



Jersey

FINANCE (JERSEY) LAW 2006

Arrangement

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Jersey

FINANCE (JERSEY) LAW 2006

A **LAW** to prescribe the standard rate of income tax for the year 2006; to amend further the Customs and Excise (Jersey) Law 1999 so as to increase duties on alcohol, tobacco, hydrocarbon oil and vehicle registration; to amend further the Stamp Duties and Fees (Jersey) Law 1998 so as to revise some of the provisions in respect of judicial and probate fees and for connected purposes.

Adopted by the States

17th January 2006

Sanctioned by Order of Her Majesty in Council

7th June 2006

Registered by the Royal Court

23rd June 2006

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law –

PART 1

INCOME TAX

1 Standard rate of income tax for 2006

There shall be levied and charged in Jersey for the year 2006, in accordance with the Income Tax (Jersey) Law 1961,¹ income tax at the standard rate of 20 pence in the pound.

PART 2

EXCISE DUTY

2 Interpretation of this Part

In this Part, “principal Law” means the Customs and Excise (Jersey) Law 1999.²

3 Article 1 of Customs and Excise (Jersey) Law 1999 amended

In Article 1(1) of the principal Law there shall be inserted after the definition “small independent brewer” the following definitions –

“ ‘small independent cider-maker’ means a maker of cider who –

- (a) makes no more than 20,000 litres of cider per year;
- (b) is legally and economically independent of any other maker of cider; and
- (c) uses premises physically separate from those of any other maker of cider;

‘small independent distiller of spirits’ means a distiller of spirits who –

- (a) distils no more than 2,000 litres of alcohol per year;
- (b) is legally and economically independent of any other distiller of spirits; and
- (c) uses premises physically separate from those of any other distiller of spirits;”.

4 Increase of duty on alcohol, tobacco and hydrocarbon oil, etc.

For Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999, there shall be substituted the following Part –

“PART 2

(Article 38)

GOODS CHARGEABLE WITH EXCISE DUTY AND RATES OF DUTY**1 Spirits**

There shall be charged –

- (a) on all spirits, produced by a small independent distiller of spirits, which are imported into or produced or manufactured in Jersey, excise duty at the rate of £10.31 per litre of alcohol; and
- (b) on all other spirits imported into or produced or manufactured in Jersey, excise duty at the rate of £20.62 per litre of alcohol.

2 Wines

There shall be charged, on all wines imported into or produced or manufactured in Jersey, excise duty at the following rates –

<i>Strength of wines</i>	<i>Rate per hectolitre</i>
Wines exceeding 1.2 % volume but not exceeding 5.5 % volume	£50.19
Wines exceeding 5.5 % volume but not exceeding 15 % volume	£131.75
Wines exceeding 15 % volume but not exceeding 22 % volume	£161.45
	<i>Rate per litre of alcohol</i>
Wines exceeding 22 % volume	£20.62.

3 Beer

There shall be charged –

- (a) on all beer, produced by a small independent brewer, which is imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £35.60 per hectolitre of beer not exceeding 4.9% volume, and
 - (ii) £54.87 per hectolitre of beer exceeding 4.9% volume; and
- (b) on all other beer imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £43.32 per hectolitre of beer not exceeding 4.9% volume, and
 - (ii) £65.17 per hectolitre of beer exceeding 4.9% volume.

4 Cider

There shall be charged –

- (a) on all cider, produced by a small independent maker of cider, which is imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £20.27 per hectolitre of cider not exceeding 4.9% volume, and
 - (ii) £30.49 per hectolitre of cider exceeding 4.9% volume; and
- (b) on all other cider, imported into or produced or manufactured in Jersey, excise duty at the rate of –
 - (i) £40.54 per hectolitre of cider not exceeding 4.9% volume, and
 - (ii) £60.98 per hectolitre of cider exceeding 4.9% volume.

5 Other alcoholic beverages

There shall be charged, on all alcoholic beverages imported into or produced or manufactured in Jersey (other than wines, beer or cider exceeding 1.2% volume but not exceeding 5.5% volume), excise duty at the rate of £20.62 per litre of alcohol.

6 Tobacco

There shall be charged, on all tobacco imported into or grown, produced or manufactured in Jersey, excise duty at the following rates –

- | | |
|---|-------------------------|
| (a) on unprocessed tobacco | £141.45 per kilogramme |
| (b) on cigars | £153.05 per kilogramme |
| (c) on cigarettes | £191.40 per kilogramme |
| (d) on hand-rolling tobacco | £162.68 per kilogramme |
| (e) on other types of processed tobacco not included in sub-paragraphs (b) to (d) | £148.13 per kilogramme. |

7 Hydrocarbon oil

(1) There shall be charged, on hydrocarbon oil imported or delivered into or produced in Jersey, excise duty at the following rate –

- | | |
|---|------------------------|
| (a) on higher octane ultra low sulphur petrol | £39.58 per hectolitre |
| (b) on all other ultra low sulphur petrol | £38.02 per hectolitre |
| (c) on ultra low sulphur diesel | £38.02 per hectolitre |
| (d) on all other types of hydrocarbon oil | £41.13 per hectolitre. |

(2) For the purposes of sub-paragraph (1) –

- petrol is ‘higher octane’ if its research octane number is not less than 96 and its motor octane number is not less than 86;
- ‘ultra low sulphur petrol’ means unleaded petrol the sulphur content of which does not exceed 0.005% by weight; and
- ‘ultra low sulphur diesel’ means gas oil the sulphur content of which does not exceed 0.005% by weight.

8 Vehicle Registration Duty

- This paragraph applies to all motor vehicles required to be registered under Article 4 of the Motor Vehicle Registration (Jersey) Law 1993.³
- If a motor vehicle to which this paragraph applies has not at any time been registered outside Jersey there shall be charged in relation to the motor vehicle the amount of excise duty specified in column 2 of the table to this paragraph in relation to the vehicle.

- (3) If a motor vehicle to which this paragraph applies was registered outside Jersey and the first time the registration outside Jersey took place was on a day that is –
- (a) one year or less before the date on which excise duty under this Law is payable in relation to the motor vehicle, there shall be charged in relation to the vehicle the amount of excise duty specified in column 2 of the table to this paragraph in relation to the vehicle;
 - (b) more than one year, but less than 2 years, before the date on which excise duty under this Law is payable in relation to the motor vehicle, there shall be charged in relation to the vehicle the amount of excise duty specified in column 3 of the table to this paragraph in relation to the vehicle;
 - (c) more than 2 years, but less than 3 years, before the date on which excise duty under this Law is payable in relation to the motor vehicle, there shall be charged in relation to the vehicle the amount of excise duty specified in column 4 of the table to this paragraph in relation to the vehicle; or
 - (d) 3 years or more before the date on which excise duty under this Law is payable in relation to the motor vehicle, there shall be charged in relation to the vehicle the amount of excise duty specified in column 5 of the table to this paragraph in relation to the vehicle.

TABLE				
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
Cylinder capacity of engine	Vehicle first registered in Jersey, or first registered outside Jersey one year or less ago	Vehicle first registered outside Jersey more than one but less than 2 years ago	Vehicle first registered outside Jersey more than 2 but less than 3 years ago	Vehicle first registered outside Jersey 3 years or more ago
Less than 125cc	£30	£20	£15	£10
126 – 500cc	£60	£40	£30	£20
501 – 1000cc	£125	£85	£65	£50
1001 – 1400cc	£375	£245	£190	£170
1401 – 1800cc	£625	£410	£315	£285
1801 – 2000cc	£940	£615	£470	£425
2001 – 2500cc	£1,250	£815	£625	£565
2501 –	£1,875	£1,220	£940	£845

3000cc				
3001 – 3500cc	£2,500	£1,625	£1,250	£1,125
more than 3500cc	£3,125	£2,035	£1,565	£1,410”.

5 Commencement of Part 2 of this Law

This Part shall be deemed to have come into force on 1st January 2006.

PART 3

STAMP DUTY

6 Interpretation of this Part

In this Part a reference to Part 1 or Part 2 is a reference to Part 1 or Part 2, as the case may be, in Schedule 1 to the Stamp Duties and Fees (Jersey) Law 1998.⁴

7 Item 2 in Part 1 of Stamp Duties and Fees (Jersey) Law 1998 amended

In Part 1, in item 2, for paragraphs (a) to (d) (inclusive) there shall be substituted the following paragraphs –

“(a)	Where the claim does not exceed £100	£6	Claim summary	Greffier
(b)	Where the claim exceeds £100 but does not exceed £500	£15	Claim summary	Greffier
(c)	Where the claim exceeds £500 but does not exceed £1,000	£20	Claim summary	Greffier
(d)	Where the claim exceeds £1,000 but does not exceed £2,500	£30	Claim summary	Greffier
(da)	Where the claim exceeds £2,500 but does not exceed £10,000	£40	Claim summary	Greffier”.

8 Item 13 in Part 1 of Stamp Duties and Fees (Jersey) Law 1998 amended

In Part 1, in item 13 –

- (a) in paragraph (h) for the words “disposed by the contract” there shall be substituted the words “of the estate to which the partage relates”;
- (b) in paragraph (j) for the words “net value” (twice occurring) there shall be substituted the words “gross value”;

- (c) in paragraph (k) for the words “cash consideration for the transfer –” there shall be substituted the words “cash consideration for the transfer or, if one half of the gross value of the property exceeds such consideration, one half of the gross value of the property –”;
- (d) in paragraph (l) –
- (i) for sub-paragraph (1) there shall be substituted the following sub-paragraph –

Item	Stamp Duty	Chargeable Document	Designated Officer
<p>“(1) Of lease, sub-lease, licence to occupy premises, or transfer or extension of lease, sub-lease or licence (subject as is hereinafter provided, and except as provided by paragraphs (m) or (t) of this item) where –</p> <p>(1) the annual rental stipulated in the contract multiplied by the number of years for which the contract provides that the lessee, sub-lessee or transferee shall have possession of the demised premises, or the amount payable annually for the licence to occupy the premises multiplied by the number of years for which the contract provides that the licensee shall be entitled to occupy the premises (in either case excluding any period in excess of 21 years) –</p> <p>(i) does not exceed £100,000</p>	<p>50p for each £100 or part of £100 subject to a minimum of £10</p>	<p>Contract</p>	<p>Greffier</p>

- | | | | |
|-----------------------|---|----------|----------|
| (ii) exceeds £100,000 | £500 in respect of the first £100,000, plus 75p for each £100 or part of £100 in excess thereof | Contract | Greffier |
|-----------------------|---|----------|----------|

In calculating the fee payable under this sub-paragraph –

- (A) in determining the number of years to be taken into account, any fraction of a year shall be reckoned as a full year and any optional extension of the term of the lease, sub-lease or licence shall be included;
- (B) except as hereinafter provided, in the case of a transfer or extension of –
- (i) a lease or sub-lease, the rental to be taken as a basis for calculating the fee shall be the rental currently payable for the demised premises at the date of the contract; or
- (ii) a licence, the amount to be taken as a basis for calculating the fee shall be the amount currently payable for the right to occupy the premises to which the licence relates at the date of the contract;
- (C) where –
- (i) a lease or sub-lease is granted, transferred or extended for less than the prevailing market rental of the demised premises, a fee calculated on such rental shall be agreed with the Greffier; or
- (ii) a licence is granted, transferred or extended for less than the prevailing market value of a licence to occupy the premises to which the licence relates, a fee calculated on such amount for the licence shall be agreed with the Greffier;
- (D) any contract increasing the rental payable in respect of an existing lease or sub-lease, or the amount payable under the licence, shall be deemed to be a contract of lease or licence, as the case may be, for the purpose of this Law, and shall be subject to the fee specified in this sub-paragraph in respect of the increased rental or charge or any part thereof on which stamp duty has not previously been paid under sub-clause (C); and
- (E) in the case of an extension of a lease, sub-lease or licence, the term of years on which stamp duty has previously been paid by the lessee, sub-lessee or licensee may, at the discretion of the Greffier, be taken into account in determining the fee to be paid under this sub-paragraph in respect of the extension.”;

- (ii) in sub-paragraph (2) for the words “lessee, sub-lessee or transferee,” there shall be substituted the words “lessee, sub-lessee, transferee or licensee,”.

9 Item 47 added to Part 1 of Stamp Duties and Fees (Jersey) Law 1998

Part 1 is amended by adding at the end the following item and entries –

**“47. CHILDREN (JERSEY)
LAW 2002**

(a)	Application for order in relation to parental responsibility (Article 5(1)(a) and (2))	£90	Application	Greffier
(b)	Application for order appointing guardian (Article 7(1))	£90	Application	Greffier
(c)	Record of disclaimer of appointment as guardian (Article 8(6))	£90	Record	Greffier
(d)	Application for contact order, prohibited steps order, residence order or specific issue order (Article 10)	£90	Application	Greffier
(e)	Application for leave to change child’s surname or to remove child from Jersey (Article 14(1))	£90	Application	Greffier
(f)	Application for order relating to financial provision (Schedule 1)	£90	Application	Greffier
(g)	Request, made on Form C2 in the Children Rules 2005, for leave to obtain directions (other than in relation to Preliminary Directions hearings and Case Review hearings) (Schedule 1)	£50	Request	Greffier
(h)	Application under Schedule 1 that is contested, for each half day or part of a half day (Schedule 1)	£200	Application	Greffier

Notwithstanding the above sub-paragraphs, if an application referred to in any of the above sub-paragraphs is required to be made on Form C1 in the Children Rules 2005 and is required to be accompanied by an application for special leave in Form C2 in those Rules, no fee is payable in relation to the application made in Form C1.

No fee is payable in relation to an application referred to in Rule 6 of the Children Rules 2005.”

10 Part 2 of Stamp Duties and Fees (Jersey) Law 1998 amended

In Part 2 –

- (a) in item 5, in paragraph (a) for the words “filing summons,” there shall be substituted the words “filing summons or Form 16,”;
- (b) in item 13 for the amount “£15” there shall be substituted the amount “£25”.

11 Commencement of Part 3 of this Law

This Part shall be deemed to have come into force on 1st January 2006.

PART 4**CLOSING PROVISION****12 Citation**

This Law may be cited as the Finance (Jersey) Law 2006.

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*