



Jersey

**TAXATION (LAND TRANSACTIONS)
(LTT STATEMENTS AND RECEIPTS)
(JERSEY) ORDER 2009**

Revised Edition

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Showing the law as at 1 January 2010

This is a revised edition of the law



Jersey

TAXATION (LAND TRANSACTIONS) (LTT STATEMENTS AND RECEIPTS) (JERSEY) ORDER 2009

THE MINISTER FOR TREASURY AND RESOURCES, in pursuance of Articles 4, 9, 20 and 21 of the Taxation (Land Transactions) (Jersey) Law 2009¹, orders as follows –

Commencement [[see endnotes](#)]

1 Interpretation

In this Order “Law” means the Taxation (Land Transactions) (Jersey) Law 2009².

2 LTT statement

The following information is prescribed for the purposes of Article 4(1)(a) of the Law –

- (a) in relation to a transaction described in Article 3(1)(a) or (b) of the Law, the particulars described in the statement in Part 1 of the Schedule; and
- (b) in relation to a transaction described in Article 3(1)(c) of the Law, the particulars described in the statement in Part 2 of the Schedule.

3 LTT receipt

The particulars and form of an LTT receipt that are prescribed for the purposes of Article 9(3) of the Law are a till receipt stamped with the date and the words “LTT paid”, such receipt being attached to a copy of the statement delivered under Article 4 of the Law.

4 Fee for replacement LTT receipt

The fee prescribed under Article 20(2) of the Law for a replacement LTT receipt is £50.

5 Citation

This Order may be cited as the Taxation (Land Transactions) (LTT Statements and Receipts) (Jersey) Order 2009.

SCHEDULE

(Article 2)

PART 1

**SHARE TRANSFER
LAND TRANSACTION TAX STATEMENT
TRANSFER OF OWNERSHIP**



By virtue of Article 4 of the Taxation (Land Transactions) Jersey Law 2009, I require you to complete, sign and deliver this statement to me together with the Land Transaction Tax due within 28 days of any transaction to which this law applies.

Malcolm Campbell BA., FTIL., FCMI
Comptroller

Comptroller of Income Tax
P.O. Box 56, St Helier
Jersey, JE4 8PF

Tel.: 01534 440300
Fax: 01534 789142
www.gov.je/taxmoney

Please enter the Company Name, Registered Office and Registration Number in which the shares are to be transferred or issued (including transfer of beneficial ownership).

	Reg. No:
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Purchaser / Transferee of Shares:

Address to which the transaction relates:

<table border="1"> <tr><td>Full Name:</td></tr> <tr><td>Flat / House No:</td></tr> <tr><td> </td></tr> <tr><td>Post Code:</td></tr> </table>	Full Name:	Flat / House No:		Post Code:	<table border="1"> <tr><td>Flat / House No:</td></tr> <tr><td> </td></tr> <tr><td>Post Code:</td></tr> </table>	Flat / House No:		Post Code:
Full Name:								
Flat / House No:								
Post Code:								
Flat / House No:								
Post Code:								

Does the transfer of ownership relate to a Declaration of Trust and / or to the substitution of a beneficiary? **Yes / No**

Please tick the box(es) that apply to this transaction:

Standard Rate: <input type="checkbox"/>	Devolution of deceased person's estate: <input type="checkbox"/>
First time buyer, Purchase: <input type="checkbox"/>	Sole ownership into joint ownership or joint ownership into sole ownership: - Matrimonial: <input type="checkbox"/>
Charitable occupier: <input type="checkbox"/>	Sole ownership into joint ownership or joint ownership: - Other: <input type="checkbox"/>

Value of Property applicable to Land Transaction Tax:	£
Land Transaction Tax due:	£
Surcharge (where applicable):	£
Total amount due:	£
Date of transaction: DD/MM/YYYY	

If transaction is in a foreign currency please provide evidence of rate of exchange on day of transaction.

Please refer to guidelines to calculate tax due.

Office use only

Declaration

I declare, to the best of my knowledge and belief, that the above details and information are true, complete and correct. I am aware the information on this form will be processed by Treasury and Resources staff and may be used for legal searches and for Government statistical information.

Please note that a person who delivers a statement under Article 4 which he or she knows to be false or misleading shall be guilty of an offence and liable to imprisonment for a term of 12 months and to a fine of level 4 on the standard scale.

Signed:	<input style="width: 200px; height: 30px;" type="text"/>	Date: DD/MM/YYYY	<input style="width: 100px; height: 20px;" type="text"/>
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PART 2

**SHARE TRANSFER
LAND TRANSACTION TAX STATEMENT
CREATION OF SECURITY INTEREST**



By virtue of Article 4 of the Taxation (Land Transactions) Jersey Law 2009, I require you to complete, sign and deliver this statement to me together with the Land Transaction Tax due within 28 days of any transaction to which this law applies.

Malcolm Campbell BA., FTIL, FCMI
Comptroller

Comptroller of Income Tax
P.O. Box 56, St Helier
Jersey, JE4 8PF

Tel.: 01534 440300
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www.gov.je/taxmoney

Please enter the Name, Registered Office and Registration Number of the company in which the shares are to be transferred or issued (including transfer of beneficial ownership).

Reg. No:

Name and Address of Lender or Bank holding security on the shares:

Post Code:

Purchaser / Transferee of shares:

Full name

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Address of the Property to which the transaction relates:

Flat / House No:	
Post Code:	

Please tick the relevant box that applies:

Standard Rate: First Time Buyer:

Secured party in relation to a Charitable Occupier: Re mortgage existing borrowing:

Value of Property applicable to Land Transaction Tax: £

If transaction is in a foreign currency please provide evidence of rate of exchange on day of transaction.

Land Transaction Tax due (inc. surcharge if applicable): £

Please refer to guidelines to calculate tax due.

Date of transaction: DD/MM/YYYY

Office use only

Declaration

I declare, to the best of my knowledge and belief, that the above details and information are true, complete and correct. I am aware the information on this form will be processed by Treasury and Resources staff and may be used for legal searches and for Government statistical information.

Please note that a person who delivers a statement under Article 4 which he or she knows to be false or misleading shall be guilty of an offence and liable to imprisonment for a term of 12 months and to a fine of level 4 on the standard scale.

Signed:

Capacity:

Date: DD/MM/YYYY

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Taxation (Land Transactions) (LTT Statements and Receipts) (Jersey) Order 2009	R&O.136/2009	1 January 2010

Table of Renumbered Provisions

Original	Current
None	

Table of Endnote References

¹	<i>L.10/2009</i>
²	<i>L.10/2009</i>