



Jersey

**TAXATION (ENVELOPED PROPERTY  
TRANSACTIONS) (STATEMENTS) (JERSEY)  
ORDER 2022**

**Official Consolidated Version**

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

Showing the law from 1 January 2023 to Current



Jersey

## **TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (STATEMENTS) (JERSEY) ORDER 2022**

### **Contents**

---

#### **Article**

1	Interpretation .....	3
2	Statement under Article 8 of the Law .....	3
3	Statement under Article 9 of the Law .....	4
4	Citation and commencement .....	5

#### **ENDNOTES**

---

**6**

Table of Legislation History .....	6
Table of Endnote References .....	6



Jersey

## TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (STATEMENTS) (JERSEY) ORDER 2022

**THE MINISTER FOR TREASURY AND RESOURCES** makes this Order under Articles 8(1) and 9(2) and (3) of the [Taxation \(Enveloped Property Transactions\) \(Jersey\) Law 2022](#) –

Commencement [[see endnotes](#)]

---

### 1 Interpretation

In this Order, “Law” means the [Taxation \(Enveloped Property Transactions\) \(Jersey\) Law 2022](#).

### 2 Statement under Article 8 of the Law

- (1) This Article prescribes the information required to be contained in a statement for the purposes of Article 8 of the Law (which requires a person who acquires a significant interest in an entity that owns enveloped property to deliver a statement to the Comptroller).
- (2) A statement must contain the following information about the entity that owns the enveloped property –
  - (a) the name of the entity;
  - (b) the registered address of the entity;
  - (c) the place of incorporation (or other form of establishment) of the entity;
  - (d) the tax identification number issued by the Comptroller for the entity.
- (3) A statement must contain the following information about the person or entity from which the interest was acquired –
  - (a) the name of the person or entity;
  - (b) the usual address of the person or, in the case of an entity or a person that is not an individual, the address of its registered office;
  - (c) the registration number (if any) of the entity.
- (4) A statement must contain the following information about the enveloped property –
  - (a) the address of the property;
  - (b) the market value of the property;
  - (c) whether the property is listed as used for domestic or non-domestic use under the [Rates \(Jersey\) Law 2005](#);

- (d) whether the property is a dwelling that is being acquired for use as the main residence of the person by whom the significant interest is acquired;
  - (e) whether the property is a dwelling being acquired for the purpose of it forming part of the stock of a trade taxable under Article 51(1)(b) of the 1961 Law of the person by whom the significant interest is acquired.<sup>1</sup>
- (5) A statement must contain the following information about the transaction –
- (a) the name and address of the person who acquires a significant interest;
  - (b) the name and address of a connected person (if any) who acquires a significant interest;
  - (c) the amount of enveloped property transaction tax;
  - (d) the amount of surcharge (if any) under Article 13 of the Law;
  - (e) the total amount due under the Law;
  - (f) the date of the transaction;
  - (g) the declaration required by Article 8(3) of the Law.

### **3 Statement under Article 9 of the Law**

- (1) This Article –
- (a) prescribes the information required to be contained in a statement for the purposes of Article 9 of the Law (which requires an entity to provide a statement to the Comptroller if a relevant transaction takes place in relation to the entity); and
  - (b) prescribes the form of the statement.
- (2) A statement must contain the following information about the entity –
- (a) the name of the entity;
  - (b) the registered address of the entity;
  - (c) the tax identification number issued by the Comptroller for the entity;
  - (d) the address of each enveloped property owned by the entity.
- (3) A statement must contain the following information about the person who acquires a significant interest –
- (a) the name of the person;
  - (b) the usual address of the person or, if the person is not an individual, the address of its registered office;
  - (c) if the person is not an individual, its registration number.
- (4) A statement must be made using –
- (a) the electronic form provided for the purpose by the Comptroller; or
  - (b) if the Comptroller provides an alternative means of making the statement, either the electronic form or the alternative means.

**4 Citation and commencement**

This Order may be cited as the Taxation (Enveloped Property Transactions) (Statements) (Jersey) Order 2022 and comes into force on the commencement of the [Taxation \(Enveloped Property Transactions\) \(Jersey\) Law 2022](#).

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Taxation (Enveloped Property Transactions) (Statements) (Jersey) Order 2022	<a href="#">R&amp;O.32/2022</a>	4 April 2022	
Finance (2023 Budget) (Jersey) Law 2023	<a href="#">L.3/2023</a>	1 January 2023 Adopted Law given effect as if enacted on 16 December 2022 by <a href="#">R&amp;O.112/2022</a>	<a href="#">P.102/2022</a>

◦Projets available at [statesassembly.gov.je](http://statesassembly.gov.je)

### Table of Endnote References

---

<sup>1</sup> Article 2(4) *amended by L.3/2023*