

Treasury and Exchequer Ministerial Decision Report

DRAFTING AN ORDER TO BRING INTO FORCE THE PROVISIONS OF THE ROYAL COURT AND STAMP DUTIES AND FEES (JERSEY) AMENDMENT LAW 2025

1. Purpose of Report

To seek the Treasury Minister's approval to instruct the Chief Law Drafter to prepare an Order to implement the provisions of the Amendment Law in accordance with Article 4 of the said Law.

2. Background

The draft Amendment Law contains the following measures.

- Abolishing Jurat Stamps (the last remaining physical stamps) by repealing the Loi (1938) sur les honoraires des Jurés-Justiciers (the 1938 Law) from a future appointed day (now proposed to be Monday 28 April 2025).
- Creating an obligation on the Bailiff and Treasury to fund the annual honoraria for Jurats from public expenditure (once the income stream from Jurat Stamps is abolished). It is proposed in the first instance that a sum of £65,000 is allocated from which to provide honoraria for all serving jurats.
- Uprating in line with inflation the Judicial fees; fees in matrimonial proceedings; and probate fees contained in the three schedules of the Stamp Duties and Fees (Jersey) Law 1998 (the 1998 Law).
- Modernising the definition of "stamp" in the 1998 Law to reflect the abolition of physical (pre-paid) stamps. In future, Government receipts for payments will be acceptable evidence of payment of fees.
- Creating a new obligation on the Bailiff and the Minister to review the duties/fees in the 1998 Law annually, having consulted the "Designated Officers" (the Bailiff, Judicial Greffier and Viscount). (This excludes the stamp duties which are de facto taxes – i.e. the duty on mortgages and freehold land transactions. No changes are made in respect of these matters.)
- Creating of a new rate Q (£5,000) in Schedule 1 of the 1998 Law for proceedings involving costs exceeding £10 million.
- Specifying that judicial fees in Schedule 1 of the 1998 Law are to be made routinely non-refundable recognising that the majority of costs to the judicial system are incurred despite late settlements removing the need for a hearing. The Designated Officer (the Judicial Greffier in most cases and the Bailiff and Viscount) will have discretion to refund in appropriate circumstances.

3. Recommendation

Having consulted the affected Designated Officers and the Jersey Law Society, the Comptroller recommends that the Minister makes an Order to bring the Amendment Law into force from Monday 28 April 2025.

4. Reason for Decision

To give effect to the Amendment Law.

5. Resource Implications

As set out in the Report accompanying P.67/2024.