

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY THE DEPUTY OF ST OUEN
ANSWER TO BE TABLED ON MONDAY 12TH DECEMBER 2016**

Question

What changes, if any, to the rates of probate fees charged under Item 9 of Part 3 of the Schedule to the Stamp Duty and Fees (Jersey) Law 1998 have been made since that law came into force, and what were the reasons for such changes?

Answer

The amendments to Item 9 of Part 3 of the Schedule to the Stamp Duty and Fees (Jersey) Law 1998 are detailed on the table attached in **bold**.

The reasons for the changes are summarised below:-

2004 – The fees were amended by Regulation following a review by the Blampied Implementation Group who considered that many of the current fees were not representative of the true cost of providing the service involved.

2005 – The cap on personal estates exceeding £13,360,000 was removed. In the 2005 Budget statement it was stated that “The (Finance and Economics) Committee, aware of significant estates over the current cap and having received recommendations to remove the cap, is now proposing that the cap be lifted such that duty is paid on the following scale.”

2011 – The judicial fees were increased. In the 2011 Budget statement it was stated “It is proposed that all judicial fees are increased to reflect more closely the actual costs incurred. Many have not changed since 2004. Typical increases in fees are from £50 to £60 or from £100 to £120.”

2012 – The judicial fees were increased. In the 2012 Budget statement it was stated “The Treasury Minister proposes to increase court fees under the Stamp Duties and Fees and the Land Transaction Tax Laws. The majority of the increased annual income will be retained by the Judicial Greffe and Viscount’s Department in order to meet their CSR commitments. Significant consultation on the increases has been carried out.”

2013 – The cap limiting probate fees to £100,000 on estates where the net value exceeds £13,360,000 re-introduced. In the 2013 Budget statement it was stated “There is a proposed amendment to the Stamp Duties and Fees legislation to reintroduce a cap on the amount of probate duty that is payable on an estate.” “Under the existing rules, probate duty is payable on the entire value of an estate. This has put the Island at a competitive disadvantage and encouraged non-local advisers to adopt non-Jersey based structures in order to avoid the potential liability to probate duty. The potential loss of business is primarily in relation to the establishment and administration or management of companies owned by individuals rather than by trustees or corporations. It has also had the effect of reducing the amount of cash deposited in Jersey banks. There is evidence of hundreds of millions of pounds not coming to Jersey because of the potential probate duty costs.”

Stamp duty fee charges Part 3 Item 9					
Value of estate	From 28/7/2004	From 1/1/2005	From 1/1/2011	From 1/1/2012	From 1/1/13
(1)(a) Not to exceed £10,000	No fee	No fee	No fee	No fee	No fee
(1)(b) Not to exceed £100,000	£50.00 for each £10,000 or part of £10,000	£50.00 for each £10,000 or part of £10,000	£50.00 for each £10,000 or part of £10,000	£50.00 for each £10,000 or part of £10,000	£50.00 for each £10,000 or part of £10,000
(1)(c) To exceed £100,000 but not to exceed £13,360,000	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof	£500.00 in respect of the first £100,000, plus £75.00 for each additional £10,000 or part thereof
(1)(d) To Exceed £13,360,000	£100,000	(£13,360,000 cap removed)	(£13,360,000 cap removed)	(£13,360,000 cap removed)	£100,000
(2)(a) Professional application	£50	£50	£60.00	£80.00 (rate F)	£80.00 (rate F)
(2)(b) Other case	£150	£150	£180.00	£200.00 (rate I)	£200.00 (rate I)

