



Jersey

FINANCE (2010 BUDGET) (JERSEY) LAW 2010

Arrangement

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FINANCE (2010 BUDGET) (JERSEY) LAW 2010

A LAW to set the rate of income tax for 2010 and to amend the Customs and Excise (Jersey) Law 1999 and the Stamp Duties and Fees (Jersey) Law 1998.

Adopted by the States

10th December 2009

Sanctioned by Order of Her Majesty in Council

21st July 2010

Registered by the Royal Court

6th August 2010

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 2010

There shall be levied and charged in Jersey for the year 2010, 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 Customs and Excise (Jersey) Law 1999 amended

- (1) In this Article, “principal Law” means the Customs and Excise (Jersey) Law 1999².
- (2) In Part 2 of Schedule 1 to the principal Law after paragraph 7 there shall be added the following paragraph –

“8 Motor vehicles

- (1) In this paragraph –

‘established CO₂ mass emission figure’ means, in relation to a vehicle, the grams per kilometre of carbon dioxide emitted by the vehicle, established in accordance with sub-paragraphs (5) and (6);

‘LPV’ means a light passenger vehicle, being a motor vehicle designed and constructed for the carriage of passengers and comprising no more than 8 seats in addition to the driver’s seat;

‘vehicle emissions duty’ means the excise duty payable as described in Article 38(3) or (5).

- (2) The rate of vehicle emissions duty charged on a motor vehicle is –
- (a) in the case of an LPV which has an established CO₂ mass emission figure and which is first registered, whether in Jersey or outside Jersey, on or after 1st March 2001, the rate applicable in accordance with sub-paragraph (3);
 - (b) in the case of any other motor vehicle, the rate applicable in accordance with sub-paragraph (4).
- (3) The rate of vehicle emissions duty applicable to an LPV described in paragraph (2)(a) is –
- (a) if the LPV has not, at any time, been registered outside Jersey, the amount (if any) specified in column 2 of Table 1 for the LPV’s established CO₂ mass emission figure, specified in column 1;
 - (b) if the LPV was registered outside Jersey, the amount (if any) specified in column 3, 4 or 5 of Table 1, according to when the LPV was first registered outside Jersey, for the LPV’s established CO₂ mass emission figure, specified in column 1.

1 CO ₂ mass emission figure	2 LPV 1st registered in Jersey	3 LPV 1st registered outside Jersey 1 year or less ago	4 LPV 1st registered outside Jersey more than 1 but 2 years or less ago	5 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	£40	£40	£25	£20
More than 150g but not more than 165g	£120	£120	£80	£60
More than 165g but not more than 185g	£180	£180	£115	£90

More than 185g but not more than 225g	£300	£300	£195	£150
More than 225g but not more than 250g	£600	£600	£390	£300
More than 250g but not more than 300g	£1,000	£1,000	£650	£500
More than 300g	£1,250	£1,250	£815	£625

- (4) The rate of vehicle emissions duty applicable to any motor vehicle to which sub-paragraph (3) does not apply is –
- (a) if the vehicle has not, at any time, been registered outside Jersey, the amount (if any) specified in column 2 of Table 2 for the cylinder capacity of the vehicle's engine, specified in column 1;
 - (b) if the vehicle was registered outside Jersey, the amount (if any) specified in column 3, 4 or 5 of Table 2, according to when the vehicle was first registered outside Jersey, for the cylinder capacity of the vehicle's engine, specified in column 1.

1 Cylinder capacity of engine	2 Vehicle 1st registered in Jersey	3 Vehicle 1st registered outside Jersey 1 year or less ago	4 Vehicle 1st registered outside Jersey more than 1 but 2 years or less ago	5 Vehicle 1st registered outside Jersey more 2 than years ago
1000cc or less	£0	£0	£0	£0
More than 1000cc but not more than 1400cc	£150	£150	£100	£75
More than 1400cc but not more than 1800cc	£250	£250	£165	£125

More than 1800cc but not more than 2000cc	£380	£380	£245	£190
More than 2000cc but not more than 2500cc	£500	£500	£325	£250
More than 2500cc but not more than 3000cc	£750	£750	£490	£375
More than 3000cc but not more than 3500cc	£1,000	£1,000	£650	£500
More than 3500cc	£1,250	£1,250	£815	£625

- (5) The CO₂ mass emission figure for an LPV shall be established when the LPV is first registered in Jersey and shall be the figure specified in a document produced in accordance with the requirements for registration that are prescribed under Part 2 of the Motor Vehicle Registration (Jersey) Law 1993³.
- (6) Where more than one CO₂ mass emission figure is specified in a document described in sub-paragraph (5), the CO₂ mass emission figure established for the vehicle shall be –
 - (a) the figure specified as the combined figure or, if there is more than one combined figure, the lowest of them; or
 - (b) where there is no combined figure, the lowest figure specified.”.

3 Stamp Duties and Fees (Jersey) Law 1998 amended

In Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998⁴, for paragraph 2(2)(e) there shall be substituted the following clause –

“(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		Billet or application	Greffier”.
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	heard, for each half day or part of a half day –			
	(i) where the claim does not exceed £2 million	£300		
	(ii) where the claim exceeds £2 million	£1,000		

4 Citation and commencement

- (1) This Law may be cited as the Finance (2010 Budget) (Jersey) Law 2010.
- (2) Article 2(2) shall come into force on 1st September 2010.
- (3) The remainder of this Law shall come into force on 1st January 2010.

M.N. DE LA HAYE

Greffier of the States

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- ¹ *chapter 24.750*
 - ² *chapter 24.660*
 - ³ *chapter 25.350*
 - ⁴ *chapter 24.960*