

# Treasury and Exchequer Ministerial Decision Report



## Issuing a Direction to the Judicial Greffe Designated Officer on the Exercise of Discretion in the Purchase of a Property by the Parish of St Saviour

### 1. Purpose of Report

This report outlines the rationale for issuing a direction regarding the purchase of a property by the Parish of St Saviour to the designated officer in the Judicial Greffe.

### 2. Background

The purchase of property by parishes is ordinarily subject to Stamp Duty.

However, the States Assembly has granted Stamp Duty relief to organisations that provide social housing, aligning with Government objectives. The exemptions are set out in the [Stamp Duty and Fees \(Jersey\) Law 1998](#), as follows:

Exemptions apply where the purchaser, done, lessee, sub-lessee, or transferee provides a letter from the Comptroller of Revenue confirming that they:

- (a) qualify for exemption from income tax under Article 115(a), (aa) or (ae) of the [Income Tax \(Jersey\) Law 1961](#); (e.g., Jersey Homes Trust, Les Vaux Housing Trust, CTJ Housing Trust, FB Cottages Housing Trust and Clos de Paradis Housing trust), or
- (b) are a company prescribed under Article 2 of the [Social Housing \(Transfer\) \(Jersey\) Law 2013](#), and qualify for exemption from income tax under Article 115(c) of the [Income Tax \(Jersey\) Law 1961](#) (e.g., Andium Homes Limited).

The Parish of St Saviour has a dedicated fund for social housing, which will be used to acquire the property. Without ministerial direction, Stamp Duty would apply, as the dwelling is not the purchaser's main residence and falls under the higher rate of Stamp Duty.

The property will be operated by Andium Homes Limited in line with the Affordable Housing Gateway and the Minister for Housing's guidelines. If Andium Homes Limited were the purchaser, Stamp Duty would not be payable.

### 3. Decision

Under Article 13 of the [Taxation \(Land Transactions\)\(Jersey\) Law 2009](#) the Minister has the authority to direct how the Judicial Greffe Designated Officer exercises their discretion.

This direction instructs the Officer to base their decision on what the outcome would have been if Andium Homes Limited had purchased the property, ensuring a just and equitable determination.

#### 4. Recommendation

It is recommended that the Minister for Treasury and Resources signs the attached draft direction – Appendix 1

#### 5. Reason for decision

This direction ensures that the legislative intent to support social housing is upheld. The exemption from Stamp Duty is designed to encourage the expansion of social housing stock.

Since the property will be part of the Langtry Gardens development, managed in alignment with the Housing Gateway and operated by Andium Homes Limited, applying Stamp Duty would contradict the intended policy outcome. The direction ensures equitable treatment consistent with social housing policy.

#### 6. Resource implications

There are no additional resource implications arising from the making of this direction, other than foregoing the Stamp Duty on the purchase.

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### **Ministerial Direction to the Designated Officer**

This direction is given to the Designated Officer under Article 13 of the Taxation (Land Transactions) (Jersey) Law 2009 regarding the exercise of discretion to remit or reduce Stamp Duty under Article 6 of the Stamp Duties and Fees (Jersey) Law 1998.

It applies to the purchase of 15 Le Clos Le Geyt, La Rue de Deloraine, St Saviour, by the Parish of St Saviour.

I understand that upon purchase, the property will be operated by Andium Homes Limited, in accordance with the Affordable Housing Gateway and the guidelines of the Minister for Housing.

In exercising discretion and determining what is just, please consider the hypothetical Stamp Duty outcome had Andium Homes Limited been the purchaser of the property.

Signed .....  
Minister Treasury and Resources

Date .....