



Jersey

FINANCE (2012 BUDGET) (JERSEY) LAW 201-**Arrangement****Article**

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Jersey

FINANCE (2012 BUDGET) (JERSEY) LAW 201-

A LAW to set the rate of income tax for 2012 and to amend the Customs and Excise (Jersey) Law 1999, the Taxation (Land Transactions) (Jersey) Law 2009 and the Stamp Duties and Fees (Jersey) Law 1998.

Adopted by the States

8th November 2011

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 2012

There shall be levied and charged in Jersey for the year 2012, in accordance with, and subject to the provisions of, the Income Tax (Jersey) Law 1961¹, 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 1961² –

- (a) in paragraph (2)(i) for the amount “£23,480” there shall be substituted the amount “£24,540”;
- (b) in paragraph (2)(ii) for the amount “£20,510” there shall be substituted the amount “£21,440”;
- (c) in paragraph (6)(a) for the amount “£14,270” there shall be substituted the amount “£14,920”;
- (d) in paragraph (6)(b) for the amount “£12,790” there shall be substituted the amount “£13,370”.

(2) This Article shall have effect for the year of assessment 2012 and ensuing years.

3 Excise duty: alcohol

In Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999³ 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>
1 Spirits		
(a) small independent distiller	£12.45	£13.07
(b) all other	£24.88	£26.12
2 Wines		
Exceeding 1.2% volume but not exceeding 5.5% volume	£60.60	£63.63
Exceeding 5.5% volume but not exceeding 15% volume	£159.03	£166.98
Exceeding 15% volume but not exceeding 22% volume	£194.89	£204.63
Exceeding 22% volume	£24.88	£26.12
3 Beer		
(a) small independent brewer, beer –		
(i) not exceeding 4.9% volume	£26.27	£27.58
(ii) exceeding 4.9% volume	£39.53	£41.51
(b) all other, beer –		
(i) not exceeding 4.9% volume	£52.54	£55.17
(ii) exceeding 4.9% volume	£79.06	£83.01
4 Cider		
(a) small independent cider-maker, cider –		
(i) not exceeding 4.9% volume	£24.59	£25.82
(ii) exceeding 4.9% volume	£36.99	£38.84
(b) all other, cider –		
(i) not exceeding 4.9% volume	£49.18	£51.64
(ii) exceeding 4.9% volume	£73.97	£77.67
5 Other alcoholic beverages	£24.88	£26.12.

4 Excise duty: tobacco

In Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999⁴ 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>
6 Tobacco		
(a) unprocessed tobacco	£181.92	£200.11
(b) cigars	£196.84	£216.52
(c) cigarettes	£246.14	£270.75
(d) hand-rolling tobacco	£209.21	£230.13
(e) other types of processed tobacco	£190.51	£209.56.

5 Excise duty: motor vehicles

In paragraph 8 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999⁵ –

- (a) at the end of sub-paragraph (3) for Table 1 there shall be substituted the following Table –

“TABLE 1				
LPVs FIRST REGISTERED ON OR AFTER 1st MARCH 2001				
1	2	3	4	5
CO ₂ mass emission figure	LPV 1st registered in Jersey	LPV 1st registered outside Jersey 1 year or less ago	LPV 1st registered outside Jersey more than 1 but 2 years or less ago	LPV 1st registered outside Jersey more than 2 years ago
120g or less	£0	£0	£0	£0
More than 120g but not more than 150g	£42	£42	£26	£21
More than 150g but not more than 165g	£126	£126	£84	£63
More than 165g but not more than 185g	£189	£189	£121	£95

More than 185g but not more than 225g	£315	£315	£205	£158
More than 225g but not more than 250g	£630	£630	£410	£315
More than 250g but not more than 300g	£1,050	£1,050	£683	£525
More than 300g	£1,313	£1,313	£856	£656”;

(b) at the end of sub-paragraph (4) for Table 2 there shall be substituted the following Table –

“TABLE 2 ALL OTHER MOTOR VEHICLES				
1	2	3	4	5
Cylinder capacity of engine	Vehicle 1st registered in Jersey	Vehicle 1st registered outside Jersey 1 year or less ago	Vehicle 1st registered outside Jersey more than 1 but 2 years or less ago	Vehicle 1st registered outside Jersey more than 2 years ago
1000cc or less	£0	£0	£0	£0
More than 1000cc but not more than 1400cc	£158	£158	£105	£79
More than 1400cc but not more than 1800cc	£263	£263	£173	£131
More than 1800cc but not more than 2000cc	£399	£399	£257	£200
More than 2000cc but not more than 2500cc	£525	£525	£341	£263
More than 2500cc but not more than 3000cc	£788	£788	£515	£394
More than 3000cc but not more than 3500cc	£1,050	£1,050	£683	£525
More than 3500cc	£1,313	£1,313	£856	£656”.

6 Land transactions tax

In the Schedule to the Taxation (Land Transactions) (Jersey) Law 2009⁶ –

(a) in paragraphs 2(1), 3, 3A(3)(a), 3A(3)(b)(i), 4(3) and 5(2), for the amount “£60” there shall be substituted the amount “£80”;

- (b) in paragraphs 6(2) and 7(2), for the amount “£70” there shall be substituted the amount “£80”;
- (c) in paragraph 8, for the amount “£120” there shall be substituted the amount “£160”;
- (d) in paragraph 9, for the amount “£60” there shall be substituted the amount “£80”.

7 Stamp duty

- (1) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998⁷ –
 - (a) after the sub-heading “Judicial Fees” there shall be inserted the following paragraph –

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

 - (a) by rate A, £1;
 - (b) by rate B, £15;
 - (c) by rate C, £30;
 - (d) by rate D, £40;
 - (e) by rate E, £60;
 - (f) by rate F, £80;
 - (g) by rate G, £120;
 - (h) by rate H, £150;
 - (i) by rate I, £200;
 - (j) by rate J, £300;
 - (k) by rate K, £360;
 - (l) by rate L, £500;
 - (m) by rate M, £1,500.”;
 - (b) in the header to the second column of the table, for the words “Stamp Duty” there shall be substituted the words “Stamp Duty, by Figure or Rate”;
 - (c) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i>	<i>2</i>	<i>3</i>
<i>Item</i>	<i>Existing amount</i>	<i>Substituted rate</i>
1 Acknowledgement of debt on table or <i>au Greffe</i>		
1(ba)(i)	£60	rate F
1(ba)(ii)(I)	£60	rate F

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
1(d)	£60	rate F
2(1) Actions in the Petty Debts Court		
2(1)(b)	£18	rate B
2(1)(c)	£24	rate C;

- (ca) in the table, in the proviso to item 1 –
- (i) in paragraph (A) of the proviso, for the figure “£60” there shall be substituted the words “rate F”,
 - (ii) in paragraph (B) of the proviso, for the figure “£6” there shall be substituted the words “rate B”;
- (d) in the table, for items 2(1)(d) and 2(1)(da) there shall be substituted the following sub-paragraphs –

“(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) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
2(1)(e)	£30	rate G
2(1)(f)	£30	rate E
2(1)(g)	£30	rate E
2(1)(h)	£30	rate C
2(2) Actions in the Royal Court		
2(2)(a)	£60	rate F
2(2)(b)	£60	rate F
2(2)(c)	£60	rate F
2(2)(d)	£60	rate F
2(2)(e)(i)	£309	rate J

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
2(2)(e)(ii)	£1,030	rate M
2(2)(f)	£30	rate E
3 Act of the Court registered in the register of obligations	£30	rate E
4 Adoption	£60	rate G
5 Application or declaration not otherwise provided for	£60	rate F
6 Arbitration before Greffier	£240	rate L
7 Arrest of debtor (<i>saisie</i>)		
7(a)	£240	rate L
7(b)	£60	rate G
7(c)	£60	rate G
7(d)	£240	rate L;

(f) in the table, for item 8 there shall be substituted the following item –

“8	AUTHORITY TO PRACTISE as an architect, dentist, medical practitioner, optician, veterinary surgeon	rate H	Application	Greffier”;
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(g) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
9 Casier judiciaire	£60	rate G
10 Caveat in relation to the passing of a contract transferring immovable property		
10(a)	£60	rate E
10(b)	£60	rate E
11 Cession	£60	rate G

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
13 Contracts		
13(d1)	£60	rate F
13(g)(i)	£2	rate B
13(g)(ii)	£10	rate E
13(o)	£60	rate F
13(p)	£60	rate F
13(q)	£60	rate F
13(r)	£60	rate E
13(s)	£60	rate E
13(t)	£60	rate F
13(u)	£60	rate F
14 Loi (1991) sur la copropriété des immeubles bâtis⁸		
14(a)	£180	rate I
14(b)	£90	rate G
15 Copy of act or other document		
15(a)	£12	rate B
15(b)	£1	rate A
15(c)	£30	rate C
16 Deed poll	£60	rate E
17 Dégrèvement		
17(a)	£60	rate G
17(b)	£240	rate L
17(c)	£60	rate G
18 Désastre		
18(a)	£120	rate I
18(b)(i)	£120	rate I
18(b)(ii)	£60	rate E
18(b)(iii)	£240	rate J

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
18(b)(iv)	£60	rate E
18(b)(v)	£120	rate H
18(b)(vi)	£120	rate H
19 Distraint (<i>arrêt</i>)		
19(a)	£240	rate L
19(b)(i)	£60	rate G
19(b)(ii)	£60	rate G
19(c)	£60	rate G
19(d)	£120	rate I
19(e)	£240	rate L
20 Documents (including wills) lodged <i>au Greffe</i>	£60	rate F
21 Enrolment of acts and other documents <i>au Greffe</i>	£30	rate E
22 Evidence of witness taken in writing before Viscount or Greffier		
22(a)	£240	rate L
22(b)	£7	rate B
23 Extracts or copies from Public Registry		
23(a)(i)	£1	rate A
23(a)(ii)	£30	rate C
23(b)(i)	£300	rate J
23(b)(ii)	£180	rate I
23(b)(iii)	£180	rate I
23(b)(iv)	£120	rate G
23(b)(v)	£360	rate K
24 Guardian <i>ad litem</i>	£30	rate E
25 Judgment debts	£240	rate L
26 Judgments, registration of		

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
26(a)	£120	rate H
26(b)	£30	rate C
27 Legitimacy (Jersey) Law 1973⁹	£120	rate H
28 Licensing (Jersey) Law 1974¹⁰	£60	rate F
29 Jersey Gas Company (Jersey) Law 1989¹¹		
29(a)	£144	rate H
29(b)(i)	£4	rate B
29(b)(ii)	£10	rate B
29(c)(i)	30p	rate A
29(c)(ii)	£12	rate C;

(h) in the table, for item 30 there shall be substituted the following item –

“30	MENTAL HEALTH (JERSEY) LAW 1969¹²			
(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
(d)	Application for leave to institute proceedings (Article 50(2))	rate F	Summons	Greffier”;

(i) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in

column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
31 Orders of justice and provisional orders		
31(a)	£60	rate E
31(b)(i)	£60	rate E
31(b)(ii)	£30	rate E
32 Patents and designs		
32(a)	£102	rate G
32(b)(i)	£30	rate C
32(b)(ii)	£60	rate E
32(c)(i)	£1	rate A
32(c)(ii)	£1	rate A
32(c)(iii)	£30	rate C
32A Political Parties (Registration) (Jersey) Law 2008¹³		
32A(a)	£60	rate E
32A(b)	£60	rate E
32A(c)	£1	rate A
33 Power of attorney		
33(a)	£30	rate E
33(b)	£30	rate E
34 Prisoner for debt (production before court)	£240	rate L
35 Réalisation		
35(a)	£60	rate G
35(b)	£240	rate L
36 Remonstrance, representation or <i>doléance</i>		
36(a)	£60	rate G

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
36(b)	£360	rate L
37 Searches au Greffe		
37(a)	£30	rate C
37(b)	£12	rate B
38 Hearing of summons		
38(a)	£30	rate C
38(b)	£360	rate K
38(c)	£240	rate J;

(j) in the table, for item 39 there shall be substituted the following item –

“39	SUMMONS, SERVICE 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
(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	Record	Viscount”;

		rate J		
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- (k) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the amount or rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount or rate</i>
40 Service of summons	£60	rate E
41 Taxation of costs by Greffier	£45	rate E
42 Expulsion of refractory tenants		
42(a)(i)	£60	rate G
42(a)(ii)	£60	rate G
42(b)	£240	rate J
42(c)	£240	rate L
43 Trusts and corporations	£60	rate E
44 <i>Vue de justice</i>		
44(a)	£120	rate J
44(b)	£60	rate G
44(c)	£240	rate L
44(d)	£60	rate G
44(e)	£240	£350
44(e)	£600	£750
45 <i>Vue de Vicomte</i>		
45(a)	£60	rate J
45(b)	£60	rate G
45(c)	£240	rate L
45(d)	£60	rate G
45(e)	£240	£350
45(e)	£600	£750
46 Wills devising immovable property		

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted amount or rate</i>
46(2)(a)	£60	rate F
46(2)(b)	£180	rate I;

- (l) in the table, in item 47 (Children (Jersey) Law 2002¹⁴) –
- (i) for the amount “£125”, in each place where it occurs, there shall be substituted the words “rate G”,
 - (ii) paragraph (h) shall be deleted;
- (m) in the table, in item 48 (Planning appeals “on the papers”) for the amount “£200” there shall be substituted the words “rate L”;
- (n) in the table, in item 49 (Application for gender recognition certificate) for the amount “£50” there shall be substituted the words “rate E”.
- (2) In Part 2 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998¹⁵, in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
1 Application for leave	£250	rate J
2 Instituting proceedings		
2(a)	£100	rate G
2(b)	£250	rate J
3 Filing amended or second or subsequent petition	£80	rate F
4 Filing answer to petition	£120	rate I
5 Hearing defended cause	£360	rate K
6 Applying for decree absolute	£40	rate D
7 Originating application, summons or notice of intention to proceed with application for ancillary relief		
7(a)	£40	rate D
7(b)	£125	rate H
7(c)	£80	rate F

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
8 Contested hearing before the court	£360	rate K
9 Filing notice of appeal	£125	rate G
10 Appeals	£360	rate K
11 Commission for examination of witnesses abroad	£60	rate E
12 Letters of request		
12(a)	£60	rate E
12(b)	£60	rate E
13 Evidence		
13(a)	£240	rate L
13(b)	£7	rate B
14 Service or attempted service by Viscount	£120	rate I
15 Taxing bill of costs	£45	rate E
16 Copy	£30	rate C.

- (3) In Part 3 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998¹⁶ –
- (a) in the second column of the table, for the amount specified in column 2 of the following table in respect of an item specified in column 1 of the following table there shall be substituted the rate specified in column 3 of the following table –

<i>1</i> <i>Item</i>	<i>2</i> <i>Existing amount</i>	<i>3</i> <i>Substituted rate</i>
1 Actions		
1(a)	£60	rate F
1(b)	£360	rate L
2 Caveats	£60	rate F
3 Copies		
3(a)	£1	rate A
3(b)	£12	rate B

3(c)	£30	rate C
4 Document	£60	rate F
5 Evidence		
5(a)	£240	rate L
5(b)	£7	rate B
6 Order of justice	£60	rate E
7 Applications	£360	rate L
8 Interventions or oppositions	£60	rate F
9 Probate or letters of administration		
9(2)(a)	£60	rate F
9(2)(b)	£180	rate I
10 Representations to the court		
10(a)	£60	rate F
10(b)	£360	rate L
11 Searches	£30	rate C
12 Summonses		
12(a)	£60	rate I
12(b)	£60	rate I
13 Trust corporations	£600	rate L;

(b) for item 14 there shall be substituted the following item –

“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".

8 Stamp duty and land transactions tax: first time buyers

- (1) In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998 –
- (a) in item 1(a)(iv) for the words “does not exceed £400,000” there shall be substituted the words “, in respect of duty due before 1st December 2012, does not exceed £450,000, or, in respect of duty due on or after that date, does not exceed £400,000”;
- (b) in item 1(a)(B) for the words “but does not exceed £400,000” there shall be substituted the words “(but does not exceed the amount determined under sub-paragraph (iv))”;
- (c) for item 13(b)(ii) there shall be substituted the following sub-paragraph –

“	(ii) exceeds £300,000 but, in respect of duty due before 1st December 2012, does not exceed £450,000, or, in respect of duty due on or after that date, 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”;
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- (d) in item 13(d)(iii) for the words “does not exceed £400,000” there shall be substituted the words “, in respect of duty due before 1st December 2012, does not exceed £450,000, or, in respect of duty due on or after that date, does not exceed £400,000”;

- (e) in item 13(d)(B) for the words “but does not exceed £400,000” there shall be substituted the words “(but does not exceed the amount determined under sub-paragraph (iii))”;
- (f) for item 13(m)(ii) there shall be substituted the following sub-paragraph –

“	(ii) exceeds £300,000 but, in respect of duty due before 1st December 2012, does not exceed £450,000, or, in respect of duty due on or after that date, 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”.
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(2) In the Schedule to the Taxation (Land Transactions) (Jersey) Law 2009 –

(a) after paragraph 4(3)(b) there shall be inserted the following clause –

“(c) where the value of the transaction exceeds £400,000 but –

(i) the LTT is to be charged before 1st December 2012, and

(ii) the value of the transaction does not exceed £450,000,

nil in respect of the first £300,000, plus £1 for each £100 or part of £100 in excess the first £300,000.”;

(b) after paragraph 5(2)(b) there shall be inserted the following clause –

“(c) where the amount secured by the security agreement exceeds £400,000 but –

(i) the LTT is to be charged before 1st December 2012, and

(ii) the amount secured by the security agreement does not exceed £450,000,

nil in respect of the first £300,000 plus 25p for each £100 or part of £100 in excess the first £300,000, subject to a minimum of £25.”.

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

9 Citation and commencement

(1) This Law may be cited as the Finance (2012 Budget) (Jersey) Law 201-

(2) This Law, with the exception of Article 8, shall come into force on 1st January 2012.

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- 1 *chapter 24.750*
 - 2 *chapter 24.750*
 - 3 *chapter 24.660*
 - 4 *chapter 24.660*
 - 5 *chapter 24.660*
 - 6 *chapter 24.980*
 - 7 *chapter 24.960*
 - 8 *chapter 18.180*
 - 9 *chapter 12.450*
 - 10 *chapter 11.450*
 - 11 *chapter 27.300*
 - 12 *chapter 20.650*
 - 13 *chapter 16.555*
 - 14 *chapter 12.200*
 - 15 *chapter 24.960*
 - 16 *chapter 24.960*