



Jersey

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (JERSEY) LAW 2022

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Jersey

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (JERSEY) LAW 2022

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Jersey

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (JERSEY) LAW 2022

A **LAW** to provide for the taxation of certain transactions by which control of an entity which owns certain land in Jersey is transferred from one person to another; and for connected purposes.

Commencement [[see endnotes](#)]

1 Interpretation

- (1) In this Law, unless the context otherwise requires –
 - “the 1961 Law” means the [Income Tax \(Jersey\) Law 1961](#);
 - “the Commissioners” means Commissioners of Appeal appointed under Article 5 of the [Revenue Administration \(Jersey\) Law 2019](#);
 - “Comptroller” has the same meaning as in the [Revenue Administration \(Jersey\) Law 2019](#);
 - “controlled entity” is construed in accordance with Article 3(5);
 - “enveloped property” means land in Jersey –
 - (a) which is owned by a person who is not an individual; or
 - (b) in respect of which the lessee under a contract lease of the land is a person who is not an individual;
 - “market value” is construed in accordance with Article 7(7);
 - “Minister” means the Minister for Treasury and Resources;
 - “significant interest” is construed in accordance with Article 3(2);
 - “prescribed” means prescribed by Order made by the Minister;
 - “relevant transaction” is construed in accordance with Article 3.
- (2) Except in subparagraph (a) of the definition enveloped property, a reference (however expressed) to a person who owns enveloped property includes a reference to a lessee under a contract lease of enveloped property.
- (3) For the purposes of this Law –
 - (a) a reference to domestic use must be construed as a reference to use for domestic purposes in accordance with the [Rates \(Jersey\) Law 2005](#);
 - (b) a reference to non-domestic use must be construed as a reference to use for non-domestic purposes in accordance with that Law;

- (c) any question whether land is used for domestic or non-domestic purposes is determined in accordance with the use indicated in the Rates List maintained and kept under that Law for the parish in which the land is situated at the date of the relevant transaction.
- (4) Paragraph (3)(c) is subject to Article 5.

2 Enveloped property transaction tax

A tax to be known as “enveloped property transaction tax” is charged and due, under this Law, on a transaction to which this Law applies (a relevant transaction).

3 Relevant transactions

- (1) A transaction is a relevant transaction if –
 - (a) it transfers to a person an interest in an entity;
 - (b) the effect of the transfer is to confer on the person a significant interest in the entity; and
 - (c) the entity, or any entity over which it has control (a controlled entity), is the beneficial owner of enveloped property the market value of which exceeds –
 - (i) if the enveloped property is used for domestic purposes, £500,000, and
 - (ii) if the enveloped property is used for non-domestic purposes, £700,000.
- (2) A person has a significant interest in an entity if the person owns or controls more than 50% of the interest in the entity.
- (3) For the purposes of paragraph (2), a person owns or controls more than 50% of the interest in a controlled entity if –
 - (a) the person owns or controls more than 50% of the interest in the controlling entity; and
 - (b) the controlling entity owns or controls more than 50% of the interest in the controlled entity.
- (4) An interest in an entity includes –
 - (a) shares in a company;
 - (b) a beneficial interest in any other body or partnership.
- (5) An entity is a controlled entity if –
 - (a) in the case of a company, another entity owns or otherwise controls a majority of the voting rights in the company;
 - (b) in any other case, another entity controls the activities or business of the entity.
- (6) It is immaterial whether an entity is established in Jersey or has a place of business there.
- (7) The Minister may, by Order, amend a figure mentioned in paragraph (1)(c) to take account of changes in the value of money.
- (8) A transaction to which the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#) applies is not a relevant transaction.

4 Connected persons

- (1) For the purposes of Article 3(1)(b) a transfer also confers a significant interest in an entity if –
 - (a) a person (“A”) holds or acquires an interest in an entity;
 - (b) another person (“B”) with whom A is connected also acquires an interest in the entity;
 - (c) in consequence of the acquisition mentioned in paragraph (b), the holdings of A and B in aggregate constitute a significant interest in the entity.
- (2) Any question whether a person is connected with another is determined in accordance with Article 3A of the 1961 Law.

5 Enveloped property deemed to be in non-domestic use

- (1) Paragraph (2) applies if –
 - (a) enveloped property comprises 2 or more areas or units of land each of which is separately listed for the purposes of the [Rates \(Jersey\) Law 2005](#);
 - (b) at least one of the areas or units is listed as being in domestic use and at least one other is listed as being in non-domestic use; and
 - (c) each of the areas or units is physically attached to or immediately adjacent to at least one other such area or unit.
- (2) All of the enveloped property must be treated for the purposes of this Law as being listed as in non-domestic use.
- (3) In this Article, “land” has the same meaning as in the [Rates \(Jersey\) Law 2005](#).

6 Excluded transactions

- (1) This Law does not apply to a transaction or description of a transaction specified in Schedule 1.
- (2) The States may, by Regulations, amend Schedule 1.

7 Calculation of charge to tax

- (1) The tax chargeable and due in respect of a relevant transaction is £90 + Y, where “Y” is the amount found in accordance with column 2 of Table A or, as the case may be, Table B or C in Schedule 2.¹
- (2) In Table A in Schedule 2 –
 - (a) column 1 sets out ranges of market value of enveloped property used for non-domestic purposes;
 - (b) column 2 sets out the calculation of the variable element of the amount of tax in respect of the market value range to which it relates.
- (3) In Table B in Schedule 2 –
 - (a) column 1 sets out ranges of market value of enveloped property used for domestic purposes;
 - (b) column 2 sets out the calculation of the variable element of the amount of tax in respect of the market value range to which it relates for properties to which the standard rate applies;

- (c) column 3 sets out the calculation of the variable element of the amount of tax in respect of the market value range to which it relates for properties to which the higher rate applies.²
- (4) In Table C in Schedule 2 –
- (a) column 1 sets out the ranges of annual rental payable on enveloped property which is held under a contract lease;
- (b) column 2 sets out the calculation of the variable element of the amount of tax in respect of the annual rental range to which it relates for properties to which the standard rate applies;
- (c) column 3 sets out the calculation of the variable element of the amount of tax in respect of the market value range to which it relates for properties to which the higher rate applies.³
- (4A) In paragraphs (3) and (4) –
- (a) the higher rate applies where a significant interest in an entity is acquired by a person, and that entity or its controlled entity own a property that is a dwelling acquired for a purpose other than use as the main residence of the person by whom the significant interest is acquired, but does not apply where the dwelling is acquired for the purpose of it forming part of the stock of a trade taxable under Article 51(1)(b) of the 1961 Law; and
- (b) the standard rate applies to a dwelling to which the higher rate does not apply,
- and in this paragraph “main residence” means the property that is occupied as the main residence whether or not it is in Jersey.⁴
- (5) Paragraph (6) applies if –
- (a) in consequence of a transaction or a series of transactions, two or more connected persons acquire interests in an entity;
- (b) the aggregate value of the interests amounts to a significant interest.
- (6) The tax payable by each connected person is the proportion of the total amount of tax charged and due which represents the proportion of significant interest acquired by the person concerned.
- (7) The market value is –
- (a) the unencumbered value at the date of the transaction of the enveloped property;
- (b) in the case of enveloped property which is held under a contract lease, the amount found under paragraphs (8) and (9).
- (8) The amount is –

$$£(AR \times YR)$$

Where –

AR is the amount of the annual rental payable in respect of the lease;

YR is whichever is the lower of –

- (a) the number of years remaining in the term of the lease at the date of the relevant transaction; or
- (b) 21.

- (9) If the amount of the annual rental payable in respect of a lease is less than the amount that would be expected to be paid under normal market conditions as rental for the property (amount A), AR in paragraph (8) is amount A.
- (10) For the purposes of paragraph (7), no account must be taken of any debts or other liabilities of –
 - (a) the entity which owns the enveloped property;
 - (b) if the entity is a company, any other company with which it is connected;
 - (c) if the entity is not a company, any other entity in which the beneficial ownership is held by the same person who has beneficial ownership of the first entity or by a person connected with that person;
 - (d) if the entity is a controlled entity, the entity by which it is controlled.
- (11) The States may by Regulations amend Schedule 2.

8 Duty to deliver statement and pay tax

- (1) A person who acquires a significant interest in an entity in consequence of a relevant transaction must, in respect of the transaction, deliver to the Comptroller –
 - (a) a statement containing the prescribed information;
 - (b) such documents or copies as may be prescribed;
 - (c) the amount of tax charged and due on the transaction.
- (2) The statement and amount of tax must be delivered not later than 28 days after the transaction takes place.
- (3) The statement must include a declaration by the person delivering it that the statement is, to the best of the person's knowledge and belief, true, complete and correct.

9 Statement by owner of enveloped property

- (1) This Article applies if –
 - (a) an entity is registered, established or has a place of business in Jersey;
 - (b) the entity, or a controlled entity of it, owns enveloped property; and
 - (c) a relevant transaction takes place in relation to the entity.
- (2) The entity must deliver to the Comptroller a statement –
 - (a) that a significant interest has been acquired in the entity;
 - (b) of the name of the person who has acquired the significant interest.
- (3) A statement under paragraph (2) –
 - (a) must be made not later than 28 days after the relevant transaction takes place;
 - (b) must contain such other information and be in such form as may be prescribed.
- (4) Paragraph (2) does not apply if a statement has been delivered to the Comptroller under Article 8.

10 Delivery of statements under a notice

- (1) The Comptroller may, by notice served on a person, require the person to provide a statement of the following –
 - (a) whether, during the period specified in the notice, the person has acquired or disposed of an interest in an entity which owns enveloped property;
 - (b) the name and address of the person from whom the interest was acquired;
 - (c) the name and address of the person to whom the interest was disposed;
 - (d) the date of the transaction;
 - (e) the address of the enveloped property;
 - (f) the name and address of the entity;
 - (g) the name and address of any entity which, directly or indirectly, has an interest in the enveloped property;
 - (h) such other information as the Comptroller reasonably requires to enable a determination as to whether a liability to tax under this Law arises.
- (2) The statement must include a declaration by the person that to the best of the person's knowledge or belief the statement –
 - (a) contains all of the particulars required by the notice;
 - (b) is true, complete and correct.
- (3) The statement must be provided within the time specified in the notice.

11 Power of Comptroller to make assessment of tax

- (1) Paragraph (2) applies if it appears to the Comptroller that a relevant transaction has taken place, but –
 - (a) Article 8 has not been complied with; or
 - (b) a statement delivered under Article 8 contains information which is false or misleading in a material particular.
- (2) The Comptroller may make an assessment, on the person required to comply with Article 8, of the tax due and charged on the transaction.
- (3) If the Comptroller is of the opinion that the main purpose, or one of the main purposes, of a transaction or of a combination or series of transactions is the avoidance or reduction of the liability of a person to tax under this Law, the Comptroller may make such assessment or additional assessment of tax on the person as the Comptroller thinks appropriate to counteract the avoidance or reduction of liability.
- (4) If the Comptroller raises an assessment of tax under this Article –
 - (a) the Comptroller must serve on the person assessed a notice in writing of the assessment;
 - (b) the tax due under the assessment must be paid not later than 28 days after the date of the notice.
- (5) A notice under paragraph (4) must include –
 - (a) the amount of the assessment;
 - (b) the means by which and latest date on which an appeal against the assessment may be made.

12 Service of documents

- (1) Any document which the Comptroller may or is required to deliver to a person under this Law may be delivered to the person –
 - (a) by sending it to the person's usual or last known address;
 - (b) if the person is a company, by sending it to its registered office;
 - (c) if the person is a business, by sending it to its principal place of business or last known principal place of business;
 - (d) if the person is an unincorporated body –
 - (i) by sending it to a partner, member of the committee or similar governing body, manager, director or similar officer, or
 - (ii) by sending it to the body's last known address or place of business.
- (2) It is immaterial whether an address is in Jersey or elsewhere.

13 Late payment surcharge

- (1) This Article applies if a person who is required to pay tax under Article 8 fails or refuses to pay the tax due at the time required by that Article.
- (2) The person is charged with and due for a surcharge of 10% of the amount of tax to be paid under Article 8.
- (3) The Comptroller may waive or reduce the amount of the surcharge if –
 - (a) failure to pay the tax due under Article 8 at the time required is caused by the action of a person not connected with the person mentioned in paragraph (1) and the failure is remedied without delay; or
 - (b) the Comptroller is satisfied that death, serious illness or other grave and exceptional circumstances prevented payment at the time required by that Article.
- (4) The Comptroller must issue a written notice to a person of his or her liability to pay the surcharge under paragraph (2).
- (5) Not later than 40 days after the issue of a notice under paragraph (4), the person may apply in writing to the Comptroller for a waiver or reduction as mentioned in paragraph (3).
- (6) Where a person applies under paragraph (5), the Comptroller must give notice to the person as to whether the Comptroller has waived or reduced the person's liability.

14 Issue of receipt for tax

- (1) The Comptroller must issue a receipt in respect of the payment of tax under Article 8 or 11.
- (2) A receipt must be marked with a unique number.

15 Duty to keep records

- (1) An entity which owns enveloped property must –
 - (a) keep such records as may be required to verify the information required to be contained in a statement delivered under Article 8, 9 or 10;

- (b) preserve the records in accordance with this Article.
- (2) The records must be preserved for the period of 6 years after the date of the relevant transaction to which they relate.
- (3) The records required to be kept and preserved include –
 - (a) relevant documents relating to the transaction;
 - (b) records of relevant payments, receipts and financial arrangements.
- (4) The duty to preserve records may be satisfied by the preservation of the information contained in them.
- (5) Where information is preserved under paragraph (4), a copy of any document forming part of the records is admissible in proceedings before the Commissioners to the same extent as the records themselves.

16 Proceedings for recovery of tax

- (1) Proceedings for the recovery of unpaid tax or for the recovery of a surcharge imposed under Article 13 may be instituted by the Treasurer of the States at any time after the expiry of the period specified in Article 8(2), 11(4) or 13(5) as the case may be.
- (2) Article 43 of the 1961 Law applies where judgment has been obtained for the payment of tax or a surcharge due under this Law by an individual as it applies where judgment has been obtained for payment of arrears of income tax by an individual.
- (3) Article 44 of the 1961 Law applies for the purpose of the recovery by legal process of tax or a surcharge due under this Law as it applies for the purposes of the recovery by legal process of income tax.

17 Penalties for failure to deliver statements and provision of inaccurate information

- (1) A person who fails to deliver a statement required by Article 8, 9 or 10 is liable to a penalty not exceeding £3,000.
- (2) A person is not liable to a penalty under paragraph (1) if the person satisfies the Comptroller or, on an appeal under Article 19, the Commissioners, that there is a reasonable excuse for the failure.
- (3) If a person had a reasonable excuse for a failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse has ceased.
- (4) If a person becomes liable to a penalty under paragraph (1), the Comptroller may determine the amount of the penalty and impose it on the person.
- (5) If the Comptroller imposes a penalty, the Comptroller must notify the person –
 - (a) of the reasons for imposing the penalty;
 - (b) of the amount of the penalty;
 - (c) of the person's right of appeal under Article 19.
- (6) The Comptroller must not impose a penalty more than 6 years after the date on which the person becomes liable to the penalty.

- (7) Part 4 of the [Revenue Administration \(Jersey\) Law 2019](#) applies to a statement under Article 8 as it applies to a return within the meaning of that Part subject to the following modifications –
- (a) sub-paragraph (d) of Article 10 of that Law is ignored and other references to a return must be construed as references to a statement under Article 8 of this Law;
 - (b) Article 12(3) of that Law is ignored;
 - (c) in Article 13(3) of that Law, references to the Income Tax Law must be construed as references to this Law, and the reference to Article 41I of the Income Tax Law must be construed as a reference to Article 13 of this Law;
 - (d) in Article 15 of that Law, references to Article 137 of the Income Tax Law must be construed as references to Article 18 of this Law.

18 Offences

- (1) A person commits an offence and is liable to imprisonment for a period of 12 months and to a fine of level 3 on the standard scale if the person –
- (a) delivers a statement under Article 8(1)(a) which the person knows to be false or misleading in a material particular;
 - (b) delivers a document or copy of a document under Article 8(1)(b) which the person knows to be false or misleading.
- (2) In paragraph (3) –
- “relevant offence” means an offence under this Article that is committed by a limited liability partnership, a separate limited partnership, an incorporated limited partnership or another body corporate;
- “relevant person” means –
- (a) if the relevant offence is committed by a limited liability partnership, a partner of the partnership;
 - (b) if the relevant offence is committed by a separate limited partnership or an incorporated limited partnership –
 - (i) a general partner, or
 - (ii) a limited partner who is participating in the management of the partnership;
 - (c) if the relevant offence is committed by a body corporate other than an incorporated limited partnership –
 - (i) a director, manager, secretary or other similar officer of the body corporate, and
 - (ii) if the affairs of the body corporate are managed by its members, a member who is acting in connection with the member’s functions of management; and
 - (d) a person purporting to act in any capacity described in sub-paragraphs (a) to (c) in relation to the partnership or body that commits the relevant offence.
- (3) If a relevant offence is proved to have been committed with the consent or connivance of a relevant person, that relevant person is also guilty of the offence and liable in the same manner as the partnership or body corporate to the penalty provided for that offence.

19 Right of appeal

- (1) A person aggrieved by a decision of or assessment made by the Comptroller under this Law may appeal to the Commissioners by giving notice in writing to the Comptroller not later than 40 days after the date of the notice of the decision or assessment.
- (2) In the case of a person aggrieved by an assessment or additional assessment under Article 11(2) or (3), the grounds for appeal include that –
 - (a) the avoidance or reduction of his or her liability to tax under this Law was not the main purpose or one of the main purposes of the transaction or combination or series of transactions;
 - (b) the transaction was a bona fide commercial transaction, or the combination or series of transactions were bona fide commercial transactions, not designed for the purpose of avoiding or reducing liability to tax under this Law;
 - (c) he or she has been overcharged by the assessment or additional assessment.
- (3) If the Comptroller is satisfied that, owing to absence, sickness or other reasonable cause, a person was prevented from appealing in the time specified in paragraph (1), the Comptroller may admit the appeal if notice is given by the person without undue delay.
- (4) Part 6 of the 1961 Law applies, with the necessary modifications to an appeal under paragraph (1) as it applies to an appeal under Article 27(1) of that Law.

20 ⁵**21** ⁶**22 Citation and commencement**

- (1) This Law may be cited as the Taxation (Enveloped Property Transactions) (Jersey) Law 2022.
- (2) This Law comes into force on 4th April 2022.

SCHEDULE 1⁷

(Article 6)

EXCLUDED TRANSACTIONS**List of excluded transactions**

- (1) Succession to an interest in the property of a deceased person, whether under a will or otherwise.
- (2) The transfer of an interest in property further to an order of a court.
- (3) The transfer of shares in a company by a nominee –
 - (a) to the beneficial owner of the company; or
 - (b) to another nominee who holds the shares on behalf of the beneficial owner.
- (4) The transfer of shares in a company which is listed on a recognised stock exchange as defined in Article 3 of the 1961 Law.
- (5) The issue, transfer or redemption of units in a collective investment fund as defined in that Article.
- (6) An agreement giving a person an option to purchase property.
- (7) A transaction the principal purpose of which is to –
 - (a) create or enforce a security interest (as defined in the [Security Interests \(Jersey\) Law 2012](#)); or
 - (b) otherwise secure or enforce the repayment of a loan.
- (8) A transaction where the transferee is connected with the transferor and –
 - (a) in consequence of an earlier transaction to which Article 4 of the Law applies, the transferor and the transferee acquired in aggregate a significant interest in an entity owning enveloped property and enveloped property transaction tax was charged and levied on the transaction and has been paid; and
 - (b) the transferee subsequently acquires a significant interest in the entity in the transferee's own right in consequence of a transfer of interest from the transferor.
- (9) A transaction where the transferee is exempt from tax under Article 115(a), (aa) or (ae) of the 1961 Law.
- (10) A transaction where the transferee is a company –
 - (a) which is prescribed under Article 2 of the [Social Housing \(Transfer\) \(Jersey\) Law 2013](#); and
 - (b) whose income qualifies for exemption from tax under Article 115(c) of the 1961 Law.
- (11) A transaction where the transferee is a Minister (as defined in the [States of Jersey Law 2005](#)).
- (12) A transaction where the transferee is one of the Parishes.
- (13) A transaction the effect of which is to transfer the significant interest in an entity where the transferor and transferee are each companies which are connected persons.

SCHEDULE 2⁸

(Article 7)

CALCULATION OF VARIABLE ELEMENT OF TAX**TABLE A****ENVELOPED PROPERTY USED FOR NON-DOMESTIC PURPOSES**

<i>Market value of enveloped property</i>	<i>Variable element of tax</i>
Exceeding £700,000 but not exceeding £1,000,000	£13,000 in respect of the first £700,000 plus £3 for each £100 or part of £100 in excess of that
Exceeding £1,000,000 but not exceeding £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 of that
Exceeding £1,500,000 but not exceeding £2,000,000	£39,500 in respect of the first £1,500,000 plus £4 for each £100 or part of £100 in excess of that
Exceeding £2,000,000	£59,500 in respect of the first £2,000,000 plus £5 for each £100 or part of £100 in excess of that

TABLE B**ENVELOPED PROPERTY USED FOR DOMESTIC PURPOSES**

(1) Market value of enveloped property	(2) Variable element of tax (standard rate)	(3) Variable element of tax (higher rate)
Exceeding £500,000 but not exceeding £700,000	£8,000 in respect of the first £500,000 plus £3 for each £100 or part of £100 in excess of that	£23,000 in respect of the first £500,000 plus £6 for each £100 or part of £100 in excess of that
Exceeding £700,000 but not exceeding £1,000,000	£14,000 in respect of the first £700,000 plus £3.50 for each £100 or part of £100 in excess of that	£35,000 in respect of the first £700,000 plus £6.50 for each £100 or part of £100 in excess of that
Exceeding £1,000,000 but not exceeding £1,500,000	£24,500 in respect of the first £1,000,000 plus £4.50 for each £100 or part of £100 in excess of that	£54,500 in respect of the first £1,000,000 plus £7.50 for each £100 or part of £100 in excess of that
Exceeding £1,500,000 but not exceeding £2,000,000	£47,000 in respect of the first £1,500,000 plus £5.50 for each £100 or part of £100 in excess of that	£92,000 in respect of the first £1,500,000 plus £8.50 for each £100 or part of £100 in excess of that
Exceeding £2,000,000 but not exceeding £3,000,000	£74,500 in respect of the first £2,000,000 plus £7.50	£134,500 in respect of the first £2,000,000 plus

(1) Market value of enveloped property	(2) Variable element of tax (standard rate)	(3) Variable element of tax (higher rate)
	for each £100 or part of £100 in excess of that	£10.50 for each £100 or part of £100 in excess of that
Exceeding £3,000,000 but not exceeding £6,000,000	£149,500 in respect of the first £3,000,000 plus £10 for each £100 or part of £100 in excess of that	£239,500 in respect of the first £3,000,000 plus £13 for each £100 or part of £100 in excess of that
Exceeding £6,000,000	£449,500 in respect of the first £6,000,000 plus £11 for each £100 or part of £100 in excess of that	£629,500 in respect of the first £6,000,000 plus £14 for each £100 or part of £100 in excess of that

TABLE C**ENVELOPED PROPERTY COMPRISED IN A CONTRACT LEASE**

(1) Market value of enveloped property	(2) Variable element of tax (standard rate)	(3) Variable element of tax (higher rate)
Exceeding £500,000 in the case of property used for domestic purposes	£3,500 in respect of the first £500,000, plus 75p for each £100 or part of £100 in excess of that	£18,500 in respect of the first £500,000, plus £3.75 for each £100 or part of £100 in excess of that
Exceeding £700,000 in the case of property used for non-domestic purposes	£5,000 in respect of the first £700,000 plus 75p for each £100 or part of £100 in excess of that	Not applicable

SCHEDULE 3⁹

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Taxation (Enveloped Property Transactions) (Jersey) Law 2022	L.18/2022	4 April 2022 Adopted Law given effect as if enacted on 10 February 2022 by R&O.17/2022	P.119/2021
Finance (2023 Budget) (Jersey) Law 2023	L.3/2023	1 January 2023 Adopted Law given effect as if enacted on 16 December 2022 by R&O.112/2022	P.102/2022
Finance (2024 Budget) (Jersey) Law 2024	L.1/2024	1 January 2024 Adopted Law given effect as if enacted on 14 December 2022 by R&O.120/2023	P.91/2023

◦Projets available at statesassembly.gov.je

Table of Endnote References

¹ Article 7(1)	<i>amended by L.3/2023</i>
² Article 7(3)	<i>amended by L.3/2023</i>
³ Article 7(4)	<i>amended by L.3/2023</i>
⁴ Article 7(4A)	<i>inserted by L.3/2023</i>
⁵ Article 20	<i>spent/omitted</i>
⁶ Article 21	<i>spent/omitted</i>
⁷ Schedule 1	<i>amended by L.1/2024</i>
⁸ Schedule 2	<i>amended by L.3/2023, L.1/2024</i>
⁹ Schedule 3	<i>spent/omitted</i>