certified copies	£25	Copy	Greffier
4. DOCUMENT (including will) lodged <i>au Greffe</i> , for each document			
	£50	Document	Greffier
5. EVIDENCE –			
(a) taken in writing before the Viscount, for each half day or part of a half day	£200	Deposition	Viscount
(b) Copy of transcript of, for each page	£6	Transcript	Viscount
6. ORDER OF JUSTICE , signature of Bailiff			
	£50	Order of justice	Bailiff
7. APPLICATIONS , for drawing up, perusing and settling and administering oaths, affidavits or other documents in addition to the stamp duty chargeable under item 9 of this Part			
	At discretion of Greffier subject to a maximum of £300	Oath	Greffier
8. INTERVENTIONS OR OPPOSITIONS in a probate action			
	£50	Intervention or opposition	Greffier
9. PROBATE OR LETTERS OF ADMINISTRATION –			
(1) if the net value of the personal estate is sworn –			

	(a)	Not to exceed £10,000	no fee	Oath leading to the grant	Greffier
	(b)	Not to exceed £100,000	£50 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 in respect of the first £100,000, plus £75 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
	(2)	in all cases under this item –			
	(a)	in the case of a professional application, for each document registered under this item	£50	Oath leading to the grant	Greffier
	(b)	in any other case, for each document registered under this item	£150	Oath leading to the grant	Greffier
10. REPRESENTATIONS TO THE COURT –					
	(a)	Presentation to the Court of	£50	Represent- ation	Greffier
	(b)	Where the Court fixes a special day for the hearing, for each half day or part of a half day	£300	Represent- ation	Greffier
11.	SEARCHES in the Probate Registry, for each half hour		£25	Such document as the Greffier may determine	Greffier
12. SUMMONSES –					
	(a)	Summoning or attempting to summon a party, and record	£50	Instructions given to the Viscount	Viscount
	(b)	Summoning a witness, and record	£50	Instructions given to the Viscount	Viscount
13.	TRUST CORPORATIONS, authorization of		£500	Such document as the Greffier may	Greffier

determine

14. VISCOUNT AS ADMINISTRATOR –

(a)	Attendances to obtain particulars of the estate and attendances with the Greffier to obtain administration, for each half day or part of a half day	£200	Such document as the Viscount may determine	Viscount
(b)	Preparation of the inventory, for each half day or part of a half day	£100	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 £5,000	10%	Such document as the Viscount may determine	Viscount
£5,000	on the next	8%	Such document as the Viscount may determine	Viscount
£10,000	on the next	4%	Such document as the Viscount may determine	Viscount
	on the balance in excess of £20,000	2%	Such document as the Viscount may determine	Viscount
	(ii) commission on all monies paid or distributed	2½%	Such document as the Viscount may determine	Viscount
(d)	Attendances of the Viscount not provided above, for each half day or part of a half day	£200	Such document as the Viscount may determine	Viscount

15. VISCOUNT IN POSSESSION Such fees and percentages Such document as Viscount

PENDENTE LITE

as may be
determined
by the Royal
Court in each
particular
case

the Viscount
may
determine

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[1] *Recueil des Lois, Volume 1998, page 106.*

[2] *Recueil des Lois, Volume 1998, page 113, Nos. 9369 and 9441 and Volume 2003, page 232.*