

# STATES OF JERSEY



## DRAFT FINANCE (2011 BUDGET) (JERSEY) LAW 201-

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Lodged au Greffe on 26th October 2010  
by the Minister for Treasury and Resources

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STATES GREFFE





Jersey

## **DRAFT FINANCE (2011 BUDGET) (JERSEY) LAW 201-**

### **European Convention on Human Rights**

In accordance with the provisions of Article 16 of the Human Rights (Jersey) Law 2000 the Minister for Treasury and Resources has made the following statement –

In the view of the Minister for Treasury and Resources the provisions of the Draft Finance (2011 Budget) (Jersey) Law 201- are compatible with the Convention Rights.

(Signed) **Senator P.F.C. Ozouf**

## REPORT

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This Draft Law gives effect to proposals described in the Expenditure Proposals for 2012 and 2013 and Draft Budget Statement 2011.

### **Financial and manpower implications**

The financial and manpower implications are clearly identified at Part C of the Expenditure Proposals for 2012 and 2013 and Draft Budget Statement 2011 (P.157/2010)

### **European Convention on Human Rights**

Article 16 of the Human Rights (Jersey) Law 2000 requires the Minister in charge of a Projet de Loi to make a statement about the compatibility of the provisions of the Projet with the Convention rights (as defined by Article 1 of the Law). On 21st October 2010 the Minister for Treasury and Resources made the following statement before Second Reading of this Projet in the States Assembly –

In the view of the Minister for Treasury and Resources the provisions of the Draft Finance (2011 Budget) (Jersey) Law 201- are compatible with the Convention Rights.

## Explanatory Note

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*Article 1* sets the standard rate of income tax for the year of assessment 2011 at 20%.

*Article 2* increases the income tax exemption thresholds for a married couple, a married couple in which at least one spouse is aged 63 or more, a single person and a single person aged 63 or more. The increase is 1.1%, rounded up to the nearest multiple of £10. The increase has effect for the year of assessment 2011, and ensuing years.

*Article 3* increases the rate of goods and services tax from 3% to 5% with effect from 1st June 2011.

*Article 4* amends the Customs and Excise (Jersey) Law 1999 so as to increase duty on alcohol.

*Article 5* amends the Customs and Excise (Jersey) Law 1999 so as to increase duty on tobacco.

*Article 6* amends the Customs and Excise (Jersey) Law 1999 so as to increase duty on hydrocarbon oil.

*Article 7* amends in the Stamp Duties and Fees (Jersey) Law 1998 and the Taxation (Land Transactions) (Jersey) Law 2009 the scale of stamp duty or land transaction tax payable on the value of a property transaction. Currently, a flat rate of 3% applies to all transactions of a value in excess of £700,000. The amendment introduces an escalating rate applicable to such transactions, rising to a maximum rate of 5% for all transactions of a value in excess of £2 million. In the case of land transactions tax, other fixed, nominal costs are also increased, in line with the court fee increases specified in *Article 9*. The increase takes effect on 1st June 2011.

*Article 8* amends the Stamp Duties and Fees (Jersey) Law 1999 so as to amend the stamp duty payable on the value of immovable property devised by a will, with the effect that the rate is exactly the same as that applicable to a property transaction. The increase takes effect on 1st June 2011.

*Article 9* amends the Stamp Duties and Fees (Jersey) Law 1999 so as to increase court fees payable in respect of applications to the court, conduct of cases and associated activities. The majority of the fees have not been altered since 2004. The only change of significance since that date was the introduction, in last year's Budget, of a higher rate for each half day of a contested hearing before the Royal Court of a claim for more than £2 million.

*Article 10* provides for the citation of the Law and its commencement. With the exception of the changes in the rate of goods and services tax and the rates of stamp duty and land transaction tax on land, the Law would come into force on 1st January 2011.





Jersey

## **DRAFT FINANCE (2011 BUDGET) (JERSEY) LAW 201-**

### **Arrangement**

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#### **Article**

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Jersey

## **DRAFT FINANCE (2011 BUDGET) (JERSEY) LAW 201-**

**A LAW** to set the rate of income tax for 2011 and to amend the Income Tax (Jersey) Law 1961, the Goods and Services Tax (Jersey) Law 2007, the Customs and Excise (Jersey) Law 1999, the Stamp Duties and Fees (Jersey) Law 1998 and the Taxation (Land Transactions) (Jersey) Law 2009

*Adopted by the States* [date to be inserted]

*Sanctioned by Order of Her Majesty in Council* [date to be inserted]

*Registered by the Royal Court* [date to be inserted]

**THE STATES**, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

### **1 Standard rate of income tax for 2011**

There shall be levied and charged in Jersey for the year 2011, in accordance with, and subject to the provisions of, the Income Tax (Jersey) Law 1961<sup>1</sup>, income tax at the standard rate of 20 pence in the pound.

### **2 Income tax exemption thresholds**

(1) In Article 92A of the Income Tax (Jersey) Law 1961 –

(a) for paragraphs (2) and (3) there shall be substituted the following paragraph –

“(2) Subject to paragraphs (4), (5), (8) and (9) and Article 92B, where an individual proves, for the year of assessment –

(a) that he has his wife living with him; or

(b) that his wife is wholly maintained by him during the year of assessment and that he is not entitled, in computing the amount of his income for that year for the purposes of this Law, to make any deductions in respect of sums paid for the maintenance of his wife,

the threshold applicable in his case is –

- (i) if the individual also proves that, at the commencement of the year of assessment, either he or his wife was of the age of 63 years or more, £23,480;
- (ii) in any other case, £20,510.”;

- (b) for paragraphs (6) and (7) there shall be substituted the following paragraph –

“(6) Subject to paragraphs (8) and (9) and Article 92B, the threshold applicable in the case of an individual to whom, for the year of assessment, paragraph (2) does not apply is –

- (a) where the individual proves that, at the commencement of the year of assessment, he or she was of the age of 63 years or more, £14,270;
- (b) in any other case, £12,790.”.

- (2) This Article shall have effect for the year of assessment 2011 and ensuing years.

### 3 Rate of goods and services tax

- (1) In Article 8(1) of the Goods and Services Tax (Jersey) Law 2007<sup>2</sup> for the rate “3%” there shall be substituted the rate “5%”.
- (2) This Article shall come into force on 1st June 2011.

### 4 Excise duty: alcohol

In Part 2 of Schedule 1 to Customs and Excise (Jersey) Law 1999<sup>3</sup> for the amount specified in column 2 of the table in respect of goods specified in column 1 there shall be substituted the amount specified in column 3 of the table –

<i>1</i> <i>Paragraph</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
<b>1 Spirits</b>		
(a) small independent distiller	£11.72	£12.45
(b) all other	£23.43	£24.88
<b>2 Wines</b>		
Exceeding 1.2% volume but not exceeding 5.5% volume	£57.06	£60.60
Exceeding 5.5% volume but not exceeding 15% volume	£149.75	£159.03
Exceeding 15% volume but not exceeding 22% volume	£183.51	£194.89

<i>1</i>	<i>2</i>	<i>3</i>
<i>Paragraph</i>	<i>Existing amount</i>	<i>Substituted amount</i>
Exceeding 22% volume	£23.43	£24.88
<b>3 Beer</b>		
(a) small independent brewer, beer –		
(i) not exceeding 4.9% volume	£24.74	£26.27
(ii) exceeding 4.9% volume	£37.22	£39.53
(b) all other, beer –		
(i) not exceeding 4.9% volume	£49.47	£52.54
(ii) exceeding 4.9% volume	£74.44	£79.06
<b>4 Cider</b>		
(a) small independent cider-maker, cider –		
(i) not exceeding 4.9% volume	£23.15	£24.59
(ii) exceeding 4.9% volume	£34.83	£36.99
(b) all other, cider –		
(i) not exceeding 4.9% volume	£46.31	£49.18
(ii) exceeding 4.9% volume	£69.65	£73.97
<b>5 Other alcoholic beverages</b>	£23.43	£24.88.

### 5 Excise duty: tobacco

In Part 2 of Schedule 1 to Customs and Excise (Jersey) Law 1999 for the amount specified in column 2 of the table in respect of goods specified in column 1 there shall be substituted the amount specified in column 3 of the table –

<i>1</i>	<i>2</i>	<i>3</i>
<i>Paragraph</i>	<i>Existing amount</i>	<i>Substituted amount</i>
<b>6 Tobacco</b>		
(a) unprocessed tobacco	£163.74	£181.92
(b) cigars	£177.17	£196.84
(c) cigarettes	£221.55	£246.14
(d) hand-rolling tobacco	£188.31	£209.21

<i>1</i>	<i>2</i>	<i>3</i>
<i>Paragraph</i>	<i>Existing amount</i>	<i>Substituted amount</i>
(e) other types of processed tobacco	£171.48	£190.51.

## 6 Excise duty: hydrocarbon oil

In Part 2 of Schedule 1 to Customs and Excise (Jersey) Law 1999 for the amount specified in column 2 of the table in respect of goods specified in column 1 there shall be substituted the amount specified in column 3 of the table –

<i>1</i>	<i>2</i>	<i>3</i>
<i>Paragraph</i>	<i>Existing amount</i>	<i>Substituted amount</i>
<b>7(1) Hydrocarbon oil</b>		
(a) higher octane ultra low sulphur petrol	£42.61	£44.70
(b) all other low sulphur petrol	£40.92	£42.93
(c) ultra low sulphur diesel	£40.92	£42.93
(d) all other types of hydrocarbon oil	£44.27	£46.44.

## 7 Stamp duty and land transactions tax: land and buildings

(1) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998<sup>4</sup>, in items 13(a), 13(c), 13(h), 13(j), 13(k), 13(l)(2) and 13(n)(A) for clause (v) there shall be substituted the following clauses –

“(v) exceeds £700,000 but does not exceed £1,000,000	£13,000 in respect of the first £700,000, plus £3 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”.

(2) In the Schedule to the Taxation (Land Transactions) (Jersey) Law 2009<sup>5</sup> –

(a) for paragraph 2(1) there shall be substituted the following subparagraph –

“(1) Except as otherwise provided in the following provisions of this Schedule, LTT shall be charged on the value of a transaction described in Article 3(1)(a) or (b) at the rate of £60 plus, where the value of the transaction –

(a) does not exceed £50,000 –	50p for each £100 or part of £100 subject to a minimum of £10;
(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;
(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;
(d) 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;
(e) exceeds £700,000 but does not exceed £1,000,000 –	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof;
(f) 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;

(g) 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;
(h) 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.”.

- (b) in paragraphs 3, 3A(3)(a), 3A(3)(b)(i), 4(3), 5(2) and 9, for the amount “£50” there shall be substituted the amount “£60”;
- (c) in paragraphs 6(2) and 7(2) for the amount “£60” there shall be substituted the amount “£70”;
- (d) in paragraph 8 for the amount “£100” there shall be substituted the amount “£120”.

(3) This Article shall come into force on 1st June 2011.

### 8 Stamp duty: wills devising immovable property

- (1) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998 in item 46(1) for sub-paragraph (e) there shall be substituted the following sub-paragraphs –

“(e) exceeds £700,000 but does not exceed £1,000,000	£13,000 in respect of the first £700,000, plus £3 for each £100 or part of £100 in excess thereof	Application	Greffier
(f) 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	Application	Greffier
(g) 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	Application	Greffier

(h) 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	Application	Greffier”.
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(2) This Article shall come into force on 1st June 2011.

## 9 Stamp duty: court fees

(1) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the table there shall be substituted the amount specified in column 3 of the table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
<b>1 Acknowledgement of debt on table or au Greffe</b>		
1(ba)(i)	£50	£60
1(ba)(ii)(I)	£50	£60
1(d)	£50	£60
Paragraph (A) of the proviso to 1	£50	£60
Paragraph (B) of the proviso to 1	£5	£6
<b>2(1) Actions in the Petty Debts Court</b>		
2(1)(a)	£6	£7
2(1)(b)	£15	£18
2(1)(c)	£20	£24
2(1)(d)	£30	£36
2(1)(da)	£40	£48
2(1)(e)	£25	£30
2(1)(f)	£25	£30
2(1)(g)	£25	£30
2(1)(h)	£25	£30

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
<b>2(2) Actions in the Royal Court</b>		
2(2)(a)	£50	£60
2(2)(b)	£50	£60
2(2)(c)	£50	£60
2(2)(d)	£50	£60
2(2)(e)(i)	£300	£309
2(2)(e)(ii)	£1,000	£1,030
2(2)(f)	£25	£30
<b>3 Act of the Court registered in the register of obligations</b>	£25	£30
<b>4 Adoption</b>	£50	£60
<b>5 Application or declaration not otherwise provided for</b>	£50	£60
<b>6 Arbitration before Greffier</b>	£200	£240
<b>7 Arrest of debtor (saisie)</b>		
7(a)	£200	£240
7(b)	£50	£60
7(c)	£50	£60
7(d)	£200	£240
<b>8 Authority to practise</b>	£100	£120
<b>9 Casier judiciaire</b>	£50	£60
<b>10 Caveat in relation to the passing of a contract transferring immovable property</b>		
10(a)	£50	£60
10(b)	£50	£60
<b>11 Cession</b>	£50	£60
<b>13 Contracts</b>		
13(d1)	£50	£60
13(o)	£50	£60



<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
13(p)	£50	£60
13(q)	£50	£60
13(r)	£50	£60
13(s)	£50	£60
13(t)	£50	£60
13(u)	£50	£60
<b>14 Loi (1991) sur la copropriété des immeubles bâtis</b>		
14(a)	£150	£180
14(b)	£75	£90
<b>15 Copy of act or other document</b>		
15(a)	£10	£12
15(c)	£25	£30
<b>16 Deed poll</b>	£50	£60
<b>17 Dégrèvement</b>		
17(a)	£50	£60
17(b)	£200	£240
17(c)	£50	£60
<b>18 Désastre</b>		
18(a)	£100	£120
18(b)(i)	£100	£120
18(b)(ii)	£50	£60
18(b)(iii)	£200	£240
18(b)(iv)	£50	£60
18(b)(v)	£100	£120
18(b)(vi)	£100	£120
<b>19 Distraint (arrêt)</b>		
19(a)	£200	£240
19(b)(i)	£50	£60

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
19(b)(ii)	£50	£60
19(c)	£50	£60
19(d)	£100	£120
19(e)	£200	£240
<b>20 Documents (including wills) lodged au Greffe</b>	£50	£60
<b>21 Enrolment of acts and other documents au Greffe</b>	£25	£30
<b>22 Evidence of witness taken in writing before Viscount or Greffier</b>		
22(a)	£200	£240
22(b)	£6	£7
<b>23 Extracts or copies from Public Registry</b>		
23(a)(ii)	£25	£30
23(b)(i)	£250	£300
23(b)(ii)	£150	£180
23(b)(iii)	£150	£180
23(b)(iv)	£100	£120
23(b)(v)	£300	£360
<b>24 Guardian ad litem</b>	£25	£30
<b>25 Judgment debts</b>	£200	£240
<b>26 Judgments, registration of</b>		
26(a)	£100	£120
26(b)	£25	£30
<b>27 Legitimacy (Jersey) Law 1973</b>	£100	£120
<b>28 Licensing (Jersey) Law 1974</b>	£50	£60
<b>29 Jersey Gas Company (Jersey) Law 1989</b>		
29(a)	£120	£144

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
29(b)(i)	£3	£4
29(b)(ii)	£8	£10
29(c)(i)	25p	30p
29(c)(ii)	£10	£12
<b>30 Mental Health (Jersey) Law 1969</b>		
30(a)	£50	£60
30(b)	£50	£60
30(c)	£50	£60
30(d)	£50	£60
<b>31 Orders of justice and provisional orders</b>		
31(a)	£50	£60
31(b)(i)	£50	£60
31(b)(ii)	£25	£30
<b>32 Patents and designs</b>		
32(a)	£85	£102
32(b)(i)	£25	£30
32(b)(ii)	£50	£60
32(c)(iii)	£25	£30
<b>32A Political Parties (Registration) (Jersey) Law 2008</b>		
32A(a)	£50	£60
32A(b)	£50	£60
<b>33 Power of attorney</b>		
33(a)	£25	£30
33(b)	£25	£30
<b>34 Prisoner for debt (production before court)</b>	£200	£240
<b>35 Réalisation</b>		

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
35(a)	£50	£60
35(b)	£200	£240
<b>36 Remonstrance, representation or doléance</b>		
36(a)	£50	£60
36(b)	£300	£360
<b>37 Searches au Greffe</b>		
37(a)	£25	£30
37(b)	£10	£12
<b>38 Hearing of summons</b>		
38(a)	£25	£30
38(b)	£300	£360
38(c)	£200	£240
<b>39 Service or attempted service of summons by Viscount</b>		
39(a)	£50	£60
39(b)	£200	£240
39(c)	£25	£30
39(d)	£25	£30
39(e)	£200	£240
39(f)	£100	£120
<b>40 Service of summons</b>	£50	£60
<b>41 Taxation of costs by Greffier</b>	£37.50	£45
<b>42 Expulsion of refractory tenants</b>		
42(a)(i)	£50	£60
42(a)(ii)	£50	£60
42(b)	£200	£240
42(c)	£200	£240
<b>43 Trusts and corporations</b>	£50	£60

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
<b>44 Vue de justice</b>		
44(a)	£100	£120
44(b)	£50	£60
44(c)	£200	£240
44(d)	£50	£60
44(e)	£200	£240
44(e)	£500	£600
<b>45 Vue de Vicomte</b>		
45(a)	£50	£60
45(b)	£50	£60
45(c)	£200	£240
45(d)	£50	£60
45(e)	£200	£240
45(e)	£500	£600
<b>46 Wills devising immovable property</b>		
46(1)(a)	£10	£12
46(2)(a)	£50	£60
46(2)(b)	£150	£180
<b>47 Children (Jersey) Law 2002</b>		
47(a)	£90	£125
47(b)	£90	£125
47(c)	£90	£125
47(d)	£90	£125
47(e)	£90	£125
47(f)	£90	£125.

- (2) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998 for item 47(g) and (h) there shall be substituted the following item –

“(g)	An application made on Form C2 in the Children Rules 2005	£125	Application	Greffier”.
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- (3) For Part 2 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998 there shall be substituted the following Part –

**“PART 2**

**FEES IN MATRIMONIAL CAUSES**

	<b>Item</b>	<b>Stamp Duty</b>	<b>Chargeable Document</b>	<b>Designated Officer</b>
<b>1.</b>	<b>APPLICATION FOR LEAVE</b> to file petition	£250	The application	Greffier
<b>2.</b>	<b>INSTITUTING PROCEEDINGS</b>  to include filing petition, including all documents for service, issuing and renewing Greffier’s certificate and hearing an undefended cause -			
(a)	following grant of application for leave to file petition	£100	The petition	Greffier
(b)	in any other case	£250	The petition	Greffier
<b>3.</b>	<b>FILING AMENDED OR SECOND OR SUBSEQUENT PETITION</b>	£80	The petition	Greffier
<b>4.</b>	<b>FILING ANSWER TO PETITION</b> or cross-petition	£120	The answer	Greffier
<b>5.</b>	<b>HEARING DEFENDED CAUSE</b> - for each half day or part of a half day	£360	The <i>Billet</i>	Greffier
<b>6.</b>	<b>APPLYING FOR DECREE ABSOLUTE</b> (to include issue of one copy)	£40	The application	Greffier
<b>7.</b>	<b>ORIGINATING APPLICATION, SUMMONS OR NOTICE OF INTENTION TO PROCEED WITH APPLICATION FOR ANCILLARY RELIEF –</b>			
(a)	Application for consent order	£40	The application	Greffier

	<b>Item</b>	<b>Stamp Duty</b>	<b>Chargeable Document</b>	<b>Designated Officer</b>
(b)	application other than for consent order - filing summons or Form 16, fixing date, signing copy for service for preliminary directions hearing	£125	The summons or notice	Greffier
(c)	Any application, summons or notice of intention to proceed with application for ancillary relief not falling within (a) or (b)	£80	The summons or notice	Greffier
<b>8.</b>	<b>CONTESTED HEARING BEFORE THE COURT</b> for each half day or part of a half day	£360	The summons	Greffier
<b>9.</b>	<b>FILING NOTICE OF APPEAL</b> against Registrar's decision	£125	The Notice of Appeal	Greffier
<b>10.</b>	<b>APPEALS</b> , hearing by the Court of any appeal from an order of the Greffier, for each half day or part of a half day	£360	The <i>Billet</i>	Greffier
<b>11.</b>	<b>COMMISSION FOR EXAMINATION OF WITNESSES ABROAD</b> , issue of	£60	The application	Greffier
<b>12.</b>	<b>LETTERS OF REQUEST –</b>			
(a)	for service of process out of Jersey	£60	The undertaking	Greffier
(b)	for the examination of witnesses abroad	£60	The undertaking	Greffier
<b>13.</b>	<b>EVIDENCE –</b>			
(a)	taking of in writing by Viscount, for each half day or part or a half day	£240	The deposition	Greffier
(b)	Copy of transcript of, for each page	£7	Transcript	Greffier
<b>14.</b>	<b>SERVICE OR ATTEMPTED SERVICE BY VISCOUNT</b> , each party served (or attempted to serve)	At discretion of Viscount subject to a maximum of £120	The record	Viscount

	<b>Item</b>	<b>Stamp Duty</b>	<b>Chargeable Document</b>	<b>Designated Officer</b>
<b>15.</b>	<b>TAXING BILL OF COSTS</b> , for each half hour	£45	The bill	Greffier
<b>16.</b>	<b>COPY</b> Decree Nisi, Decree Absolute or other Act of Court, Memorandum of Agreement or other document, for each Act or document	£30	Copy	Greffier <sup>2</sup> .

- (4) In Part 3 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the table there shall be substituted the amount specified in column 3 of the table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
<b>1 Actions</b>		
1(a)	£50	£60
1(b)	£300	£360
<b>2 Caveats</b>	£50	£60
<b>3 Copies</b>		
3(b)	£10	£12
3(c)	£25	£30
<b>4 Document</b>	£50	£60
<b>5 Evidence</b>		
5(a)	£200	£240
5(b)	£6	£7
<b>6 Order of justice</b>	£50	£60
<b>7 Applications</b>	£300	£360
<b>8 Interventions or oppositions</b>	£50	£60
<b>9 Probate or letters of administration</b>		
9(2)(a)	£50	£60
9(2)(b)	£150	£180
<b>10 Representations to the Court</b>		



<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount</i>
10(a)	£50	£60
10(b)	£300	£360
<b>11 Searches</b>	£25	£30
<b>12 Summonses</b>		
12(a)	£50	£60
12(b)	£50	£60
<b>13 Trust corporations</b>	£500	£600
<b>14 Viscount as administrator</b>		
14(a)	£200	£240
14(b)	£100	£120
14(d)	£200	£240.

#### **10 Citation and commencement**

- (1) This Law may be cited as the Finance (2011 Budget) (Jersey) Law 201-.
- (2) Save as provided in Articles 3, 7 and 8 this Law shall come into force on 1st January 2011.

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- <sup>1</sup> *chapter 24.750*
  - <sup>2</sup> *chapter 24.700*
  - <sup>3</sup> *chapter 24.660*
  - <sup>4</sup> *chapter 24.960*
  - <sup>5</sup> *chapter 24.980*