

STATES OF JERSEY



DRAFT STAMP DUTIES AND FEES (AMENDMENT) (JERSEY) LAW 201-

Lodged au Greffe on 31st January 2018
by the Minister for Treasury and Resources

STATES GREFFE



Jersey

DRAFT STAMP DUTIES AND FEES (AMENDMENT) (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 Stamp Duties and Fees (Amendment) (Jersey) Law 201- are compatible with the Convention Rights.

Signed: **Senator A.J.H. Maclean**

Minister for Treasury and Resources

Dated: 30th January 2018

REPORT

BACKGROUND

The current position.

The [Stamp Duties and Fees \(Jersey\) Law 1998](#) (“the Law”) requires that payment of both stamp duty and judicial fees be made by means of physical stamps. These stamps are issued and sold by the Treasurer of the States under the direction and control of the Minister for Treasury and Resources. Physical stamps are required to be affixed to the chargeable document as defined in the schedules to the Law.

Stamp duty

The sale of the physical stamps is administered by the Treasury with the Judicial Greffe responsible for ensuring the correct stamp duty has been paid prior to registering a chargeable document in the Public Registry or with the Royal Court. The Treasurer of the States also administers any refund of stamp duty as may be requested.

Stamp duty is payable on transactions relating to immovable property (sales, leases etc.), on borrowings secured against immovable property which are registered in the Public Registry as well as on grants made by the Registrar of Probate for probate and letters of administration for moveable property situate in Jersey devised by will or acquired under an intestacy.

Stamp Duty for transactions registered in the Public Registry amounted to over £24.9 million in 2016. Stamp duty in relation to grants of probate was approximately £1.9 million in 2016.

Judicial fees

Judicial fees are payable in relation to actions before the Petty Debts Court, the Royal Court and the Court of Appeal and for a variety of work undertaken by the Viscount and the Greffier. The payment of judicial fees are also made through the purchasing of physical stamps. Judicial fees are small value and high volume.

The value of judicial fees collected was over £1.2 million in 2016.

THE DRAFT AMENDMENTS TO THE STAMP DUTIES AND FEES (JERSEY) LAW 1998

Reasons for the change in the Law

The proposal to amend the Law was first suggested in a report dated 18th April 2002 written by Jurat P.G. Blampied O.B.E. and entitled “*The Collection of Fees in the Judicial Greffe and the Viscount’s department, and the associated operations*” (“Blampied Report”). The Blampied Report contained a number of recommendations for the Judicial Greffe and the Viscounts Department relating to the efficiency of, and procedures adopted for the collecting of judicial fees in the Judicial Greffe and the Viscount’s Department.

One of the recommendations contained in the Blampied Report to be implemented by the Judicial Greffe and the Viscounts Department, namely the revision of fees to more fully reflect the cost of providing the service involved, has taken place and was given effect by the Stamp Duties and Fees (No. 3) (Jersey) Regulations 2004 ([R&O.75/2004](#)). The revision of fees chargeable in relation to appeals to the Court of Appeal and for registration of Trade Marks has also been implemented.

A principal recommendation in the Blampied Report was that the Judicial Greffe and the Viscount's Department progress legislative changes to allow for payment of judicial fees by cheques and other means. This was part of a process aimed to make judicial departments more accountable for the collection of charges made for services they provide and to eliminate the need for the Treasury Cashiers to sell physical stamps on behalf of the Judicial Greffe and the Viscounts Department.

Whilst the Treasury have allowed the purchase of physical stamps through payment by cheque, cash and debit card there remains the requirement for a physical stamp to be purchased and affixed to a document. In an increasingly digital world the requirement to visit Treasury Cashiers to purchase a physical stamp for affixing to a document looks increasingly out-dated. There has also been a call from Advocates in private practice for a more efficient mechanism for the payment of stamp duties.

There is a need to listen to the voice of our customers and to modernise the payment process for stamp duty. The Treasury have been working collaboratively with the judicial departments and Law Draftsman's Office to bring forward amendments to the Stamp Duties and Fees (Jersey) Law 1998 that supports Public Sector Reform and E-government initiatives and will enable digital methods of payment to be developed.

The future position

The Law amends the Stamp Duties and Fees (Jersey) Law 1998 so that stamp duty is no longer payable by means of physical stamps. In future stamp duty must be paid to the Treasurer of the States in such manner as he or she may require.

The amendments will enable it to be determined that stamp duty can be paid through a range of payment channels which will then facilitate the development of digital channels such as bank transfer, web payments and faster payments. The Treasury have been working closely with the judicial departments and ISD to progress potential digital solutions which would enable Advocates to provide an electronic notification of a transaction and stamp duty due via an online form. Payment will be made via bank transfer/faster payments in advance of the transaction being completed using the reference number provided by the online form notification.

It is expected that in the future digital payment arrangements could be also made available for trust companies and the debt collection agencies for the payment of judicial fees.

In the meantime, payment by litigants in person by cash, cheque or debit/credit card will continue to be possible. Administrative arrangements will be made to ensure that overseas applicants for grants of probate/letters of administration pay in advance.

Collective responsibility under Standing Order 21(3A)

The Council of Ministers has a single policy position on this proposition, and as such, all Ministers, and the Assistant Ministers for Treasury and Resources, are bound by the principle of collective responsibility to support the proposition, as outlined in the Code of Conduct and Practice for Ministers and Assistant Ministers ([R.11/2015](#) refers).

Financial and manpower implications

The draft Stamp Duties and Fees (Amendment) (Jersey) Law 201- in itself does not result in any additional financial costs to the States.

The system design costs of implementing the new Stamp Duty payment processes, once agreed, will be met from within existing resources. The new payment process will be reviewed on implementation and where necessary existing resources

reallocated to ensure that stamp duties are efficiently administered under the new arrangements.

Human Rights

No human rights notes are annexed because the draft Law has been reviewed by the Law Officers' Department to ensure compliance with the European Court of Human Rights and it was determined that none of the amendments made give rise to any human rights issues.

Explanatory Note

This Law amends the Stamp Duties and Fees (Jersey) Law 1998 (“principal Law”) so that stamp duty is no longer payable by means of physical stamps. *Article 1* is an interpretation provision.

Article 2 amends the provision in the principal Law which requires stamp duty to be paid by means of stamps affixed to the chargeable documents specified in the Schedule. Instead stamp duty must be paid to the Treasurer of the States in such manner as he or she may require. *Article 2* also provides that types of chargeable document and the titles of officers to whom stamp duty is payable are set out in 3 separate Schedules which substitute the existing single Schedule.

Article 3 allows the States to amend the Schedules by Regulations (in place of the current power to amend the single Schedule).

Article 4 amends the provision in the principal Law concerning where too little stamp duty has been paid so as to remove the requirement to affix stamps to an affidavit.

Article 5 replaces references in the current Schedule which refer to Jersey Homebuy contracts so that they refer to the correct Schedule substituted by the amendments explained in relation to *Article 2* above.

Article 6 amends the provision in the principal Law exempting payment of stamp duty on financial grounds following a certificate from the Viscount so as to remove the reference to fixed stamps and the requirement to mark the supporting affidavit as exempt.

Article 7 removes references in the principal Law to stamped documents in respect of registration of chargeable documents and makes it clear that a document cannot be registered in the Public Registry or with the Royal Court unless the Judicial Greffier is satisfied that the correct amount of stamp duty has been or will be paid. A similar provision is made so that probate or administration cannot be issued unless the Judicial Greffier is so satisfied.

Article 8 removes the reference in the principal Law to a stamped chargeable document in respect of stamp duty refunds where a chargeable document is not used.

Article 9 removes the reference in the principal Law to a stamped corrective affidavit where too little stamp duty has been paid to refer simply to a corrective affidavit.

Article 10 inserts a transitional provision to the effect that, notwithstanding the commencement of this Law, any stamps issued and sold by the Treasurer of the States before the date this Law comes into force may continue to be used to pay stamp duty for 2 years after commencement as if this Law were not in force.

Article 11 gives effect to the Schedule, which substitutes 3 separate Schedules for the current Schedule as explained in relation to *Article 2* above.

Article 12 gives the title of this Law and provides that it will come into force 7 days after the day it is registered.



Jersey

DRAFT STAMP DUTIES AND FEES (AMENDMENT) (JERSEY) LAW 201-

Arrangement

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Jersey

DRAFT STAMP DUTIES AND FEES (AMENDMENT) (JERSEY) LAW 201-

A LAW to amend further the Stamp Duties and Fees (Jersey) Law 1998

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 Interpretation

In this Law “principal Law” means the Stamp Duties and Fees (Jersey) Law 1998¹.

2 Article 2 amended

In Article 2 of the principal Law –

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

“(1) Subject to Articles 6, 6A and 7, in respect of each item numbered in the first column and described in the second column of a table in Schedule 1, 2 or 3, for each chargeable document referred to in the fourth column of that table there shall be payable the amount of stamp duty set out opposite that chargeable document in the third column of that table.

(1A) Stamp duty in respect of a chargeable document shall be collected by the designated officer described in the fifth column of a table in Schedule 1, 2 or 3 opposite that description of document and paid to the Treasurer of the States in such manner as the Treasurer may require.

(1B) Stamp duty paid to the Treasurer under paragraph (1A) shall accrue to the annual income of the States.”;

(b) paragraphs (2), (3) and (4) shall be repealed;

- (c) in paragraph (7) for the word “shall” there shall be substituted the word “may”.

3 Article 3 substituted

For Article 3 there shall be substituted the following Article –

“3 Regulations

The States may by Regulations amend Schedules 1, 2 and 3.”.

4 Article 5 amended

For Article 5(5) of the principal Law there shall be substituted the following paragraph –

- “(5) Where a person on applying for a grant of probate or administration has paid too little stamp duty as a result of under-estimating the net value of the personal estate of the deceased, such person shall, within 6 months after the true net value of such personal estate has been ascertained, deliver to the Greffier a corrective affidavit as to the true net value of the personal estate of the deceased, and the difference between the amount of stamp duty paid and the amount of stamp duty properly payable shall be paid by that person.”.

5 Article 6A amended

In Article 6A(2) of the principal Law for the words “item (d) or item 13(u) of Part 1 of the Schedule” there shall be substituted “item 1(d) or item 13(u) in a table in paragraph 3 in Schedule 1”.

6 Article 7 amended

In Article 7 of the principal Law –

- (a) in paragraph (1) after the words “indigent person from payment of stamp duty” there shall be inserted the words “for any chargeable document”;
- (b) for paragraph (3) there shall be substituted the following paragraph –

“(3) Where a certificate granted under paragraph (1) is produced to a designated officer in relation to the proceedings to which the certificate relates, no stamp duty shall be payable for any chargeable document to which the certificate relates.”.

7 Article 8 amended

In Article 8 of the principal Law –

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

“(1) A chargeable document shall not be registered in the Public Registry or with the Royal Court unless the Greffier is satisfied that the correct amount of stamp duty payable in respect of such chargeable document has been or will be paid.”;

(b) paragraph (3) shall be repealed;

(c) for paragraph (4) there shall be substituted the following paragraph –

“(4) The net value of the personal estate of the deceased shall be sworn in the oath leading to the grant of probate or administration and the Greffier shall not allow probate or administration to be issued unless he is she is satisfied that the correct amount of stamp duty payable under this Law in respect of the estate has been or will be paid.”.

8 Article 9 amended

For Article 9(1) of the principal Law there shall be substituted the following paragraph –

“(1) Save as provided by paragraph (2), where any chargeable document for which stamp duty has been paid is not used, the Treasurer of the States shall refund the value of the stamp duty that has been paid.”.

9 Article 11 amended

For Article 11(2) there shall be substituted the following paragraph –

“(2) A person who fails to deliver to the Greffier within 6 months a corrective affidavit as required by virtue of Article 5(5), shall be guilty of an offence and shall be liable to a fine of level 3 on the standard scale.”.

10 Article 12A inserted

After Article 12 there shall be inserted the following Article –

“12A Transitional provision

(1) Notwithstanding the commencement of the Stamp Duties and Fees (Amendment) (Jersey) Law 201-², subject to paragraph (2), stamp duty may continue to be payable as if that Law were not in force by means of stamps which, before the date of commencement, were issued and sold by the Treasurer of the States.

(2) Stamp duty shall not be payable under paragraph (1) on or after the date that is 2 years after the date the Stamp Duties and Fees (Amendment) (Jersey) Law 201- comes into force.”.

11 Schedule substituted

In the Schedule to the principal Law –

- (a) for the headings and sub-headings “Schedule, (Article 2), (Part 1), Judicial Fees” and Part 1, there shall be substituted Schedule 1 set out in Schedule 1 to this Law;
- (b) for Part 2 there shall be substituted Schedule 2 set out in Schedule 2 to this Law;
- (c) for Part 3 there shall be substituted Schedule 3 set out in Schedule 3 to this Law.

12 Citation and commencement

This Law may be cited as the Stamp Duties and Fees (Amendment) (Jersey) Law 201- and shall come into force 7 days after the day it is registered.

SCHEDULE 1

(Article 11)

PART 1 OF THE SCHEDULE SUBSTITUTED**“SCHEDULE 1**

(Article 2)

JUDICIAL FEES**1 Lettered Rates**

In the column headed ‘Stamp Duty, by Figure or Rate’ in the tables in paragraph 3, the amounts represented by the lettered rates (if shown) in those tables 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	£250 in respect	Contract	Greffier

	Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
	not exceed £300,000	of the first £50,000, plus £1.50 for each £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 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	Contract	Greffier

	Item 13	Stamp Duty by Figure or Rate	Chargeable Document	Designated Officer
		£100 or part of £100 in excess thereof		
	Provided that in the case of a contract concerning land on which a dwelling is, or is to be, constructed, for sub-paragraphs (vi), (vii) and (viii) there shall be substituted the following sub-paragraphs –			
	(vi) exceeds £1,000,000 but does not exceed £1,500,000	£22,000 in respect of the first £1,000,000 plus £4 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(vii) exceeds £1,500,000 but does not exceed £2,000,000	£42,000 in respect of the first £1,500,000 plus £5 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(viii) exceeds £2,000,000 but does not exceed £3,000,000	£67,000 in respect of the first £2,000,000 plus £6 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(ix) exceeds £3,000,000 but does not exceed £6,000,000	£127,000 in respect of the first £3,000,000 plus £8 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(x) exceeds £6,000,000	£367,000 in respect of the first £6,000,000 plus £9 for each £100 or part of £100 in excess thereof	Contract	Greffier

3 Tables of judicial fees

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
1.	ACKNOWLEDGEMENT OF DEBT ON TABLE OR AU GREFFE –			
(aa)	Where – (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 £450,000 or less –			
	(A) where the amount secured does not exceed £350,000	NIL	<i>Billet</i>	Greffier
	(B) where the amount secured exceeds £350,000 but does not exceed £450,000	NIL in respect of the first £350,000 plus 25p for each £100 or part of £100 in excess thereof, subject to a minimum of £25	<i>Billet</i>	Greffier
(b)	Where the borrower produces to the designated officer a letter	£5	<i>Billet</i>	Greffier

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	from the Comptroller of Taxes confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961 ³			
(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			

Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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 (<i>rayé</i>) 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 –			
<ul style="list-style-type: none"> (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 			
<ul style="list-style-type: none"> (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, 			
(or if the dwelling is not yet constructed, it will comply with either sub-clause (a) or (b) when constructed);			

	Item 1.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(E) the borrower to whom clause (D)(a) applies or the occupier to whom clause D(b) applies is a person who – <ul style="list-style-type: none"> (i) has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013⁴, other than by virtue of Regulation 2(1)(e) of those Regulations, (ii) has Licensed status in accordance with those Regulations, or (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 			
	(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).			
(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>				
(A)	under paragraph (a) or (c) of this item shall be rate F; and			
(B)	under paragraph (b) of this item shall be rate B			

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
2.	ACTIONS –			
(1)	In the Petty Debts Court –			
	(a) Where the claim does not exceed £100	£7	Claim Summary	Greffier
	(b) Where the claim exceeds £100 but does not exceed £500	rate B	Claim Summary	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(c) Where the claim exceeds £500 but does not exceed £1,000	rate C	Claim Summary	Greffier
	(d) Where the claim exceeds £1,000 but does not exceed £5,000	rate F	Claim Summary	Greffier
	(da) Where the claim exceeds £5,000	rate G	Claim Summary	Greffier
	(e) For expulsion of a refractory tenant	rate G	Claim Summary	Greffier
	(f) In pursuance of the Separation and Maintenance Orders (Jersey) Law 1953 ⁵ or the Maintenance Orders (Facilities for Enforcement) (Jersey) Law 2000 ⁶	rate E	Claim Summary	Greffier
	(g) Each intervention or opposition made during the hearing	rate E	Intervention or Opposition	Greffier
	(ga) Hearing of the action in a case, or any interlocutory matter in a case, for each day or part of a day where – (i) the court appoints a special day for judging a dispute between parties, whether or not witnesses are heard, and (ii) the claim exceeds £3,000	rate J	<i>Billet</i> or application	Greffier
	(h) Fixing a date for a trial or hearing	rate C	Application or Claim Summary	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	rate F	<i>Billet</i> or	Greffier

	Item 2.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	counterclaim in an action		Counterclaim	
	(b) Before the Superior Number	rate F	<i>Billet</i>	Greffier
	(c) Appeal to the Inferior Number	rate F	Notice of Appeal	Greffier
	(d) Setting down for hearing	rate F	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 –		<i>Billet</i> or application	Greffier
	(i) where the claim does not exceed £2 million	rate J		
	(ii) where the claim exceeds £2 million	rate M		
	(f) Each intervention or opposition made during the course of an action	rate E	Intervention or Opposition	Greffier

	Item 3.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
3.	ACT OF THE COURT REGISTERED IN THE REGISTER OF OBLIGATIONS , cancellation of	rate E	Act, Affidavit or Declaration	Greffier

	Item 4.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
4.	ADOPTION , application and hearing under the Adoption (Jersey) Law 1961 ⁷	rate G	Application	Greffier

	Item 5.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
5.	APPLICATION OR DECLARATION , not otherwise provided for in this Schedule	rate F	Application or Declaration	Greffier

	Item 6.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
6.	ARBITRATION BEFORE GREFFIER , for each attendance, fee payable by the plaintiff, for each half day or part of a half day	rate L	Record	Greffier

	Item 7.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
7.	ARREST OF DEBTOR (SAISIE) –			
(a)	Arrest and notification	At discretion of Viscount subject to a maximum of rate L	Order of justice, provisional order or Act of the Court	Viscount
(b)	Discharge of arrest	rate G	Record	Viscount
(c)	Accepting surety to release arrest of debtor, or to produce debtor before Court on pain of satisfying judgment	rate G	Record	Viscount
(d)	Attending to arrest debtor, arrest not effected	At discretion of Viscount subject to a maximum of rate L	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.

	Item 8.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
8.	AUTHORITY TO PRACTISE as an architect, dentist, medical practitioner, optician, veterinary surgeon	rate H	Application	Greffier

	Item 9.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
9.	CASIER JUDICIAIRE , certificate relating to criminal convictions	rate G	Certificate	Greffier

	Item 10.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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.				

	Item 11.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
11.	CESSION , application to Court to make <i>cession</i> , and posting of notice	rate G	Application	Greffier

	Item 12.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
12.	COMMISSION PAYABLE IN RESPECT OF THE ADMINISTRATION BY THE VISCOUNT of property other than property <i>en désastre</i> –			
(a)	In respect of money or assets	10%	Record	Viscount

	Item 12.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	received			
(b)	On any money or assets paid out or distributed	2½%	Record	Viscount

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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 the table 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 £300,000	NIL	Contract	Greffier
(ii)	exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(iii) exceeds £400,000 but does not exceed £450,000	the amount of stamp duty that would have been payable if paragraph (a) had applied reduced by the following formula: $5,000 - ((V - 400,000) \times 10\%)$ Where V 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 the sale	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 who has Entitled status in accordance with the Control of Housing and Work (Residential and Employment Status) (Jersey) Regulations 2013 ⁸ , 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 –				

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(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 <i>rente nouvelle</i> , or of one or more simple <i>conventionnel</i> hypothecs, in association with a contract of purchase falling to be charged under paragraph (b) of this item or in association with a contract of lease, or transfer of lease, falling to be charged under paragraph (m) of this item, where – (i) the contract of creation of the <i>rente nouvelle</i> , 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 <i>rente nouvelle</i> or the capital sum hypothecated, in respect of duty due			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	before 1st January 2015, does not exceed £450,000 or, in respect of duty due on or after that date, does not exceed £400,000, if that value or sum –			
	(A) does not exceed £300,000	NIL	Contract	Greffier
	(B) exceeds £300,000 (but does not exceed the amount determined under sub-paragraph (iii))	NIL in respect of the first £300,000 plus 25p for each £100 or part of £100 in excess thereof, subject to a minimum of £25	Contract	Greffier
(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 the relevant contracts qualify for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961 ⁹	rate F	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) of this item 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 part of £100 of the consideration for the sale subject to a minimum of £5	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(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 sous-partage	£5 for each page of the contract subject to a minimum of £10	Contract	Greffier
(j)	Of sale, gift, cession or other			

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	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 ¹⁰ or Article 48 of the Civil Partnership (Jersey) Law 2012 ¹¹ , 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 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;			

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

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		£100 or part of £100 in excess thereof		
	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 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 may be, 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 the lessee, sub-lessee, transferee or licensee,		Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	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 ¹² (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 £300,000	NIL	Contract	Greffier
	(ii) exceeds £300,000 but does not exceed £400,000	NIL in respect of the first £300,000 plus £1 for each £100 or part of £100 in excess thereof	Contract	Greffier
	(iii) exceeds £400,000 but does not exceed £450,000	the amount of stamp duty that would have been payable if paragraph (1)(2) had applied reduced by the following formula: $5,000 - ((V - 400,000) \times 10\%)$ 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	Contract	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		passing of the contract		
	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 ¹³ , 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	rate F	Power of attorney or letters	Greffier

	Item 13.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	attainment of majority			
(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 contract by the Bailiff	rate E	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, according to the case, produces to the designated officer a letter from the Comptroller of Taxes confirming that it qualifies for exemption from income tax pursuant to Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961 ¹⁴	rate F	Contract	Greffier
(u)	In all cases under this item, for each document registered	rate F	Contract, power of attorney or letters	Greffier

	Item 14.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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

	Item 15.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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.				

	Item 16.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
16.	DEED POLL , registration of	rate E	Application	Greffier

	Item 17.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
17.	<i>DEGREVEMENT</i> –			
(a)	Application to Court for permission to conduct <i>dégrévement</i>	rate G	Application	Greffier
(b)	Conduct of <i>dégrévement</i> by Greffier, for each half day or part of a half day	rate L	Record of <i>dégrévement</i>	Greffier
(c)	Putting into possession a person entitled after a <i>dégrévement</i> for each <i>corpus fundi</i>	rate G	Record	Viscount

	Item 18.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
18.	<i>DESASTRE</i> –			
(a)	Application to the Court to declare the movable property (<i>biens meubles</i>) of a person <i>en désastre</i>	rate I	Application	Greffier
(b)	Viscount –			
	(i) attending the taking of an inventory of movable property sequestrated	rate I	Copy of Viscount's accounts	Viscount
	(ii) preparing notice requiring creditors to file claims	rate E	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	rate J	Copy of Viscount's accounts	Viscount
	(iv) preparing notice concerning inspection of statements of claim	rate E	Copy of Viscount's accounts	Viscount
	(v) making arrangements for, and preparing notice of, sale	rate H	Copy of Viscount's accounts	Viscount
	(vi) attending sale	rate H	Copy of Viscount's accounts	Viscount
(c)	Commission on –			

	Item 18.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	(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

	Item 19.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
19.	DISTRAINT (<i>ARRET</i>), 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 rate L	Order of justice, provisional order or Act of the Court	Viscount
(b)	Acceptance of surety –			
	(i) to avoid distraint	rate G	Record	Viscount
	(ii) to release distraint	rate G	Record	Viscount
	(c) Renewal of distraint	rate G	Record	Viscount
(d)	Making arrangements for, and preparing notices of, sale; attendance at sale, and commission on amount realised; registration and notice of sale	rate I 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 rate L	Order of justice, provisional order or Act of the Court	Viscount

	Item 20.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
20.	DOCUMENTS (INCLUDING WILLS) LODGED <i>AU GREFFE</i>, for each document	rate F	Document lodged	Greffier

	Item 21.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
21.	ENROLMENT OF ACTS AND OTHER DOCUMENTS AU GREFFE , for each document	rate E	Act or document enrolled	Greffier

	Item 22.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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	rate L	Deposition	Viscount
(b)	Copy of transcript of, for each page	rate B	Transcript	Viscount

	Item 23.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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

	Item 24.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
24.	GUARDIAN AD LITEM , appointment of	rate E	Application	Greffier

	Item 25.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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 rate L	Act of Court	Viscount

	Item 26.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
26.	JUDGMENTS, REGISTRATION OF , under Judgments (Reciprocal Enforcement) (Jersey) Law 1960 ¹⁵ –			
(a)	Application for	rate H	Application	Greffier
(b)	Application for a certified copy of a judgment obtained in the Royal Court	rate C	Affidavit	Bailiff

	Item 27.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
27.	LEGITIMACY (JERSEY) LAW 1973 ¹⁶ , presentation and hearing of petition for decree of legitimacy or illegitimacy	rate H	Petition	Greffier

	Item 28.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
28.	LICENSING (JERSEY) LAW 1974 ¹⁷ , each application (other than an application to which the Licensing (Licence Fees) (Jersey) Regulations 2007 ¹⁸ apply) and each declaration made in pursuance of the Law to the Licensing Assembly or the Royal	rate F	Application or declaration	Greffier

	Item 28.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	Court			

	Item 29.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
29.	JERSEY GAS COMPANY (JERSEY) LAW 1989¹⁹ –			
(a)	Delivery of copy of statement of members or shareholders of the Company (Article 12(2))	rate H	Statement	Greffier
(b)	Searches –			
	(i) for each personal search	rate B	Search ticket	Greffier
	(ii) for each postal search	rate B	Letter of application	Greffier
(c)	Copies –			
	(i) copy of, or extract from, registered particulars of the Company, each page	rate A	Application	Greffier
	(ii) Greffier's certificate and signature	rate C	Application	Greffier

	Item 30.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
30.	MENTAL HEALTH (JERSEY) LAW 1969²⁰ –			
(a)	Application to deal with interdict's property (Article 43(17)) –			
	(i) in the case of a professional application	rate F	Application	Greffier
	(ii) in any other case	rate I	Application	Greffier
(b)	Application for appointment of acting nearest relative (Article 32)	rate F	Summons	Greffier
(c)	Application for discharge or variation of order appointing acting nearest relative (Article 33)	rate F	Summons	Greffier

	Item 30.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(d)	Application for leave to institute proceedings (Article 50(2))	rate F	Summons	Greffier

	Item 31.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
31.	ORDERS OF JUSTICE AND PROVISIONAL ORDERS –			
(a)	Order of justice signed by Bailiff	rate E	Order of justice	Bailiff
(b)	Provisional order –			
	(i) signed by Bailiff	rate E	Provisional order	Bailiff
	(ii) signed by Judge of Petty Debts Court	rate E	Provisional order	Greffier

	Item 32.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
32.	PATENTS AND DESIGNS under Patents (Jersey) Law 1957 ²¹ and Registered Designs (Jersey) Law 1957 ²² –			
(a)	Application for registration	rate G	Application	Greffier
(b)	Searches –			
	(i) for each personal search	rate C	Search ticket or letter of application	Greffier
	(ii) for each postal search	rate E	Search ticket or letter of application	Greffier
(c)	Copies –			
	(i) copy of certificate of registration	rate A	Application	Greffier
	(ii) copy of, or extract from, register, each page	rate A	Application	Greffier
	(iii) Greffier's certificate and signature	rate C	Application	Greffier

	Item 32A.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
32A.	POLITICAL PARTIES (REGISTRATION) (JERSEY) LAW 2008²³			
(a)	Application for registration of political party	rate E	Application	Greffier
(b)	Application to change name or abbreviation of name of a registered political party or to register or change the emblem of a registered political party	rate E	Application	Greffier
(c)	Copy of constitution or statement of accounts, per page	rate A	Application	Greffier

	Item 33.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
33.	POWER OF ATTORNEY –			
(a)	Registration of	rate E	Power of attorney	Greffier
(b)	Registration of declaration abandoning or revoking	rate E	Declaration	Greffier

	Item 34.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
34.	PRISONER FOR DEBT, conducting from prison to Court and from Court to prison	rate L	Application to produce debtor before Court	Viscount

	Item 35.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
35.	REALISATION under Loi (1880) sur la Propriété Foncière ²⁴ –			
(a)	Application to carry out a <i>réalisation</i>	rate G	Application	Greffier
(b)	Preparation and conduct of proceedings by Greffier, for each half day or part of a half day	rate L	List of creditors	Greffier

	Item 36.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
36.	REMONSTRANCE, REPRESENTATION OR DOLEANCE –			
(a)	Presentation to Court	rate G	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	rate L	Remonstrance, representation or <i>doléance</i>	Greffier

	Item 37.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
37.	SEARCHES AU GREFFE, excluding searches otherwise provided for in a 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

	Item 38.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
38.	SUMMONS, HEARING OF –			
(a)	Fixing date for hearing before the Greffier	rate C	Summons	Greffier
(b)	Contested order by the Court, each half day or part of a half day	rate K	Summons	Greffier
(c)	Contested order by the Greffier, each half day or part of a half day	rate J	Summons	Greffier

	Item 39.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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	rate G		Viscount

	Item 39.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
(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 rate J		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)	Certifying each copy of an order of justice, remonstrance, representation or <i>doléance</i>	rate E	Record	Viscount
(d)	On a debtor requiring the debtor to pay a claim within 2 months on pain of <i>dégrèvement</i>	At discretion of Viscount subject to a maximum of rate J	Record	Viscount
(e)	Any summons or notice not otherwise provided for	At discretion of Viscount subject to a maximum of rate J	Record	Viscount

	Item 40.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
40.	SUMMONS, SERVICE OF, order for service out of jurisdiction and/or substituted service	rate E	Order	Bailiff or Greffier

	Item 41.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
41.	TAXATION OF COSTS BY GREFFIER, for each half hour	rate E	Bill of costs	Greffier

	Item 42.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
42.	TENANTS, EXPULSION OF REFRACTORY under Loi (1919) sur la location de biens-fonds ²⁵ and Loi (1946) concernant l'expulsion des locataires réfractaires ²⁶ –			
(a)	Notice to quit served on –			
	(i) a tenant at the instance of a	At discretion of	Record	Viscount

	Item 42.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	landlord	Viscount subject to a maximum of rate G		
	(ii) a landlord at the instance of a tenant	At discretion of Viscount subject to a maximum of rate G	Record	Viscount
(b)	Notice of eviction served on a tenant	At discretion of Viscount subject to a maximum of rate J	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 rate L	Act of the Court	Viscount

	Item 43.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
43.	TRUSTS AND CORPORATIONS under Loi (1862) sur les teneures en fideicommiss et l'incorporation d'associations ²⁷ , application for creation or extension of a trust or an Act of incorporation	rate E	Application	Greffier

	Item 44.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
44.	VUE DE JUSTICE –			
(a)	Preparation of list of <i>voyeurs</i> or experts	rate J	Record of service	Viscount
(b)	Service of summons on each <i>voyeur</i> or expert	rate G	Record of service	Viscount
(c)	Viscount or Bailiff attending at <i>Vue</i> , each half day or part of a half day	rate L	Record of service	Viscount
(d)	Each attendance by Viscount for which provision is not otherwise made	rate G	Record of service	Viscount
(e)	Preparation and record of the <i>Vue</i>	At discretion of Viscount subject	Record	Greffier

	Item 44.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		to a minimum of £350 and a maximum of £750		

	Item 45.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
45.	<i>VUE DE VICOMTE</i> –			
(a)	Preparation of list of experts	rate J	Record	Viscount
(b)	Service of summons on each expert	rate G	Record	Viscount
(c)	Viscount attending at <i>Vue</i> , each half day or part of a half day	rate L	Record	Viscount
(d)	Each attendance for which provision is not otherwise made	rate G	Record	Viscount
(e)	Record of the <i>Vue</i>	At discretion of Viscount subject to a minimum of £350 and a maximum of £750	Record	Viscount

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
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	Application	Greffier
	(b) exceeds £50,000 but does	£250 in respect	Application	Greffier

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	not exceed £300,000	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	Application	Greffier
	(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	Application	Greffier
	(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 £4 for each £100 or part of £100 in excess thereof	Application	Greffier
	(g) exceeds £1,500,000 but does not exceed £2,000,000	£42,000 in respect of the first £1,500,000 plus £5 for each £100 or part of £100 in excess thereof	Application	Greffier
	(h) exceeds £2,000,000 but does not exceed £3,000,000	£67,000 in respect of the first £2,000,000 plus £6 for each	Application	Greffier

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
		£100 or part of £100 in excess thereof		
	(i) exceeds £3,000,000 but does not exceed £6,000,000 –	£127,000 in respect of the first £3,000,000 plus £8 for each £100 or part of £100 in excess thereof	Application	Greffier
	(j) exceeds £6,000,000 –	£367,000 in respect of the first £6,000,000 plus £9 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	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, as the case may be, the net value of that property shall be disregarded in determining the net value of the immovable property devised;				
(AA) where the testator devises immovable property, whether as sole devisee or jointly with others –				
<p>(a) to a corporation, association or trust, or a non-profit organization, described in Article 115(a), (aa) or (ab) of the Income Tax (Jersey) Law 1961²⁸; and</p> <p>(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,</p> <p>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);</p>				
(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				

	Item 46.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
	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.			

	Item 47.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
47.	CHILDREN (JERSEY) LAW 2002²⁹			
(a)	Application for order in relation to parental responsibility (Article 5(1)(a) and (2))	rate G	Application	Greffier
(b)	Application for order appointing guardian (Article 7(1))	rate G	Application	Greffier
(c)	Record of disclaimer of appointment as guardian (Article 8(6))	rate G	Record	Greffier
(d)	Application for contact order, prohibited steps order, residence order or specific issue order (Article 10)	rate G	Application	Greffier
(e)	Application for leave to change child's surname or to remove child from Jersey (Article 14(1))	rate G	Application	Greffier
(f)	Application for order relating to financial provision (Schedule 1)	rate G	Application	Greffier
(g)	An application made on Form C2 in the Children Rules 2005 ³⁰	rate G	Application	Greffier
<p>Notwithstanding the above sub-paragraphs, if an application referred to in any of the above sub-paragraphs is required to be made on Form C1 in the Children Rules 2005 and is required to be accompanied by an application for special leave in Form C2 in those Rules, no fee is payable in relation to the application made in Form C1.</p> <p>No fee is payable in relation to an application referred to in Rule 6 of the Children Rules 2005.</p>				

	Item 48.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
48.	PLANNING APPEALS “ON THE PAPERS”			
	For Planning Appeals dealt with by the Greffier without the need for an oral hearing under the provisions of Rule 15/3C of the Royal Court Rules 2004 ³¹	rate L	Notice of Appeal	Greffier

	Item 49.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
49.	APPLICATION FOR GENDER RECOGNITION CERTIFICATE			
	For an application under Article 2 of the Gender Recognition (Jersey) Law 2010 ³²	rate E	Application	Greffier

	Item 50.	Stamp Duty, by Figure or Rate	Chargeable Document	Designated Officer
50.	APPLICATION FOR REGISTRATION OF SOCIAL SECURITY HYPOTHEC			
	For an application under Article 2(2) of the Social Security Hypothecs (Jersey) Law 2014 ³³	rate F	Application	Greffier”

SCHEDULE 2

(Article 11)

PART 2 OF THE SCHEDULE SUBSTITUTED**“SCHEDULE 2**

(Article 2)

FEES IN MATRIMONIAL AND CIVIL PARTNERSHIP PROCEEDINGS**1 Lettered Rates**

In the column headed ‘Stamp Duty, by Figure or Rate’ in the tables in paragraph 2, the amounts represented by the lettered rates (if shown) in those tables –

- (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 Tables of Fees in Matrimonial and Civil Partnership Proceedings

	Item	Stamp Duty	Chargeable Document	Designated Officer
1.	APPLICATION FOR LEAVE to file petition in matrimonial proceedings or apply for dissolution of civil partnership	J	The originating summons	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
2.	INSTITUTING PROCEEDINGS to include filing a petition in matrimonial proceedings or a cause application in civil partnership proceedings			
(a)	following grant of application for leave to file petition for divorce or a cause application in civil partnership proceedings	G	The petition or the cause application	Greffier
(b)	in any other case	J	The petition or the cause application	Greffier
3.	FILING AMENDED OR SECOND OR SUBSEQUENT MATRIMONIAL PETITION OR CIVIL PARTNERSHIP CAUSE APPLICATION	F	The petition or the cause application	Greffier
4.	FILING ANSWER TO PETITION IN MATRIMONIAL PROCEEDINGS OR A CAUSE APPLICATION IN CIVIL PARTNERSHIP PROCEEDINGS (including cross petition/application)	I	The answer	Greffier
5.	HEARING DEFENDED CAUSES – for each half day or part of a half day	K	The <i>Billet</i>	Greffier
6.	FILING an application to make a decree nisi absolute or a conditional order in a civil partnership final	D	The application	Greffier
7.	FINANCIAL ORDERS			
(a)	Application for consent order	D	The application	Greffier
(b)	Application other than for consent order – filing summons or Form 16, fixing date, or signing copy for service for preliminary directions hearing	H	The summons or notice	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
(c)	Any application, summons or notice of intention to proceed with application for ancillary relief not falling within (a) or (b)	F	The summons or notice	Greffier
8.	CONTESTED HEARING BEFORE THE COURT for each half day or part of a half day	rate K	The summons	Greffier
9.	FILING NOTICE OF APPEAL against Registrar's decision	rate G	The Notice of Appeal	Greffier
10.	APPEALS , hearing by the Court of any appeal from an order of the Greffier, for each half day or part of a half day	rate K	The <i>Billet</i>	Greffier
11.	COMMISSION FOR EXAMINATION OF WITNESSES ABROAD , issue of	rate E	The application	Greffier
12.	LETTERS OF REQUEST –			
(a)	for service of process out of Jersey	rate E	The undertaking	Greffier
(b)	for the examination of witnesses abroad	rate E	The undertaking	Greffier
13.	EVIDENCE –			
(a)	taking of in writing by Viscount, for each half day or part or a half day	rate L	The deposition	Greffier
(b)	Copy of transcript of, for each page	rate B	Transcript	Greffier
14.	SERVICE OR ATTEMPTED SERVICE BY VISCOUNT , each party served (or attempted to serve)	At discretion of Viscount subject to a maximum of rate I	The record	Viscount
15.	TAXING BILL OF COSTS , for each half hour	rate E	The bill	Greffier
16.	COPY Decree Nisi, Decree Absolute or other Act of Court, Memorandum of Agreement or other document, for each Act or document	rate C	Copy	Greffier.”

SCHEDULE 3

(Article 11)

PART 3 OF THE SCHEDULE SUBSTITUTED**“SCHEDULE 3**

(Article 2)

PROBATE FEES**1 Lettered Rates**

In the column headed ‘Stamp Duty, by Figure or Rate’ in the tables in paragraph 2, the amounts represented by the lettered rates (if shown) in those tables –

- (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 Tables of probate fees

Item	Stamp Duty	Chargeable Document	Designated Officer
1. ACTIONS –			
(a) <i>Billet à la Table or Billet au Greffe, first Billet in the cause</i>	rate F	<i>Billet in the cause</i>	Greffier

	Item	Stamp Duty	Chargeable Document	Designated Officer
(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	rate L	<i>Billet</i> in the cause	Greffier
2.	CAVEATS , for the entry or renewal of a caveat	rate F	Caveat	Greffier
3.	COPIES –			
(a)	Photographic copies, for each sheet photographed	rate A	Copy	Greffier
(b)	Typewritten or written copies, for each page	rate B	Copy	Greffier
(c)	Sealed and certified copies	rate C	Copy	Greffier
4.	DOCUMENT (including will) lodged <i>au Greffe</i> , for each document	rate F	Document	Greffier
5.	EVIDENCE –			
(a)	taken in writing before the Viscount, for each half day or part of a half day	rate L	Deposition	Viscount
(b)	Copy of transcript of, for each page	rate B	Transcript	Viscount
6.	ORDER OF JUSTICE , signature of Bailiff	rate E	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 rate L	Oath	Greffier
8.	INTERVENTIONS OR OPPOSITIONS in a probate action	rate F	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

Item	Stamp Duty	Chargeable Document	Designated Officer
(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	rate F	Oath leading to the grant	Greffier
(b) in any other case	rate I	Oath leading to the grant	Greffier
10. REPRESENTATIONS TO THE COURT –			
(a) Presentation to the Court of	rate F	Representation	Greffier
(b) Where the Court fixes a special day for the hearing, for each half day or part of a half day	rate L	Representation	Greffier
11. SEARCHES in the Probate Registry, for each half hour	rate C	Such document as the Greffier may determine	Greffier
12. SUMMONSES –			
(a) Summoning or attempting to summon a party, and record	rate I	Instructions given to the Viscount	Viscount
(b) Summoning a witness, and record	rate I	Instructions given to the Viscount	Viscount
13. TRUST CORPORATIONS, authorization of	rate L	Such document as the Greffier may determine	Greffier

Item	Stamp Duty	Chargeable Document	Designated Officer
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	rate L	Such document as the Viscount may determine	Viscount
(b) Preparation of the inventory, for each half day or part of a half day	rate I	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 £10,000	10%	Such document as the Viscount may determine	Viscount
on the next £10,000	8%	Such document as the Viscount may determine	Viscount
on the next £10,000	4%	Such document as the Viscount may determine	Viscount
on the balance in excess of £30,000	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 for above, for each half day or part of a half day	rate L	Such document as the Viscount may determine	Viscount
15. VISCOUNT IN POSSESSION PENDENTE LITE	Such fees and percentages as may be determined by the Royal Court in each particular case	Such document as the Viscount may determine	Viscount ⁷⁷

1	<i>chapter 24.960</i>
2	<i>P.21/2018</i>
3	<i>chapter 24.750</i>
4	<i>chapter 18.150.70</i>
5	<i>chapter 12.800</i>
6	<i>chapter 12.550</i>
7	<i>chapter 12.050</i>
8	<i>chapter 18.150.70</i>
9	<i>chapter 24.750</i>
10	<i>chapter 12.650</i>
11	<i>chapter 12.260</i>
12	<i>chapter 24.090.30</i>
13	<i>chapter 18.150.70</i>
14	<i>chapter 24.750</i>
15	<i>chapter 04.480</i>
16	<i>chapter 12.450</i>
17	<i>chapter 11.450</i>
18	<i>chapter 11.450.30</i>
19	<i>chapter 27.300</i>
20	<i>chapter 20.650</i>
21	<i>chapter 05.575</i>
22	<i>chapter 05.700</i>
23	<i>chapter 16.555</i>
24	<i>chapter 18.495</i>
25	<i>chapter 18.405</i>
26	<i>chapter 07.350</i>
27	<i>chapter 04.120</i>
28	<i>chapter 24.750</i>
29	<i>chapter 12.200</i>
30	<i>chapter 12.200.70</i>
31	<i>chapter 07.770.72</i>
32	<i>chapter 12.320</i>
33	<i>chapter 26.850</i>