



FIRST SCHEDULE

STAMP DUTIES AND FEES (JERSEY) LAW 1998

SCHEDULE 1

FIRST SCHEDULE

(Article 2)

JUDICIAL FEES

1. Lettered Rates

In the column headed ‘Stamp Duty, by Figure or Rate’ in the following table, in following table, the amounts represented by the lettered rates are –

- (a) by rate A, £1;
- (b) by rate B, £15;
- (c) by rate C, £30;
- (d) by rate D, £40;
- (e) by rate E, £60;
- (f) by rate F, £80;
- (g) by rate G, £120;
- (h) by rate H, £150;
- (i) by rate I, £200;
- (j) by rate J, £300;
- (k) by rate K, £360;
- (l) by rate L, £500;
- (m) by rate M, £1,500;

2. Bands relating to value in item 13

The table set out in this paragraph is to be read as included in each paragraph of item 13 where there is an entry ‘See table in paragraph 2’

Item 13	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(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	Contract	Greffier

		£100 or part of £100 in excess thereof		
(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 but does not exceed £1,000,000	£13,000 in respect of the first £700,000, plus £3.00 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vi)	exceeds £1,000,000 but does not exceed £1,500,000	£22,000 in respect of the first £1,000,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vii)	exceeds £1,500,000 but does not exceed £2,000,000	£39,500 in respect of the first £1,500,000, plus £4 for each £100 or part of £100 in excess thereof	Contract	Greffier
(viii)	exceeds £2,000,000	£59,500 in respect of the first £2,000,000, plus £5 for each £100 or part of £100 in excess thereof	Contract	Greffier
<p>Provided that in the case of a contract concerning land on which a dwelling is, or is to be, constructed, for sub-paragraphs (iv) to (viii) there shall be substituted the following sub-paragraphs –.</p>				
(iv)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £3 for each £100 or part of £100 in excess thereof	Contract	Greffier
(v)	exceeds £700,000 but does not exceed £1,000,000	£14,000 in respect of the first £700,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(vi)	exceeds £1,000,000 but does	£24,500 in	Contract	Greffier

	not exceed £1,500,000	respect of the first £1,000,000, plus £4.50 for each £100 or part of £100 in excess thereof		
(vii)	exceeds £1,500,000 but does not exceed £2,000,000	£47,000 in respect of the first £1,500,000 plus £5.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(viii)	exceeds £2,000,000 but does not exceed £3,000,000	£74,500 in respect of the first £2,000,000 plus £6.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(ix)	exceeds £3,000,000 but does not exceed £6,000,000	£139,500 in respect of the first £3,000,000 plus £8.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(x)	exceeds £6,000,000	£394,500 in respect of the first £6,000,000 plus £9.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
Item		Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
1. ACKNOWLEDGEMENT OF DEBT ON TABLE OR AU GREFFE – (aa) Where – <ul style="list-style-type: none"> (i) the borrowing relates to a contract of purchase, or a contract of lease or transfer of lease, of land on which a dwelling is, or is to be, constructed for occupation by the purchaser, (ii) the borrowing and the contract relate to the same property, (iii) the acknowledgement and 				

	the contract were registered in the Public Registry and passed before the Royal Court on the same day, and		
(iv)	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 the sale, is £700,000 or less–		
(i)	where the value of the property does not exceed £600,000	NIL <i>Billet</i>	Greffier
(ii)	where the value of the property exceeds £600,000 but does not exceed £700,000	$0.5\% \times ((Y - 600,000) / 100,000)$ <p>where Y is 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</p>	<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 (ae) of the Income Tax (Jersey) Law 1961	£5 <i>Billet</i>	Greffier
(ba)	Where an acknowledgement of debt document specifies a new amount of borrowing (the 'new borrowing document') for a dwelling in respect of which another acknowledgement of debt document specifying an amount of borrowing is registered in the Public Registry and for which stamp		

duty has been paid (the 'registered borrowing document'), and some or all of the amount specified in the registered borrowing document remains unpaid (the 'unpaid amount') –

- | | | | | |
|------|--|---|---------------|----------|
| (i) | where the amount of borrowing specified in the new borrowing document is less than or equal to the unpaid amount | rate F | <i>Billet</i> | Greffier |
| (ii) | where the amount of borrowing specified in the new borrowing document is greater than the unpaid amount, | | | |
| (I) | for the portion of the amount that is equal to the unpaid amount, and | rate F | <i>Billet</i> | Greffier |
| (II) | for the portion of the amount that is greater than the unpaid amount | 50p for each £100 or part of £100 of the amount to be acknowledged subject to a minimum of £5 | <i>Billet</i> | Greffier |

and if the new borrowing document is for land on which a dwelling is to be constructed and in respect of which there is a registered borrowing document for the same land and dwelling and there is an unpaid amount, then sub-paragraphs (i) and (ii) shall apply to the registration of that new borrowing document for that land and that dwelling in the same way as they apply to a registration of a new borrowing document for a dwelling

The stamp duty specified in paragraph (ba) for registration of a new borrowing document shall not be substituted for the stamp duty specified in paragraph (c) unless the Greffier is satisfied that –

- (A) stamp duty has been paid in respect of the registered borrowing document (whether under item 1(a) or (c));
- (B) the registered borrowing document will be cancelled in the Public Registry (*rayé*) and replaced by the new borrowing document;
- (C) all the same persons have acknowledged indebtedness in both the new borrowing document and the registered borrowing document;
- (D) the borrowing applies to a dwelling that is –

<p>(a) owned and occupied by the person who has acknowledged indebtedness (the ‘borrower’) as his or her sole place of residence in Jersey and the owner and occupier of the dwelling on the date of registration of the registered borrowing document are the same owner and occupier of the dwelling on the date on which the new borrowing document is to be registered, or</p> <p>(b) owned by a company and occupied by a person (the ‘occupier’) as his or her sole place of residence in Jersey who is entitled to occupy that dwelling by virtue of owning shares in that company and the borrowing is undertaken by or on behalf of the occupier and the occupier of the dwelling on the date of registration of the registered borrowing document is the same occupier of the dwelling on the date on which the new borrowing document is to be registered,</p> <p>(or if the dwelling is not yet constructed, it will comply with either sub-clause (a) or (b) when constructed);</p> <p>(E) the borrower to whom clause (D)(a) applies or the occupier to whom clause D(b) applies is a person who –</p> <p>(i) has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations,</p> <p>(ii) has Licensed status in accordance with those Regulations, or</p> <p>(iii) is the spouse or civil partner of a person described in clause (i) or (ii) and is a joint borrower or occupier with that person; and</p> <p>(F) the new borrowing document and the registered borrowing document relate to the same dwelling (or where the dwelling is not yet constructed, the new borrowing document and the registered borrowing document relate to the same land and the construction of that dwelling on it).</p>			
(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 except paragraph (ba), for each document registered	rate F	<i>Billet</i> Greffier
<p>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 –</p> <p>(A) under paragraph (a) or (c) of this item shall be rate F; and</p> <p>(B) under paragraph (b) of this item shall be rate B</p>			
3.	ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS, cancellation of	rate E	Act, Affidavit or Declaration Greffier
10.	CAVEAT IN RELATION TO THE PASSING OF A CONTRACT TRANSFERRING IMMOVABLE PROPERTY –		
(a)	Lodging caveat with Bailiff	rate E	Caveat Bailiff

(b)	Renewal of caveat	rate E	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.				
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 –			
SEE TABLE IN PARAGRAPH 2				
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 £350,000	NIL	Contract	Greffier
(ii)	exceeds £350,000 but does not exceed £450,000	NIL in respect of the first £350,000, plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii)	exceeds £450,000 but does not exceed £500,000	the amount of stamp duty that would have been payable if paragraph (a) had applied reduced by the following formula: 5,000 – ((V-450,000) x 12%) Where V is the	Contract	Greffier

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

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 subparagraph;
- (B) the purchaser is a person who has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations, or is the spouse or a civil partner of such a person and is joint transferee with that person;
- (C) the purchaser satisfies the designated officer that he or she has never owned a reversionary interest in any dwelling accommodation wherever situated nor has he or she ever previously been entitled to occupy such dwelling accommodation (or would have been so entitled if clause (B) applied) by virtue of having owned the accommodation, and for the purposes of this clause ‘owned’ includes –
 - (a) having held such accommodation on contract lease;
 - (b) having owned such accommodation together with any other person;
 - (c) having owned shares that confer entitlement to occupy such accommodation; and
 - (d) any arrangement whereby such accommodation was held in the name of a nominee or trustee, or of a company owned by such nominee or trustee, for the benefit of the purchaser; 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 gross value of the immovable property transferred –

SEE TABLE IN PARAGRAPH 2

- (d) Of creation of rente nouvelle, or of one or more simple conventionnel hypothecs, in association with a contract of purchase or a contract of lease or transfer of lease, of land on which a dwelling is, or is to be, constructed for occupation by the purchaser, where –
 - (i) the contract of creation of the

	rente nouvelle, hypothec or hypothecs and the contract of purchase, lease or transfer of lease relate to the same property,		
	(ii) both contracts were registered in the Public Registry and passed before the Royal Court on the same day, and		
	(iii) the capital value of the rente nouvelle or the capital sum hypothecated, in respect of duty due before 1st January 2015, does not exceed £450,000, or, in respect of duty due on or after that date, does not exceed £700,000,		
	if that value or sum –if that value or sum		
(A)	does not exceed £600,000 NIL	Contract	Greffier
(B)	exceeds £600,000 but does not exceed £700,000	Contract	Greffier
	0.5% x ((Y – 600,000) /100,000)		
	where Y is 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		
(d1)	Of creation of <i>rente nouvelle</i> , or of one or more simple <i>conventionnel</i> hypothecs, where the borrower produces to the designated officer a letter from the Comptroller of Taxes confirming that it qualifies from exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961	Contract	Greffier
(d2)	Of creation of <i>rente nouvelle</i> , or of one or more simple <i>conventionnel</i> hypothecs, in any case to which neither paragraph (d) nor paragraph (d1) applies	50p for each £100 or part of £100 of the capital value of the <i>rente nouvelle</i> or the capital sum hypothecated, subject to a minimum of £10	Contract Greffier
(e)	Sale of <i>rente ancienne</i>	50p for each £100 or	Contract Greffier

		part of £100 of the consideration for the sale subject to a minimum of £5		
(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	rate B	Contract	Greffier
	(ii) exceeds £100	rate E	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 of the estate to which the <i>partage</i> relates –			
SEE TABLE IN PARAGRAPH 2				
(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 gross value of the property exceeds such consideration, one half of the gross value of the property –			

SEE TABLE IN PARAGRAPH 2

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 or Article 48 of the Civil Partnership (Jersey) Law 2012, 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 by a sole owner is into the joint ownership of that person and his or her spouse or civil partner and, at the time of the transfer, that property is their matrimonial home or civil partnership 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 or, if one half of the gross value of the property exceeds such consideration, one half of the gross value of the property –

SEE TABLE IN PARAGRAPH 2

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 or Article 48 of the Civil Partnership (Jersey) Law 2012, 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 or civil partners 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 or civil partnership 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, licence to occupy premises, or transfer or extension of lease, sub-lease or licence (subject as is hereinafter provided, and except as provided by paragraphs (m) or (t) of this item) where –
- (1) 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, or the amount payable annually for the licence to occupy the premises multiplied by the number of years for which the contract provides that the licensee shall be entitled to occupy the premises (in either case excluding any period in excess of 21 years) –

(i)	does not exceed £100,000	50p for each £100 or part of £100 subject to a minimum of £10	Contract	Greffier
(ii)	exceeds £100,000	£500 in respect of the first £100,000, plus 75p for each £100 or part of £100 in excess thereof	Contract	Greffier

In calculating the fee payable under this sub-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, sub-lease or licence shall be included;
 - (B) except as hereinafter provided, in the case of a transfer or extension of -
 - (i) a lease or sub-lease, 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; or
 - (ii) a licence, the amount to be taken as a basis for calculating the fee shall be the amount currently payable for the right to occupy the premises to which the licence relates at the date of the contract;
 - (C) where
 - (i) 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; or
 - (ii) a licence is granted, transferred or extended for less than the prevailing market value of a licence to occupy to occupy the premises to which the licence relates, a fee calculated on such amount for the licence shall be agreed with the Greffier;
 - (D) any contract increasing the rental payable in respect of an existing lease or sub-lease, or the amount payable under the licence, shall be deemed to be a contract of lease or licence, as the case maybe, 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 charge or any part thereof on which stamp duty has not previously been paid under sub-clause (C); and
 - (E) in the case of an extension of a lease, sub-lease or licence, the term of years on which stamp duty has previously been paid by the lessee, sub-lessee or licensee 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.
- | | | |
|--|----------|----------|
| (2) any additional consideration (other than agent's commission and legal fees) to whomsoever paid or payable in respect of the transaction by | Contract | Greffier |
|--|----------|----------|

the lessee, sub-lessee,
transferee or licensee, whether
stipulated in the contract or
not –

SEE TABLE IN PARAGRAPH 2

(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 £350,000	NIL	Contract	Greffier
(ii) exceeds £350,000 but does not exceed £450,000	NIL in respect of the first £350,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
(iii) exceeds £450,000 but does not exceed £500,000	the amount of stamp duty that would have been payable if paragraph (1)(2) had applied reduced by the following formula: $6,000 - ((V - 450,000) \times 12\%)$ Where V is 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	Contract	Greffier

Provided that the fees specified in this paragraph shall only be substituted for those payable under paragraph (l) 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 who has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013, other than by virtue of Regulation 2(1)(e) of those Regulations or is the spouse or a civil partner of such a person and is joint lessee or transferee with that person;
- (C) the lessee or transferee satisfies the designated officer that the lessee or transferee has never previously been entitled to occupy dwelling accommodation wherever situated (or would have been so entitled if clause (B) applied) by virtue of having owned the accommodation, and for the purposes of this clause ‘owned’ includes –
- (a) having held such accommodation on contract lease;
- (b) having owned such accommodation together with any other person;
- (c) having owned shares that confer entitlement to occupy such accommodation; and
- (d) any arrangement whereby such accommodation was held in the name of a nominee or trustee, or of a company owned by such nominee or trustee, for the benefit of the lessee or transferee; 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 –

SEE TABLE IN PARAGRAPH 2

(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	rate F	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	rate F	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	rate F	Contract, power of attorney or letters	Greffier
(r)	For the sealing of a contract by the Bailiff	rate E	Contract	Greffier
(s)	For the signing of a copy of a	rate E	Copy of	Greffier

	contract by the Bailiff		contract	
(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, according to the case, produces to the designated officer a letter from the Comptroller of Taxes confirming that the purchaser, donee, lessee, sub-lessee or transferee –	rate F	Contract	Greffier
(a)	qualifies from exemption from income tax under Article 115(a), (aa) or (ae) of the Income Tax (Jersey) Law 1961; or			
(b)	is a company prescribed under Article 2 of the Social Housing (Transfer) (Jersey) Law 2013, and qualifies for exemption under Article 115(c) of the Income Tax (Jersey) Law 1			
(u)	in all cases under this item, for each document registered	rate F	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))	rate I	Application	Greffier
(b)	Application for registration of an amendment to a co-ownership declaration (Article 3(5))	rate G	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	rate B	Copy of Act or other document	Greffier
(b)	A photostat copy, each page	rate A	Copy of Act or other document	Greffier
(c)	Greffier's certificate and signature	rate C	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.

20. DOCUMENTS (INCLUDING WILLS) LODGED <i>AU GREFFE</i>, for each document	rate F	Document lodged	Greffier
21. ENROLMENT OF ACTS AND OTHER DOCUMENTS <i>AU GREFFE</i>, for each document	rate E	Act or document enrolled	Greffier
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 rate A Extract or copy Greffier (ii) for Greffier's certificate and signature rate C Extract or copy Greffier (b) Lists of transfers of immovable property furnished annually to – (i) the parish of St. Helier rate J List Greffier (ii) the parish of St. Brelade rate I List Greffier (iii) the parish of St. Saviour rate I List Greffier (iv) any other parish rate G List Greffier (v) States' department (complete list) rate K List Greffier			
33. POWER OF ATTORNEY – (a) Registration of rate E Power of attorney Greffier (b) Registration of declaration abandoning or revoking rate E Declaration Greffier			
37. SEARCHES <i>AU GREFFE</i>, excluding searches otherwise provided for in this Schedule – (a) By members of Greffe staff, each half hour rate C Search ticket Greffier (b) Other searches, each half hour rate B Search ticket Greffier			
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 each £100 or part of £100, with a minimum fee of £12.00	Application	Greffier
(b)	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	Application	Greffier
(c)	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	Application	Greffier
(d)	exceeds £500,000 but does not exceed £700,000	£8,000 in respect of the first £500,000, plus £3.00 for each £100 or part of £100 in excess thereof	Application	Greffier
(e)	exceeds £700,000 but does not exceed £1,000,000	£14,000 in respect of the first £700,000, plus £3.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(f)	exceeds £1,000,000 but does not exceed £1,500,000	£24,500 in respect of the first £1,000,000 plus £4.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(g)	exceeds £1,500,000 but does not exceed £2,000,000	£47,000 in respect of the first £1,500,000 plus £5.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(h)	exceeds £2,000,000 but does not exceed £3,000,000	£74,500 in respect of the first £2,000,000 plus £6.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(i)	exceeds £3,000,000 but does	£139,500 in	Contract	Greffier

	not exceed £6,000,000	respect of the first £3,000,000 plus £8.50 for each £100 or part of £100 in excess thereof		
(j)	exceeds £6,000,000	£394,500 in respect of the first £6,000,000 plus £9.50 for each £100 or part of £100 in excess thereof	Contract	Greffier
(2)	In all cases under this item –			
(a)	in the case of a professional application, for each document registered	rate F	Application	Greffier
(b)	in any other case, for each document registered	rate I	Application	Greffier
Notwithstanding paragraphs (1) and (2) –				
(A)	where the testator devises to his or her spouse or civil partner a property which, at the time of the testator's death, was their matrimonial home or civil partnership home, the net value of that property shall be disregarded in determining the net value of the immoveable property devised;			
(AA)	where the testator devises immovable property, whether as sole devisee or jointly with others –			
(a)	to a corporation, association or trust, or a non-profit organization, described in Article 115(a) or (aa) of the Income Tax (Jersey) Law 1961, or to a social housing provider qualifying for exemption from income tax under paragraph (ae) of that Article ; and			
(b)	that body produces to the Greffier a letter from the Comptroller of Taxes confirming that the body qualifies for exemption under one of those provisions, the only fee payable by the body shall be the fee payable under paragraph (2)(a) or, as the case may be, (2)(b) (but any other devisees shall be liable to pay the fees required by this item based on the net value of that part of the property not devised to the body);			
(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 only fee payable shall be that specified in paragraph (2)(a) or, as the case may be, (2)(b); 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.			