



Jersey

RATES (AMENDMENT OF LAW) (JERSEY) REGULATIONS 2010

*Made**1st December 2010**Coming into force**8th December 2010*

THE STATES, in pursuance of Article 49 of the Rates (Jersey) Law 2005¹, have made the following Regulations –

1 Article 1 of the Rates (Jersey) Law 2005 amended

In Article 1(1) of the Rates (Jersey) Law 2005² –

(a) for sub-paragraph (a) in the definition “owner” there shall be substituted the following sub-paragraph –

“(a) if the land is not let under a lease or tenancy agreement –

(i) except in the case of share transfer property, the person entitled to occupy and use the land either as owner or usufructuary owner or in the exercise of rights of dower, *franc veuvage*, seignioralty or otherwise, or

(ii) in the case of share transfer property, the company owning the land; or”;

(b) after the definition “Rates List” there shall be inserted the following definition –

“‘share transfer property’ means any land the entitlement to the use and occupation of which by a person arises by virtue of –

(a) the ownership by that person of shares in a company that owns the land; or

(b) a licence from another person owning shares in a company that owns the land, such other person being entitled to use and occupy the land by virtue of owning such shares;”.

2 Citation and commencement

- (1) These Regulations may be cited as the Rates (Amendment of Law) (Jersey) Regulations 2010.
- (2) These Regulations shall come into force 7 days after they are made.

M.N. DE LA HAYE

Greffier of the States

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- ¹ *chapter 24.950*
² *chapter 24.950*