



Jersey

FINANCE (2013 BUDGET) (JERSEY) LAW 201-

Report

Explanatory Note

This Law makes various provisions relating to taxation and arising from the States budget for the year 2013. *Article 1* sets the standard rate of income tax for the year, and *Article 2* sets the thresholds for exemptions from that tax under Article 92A of the Income Tax (Jersey) Law 1961, in respect of single individuals and married couples.

Article 3 uplifts the amounts of excise duty payable in respect of alcoholic beverages under Schedule 1 to the Customs and Excise (Jersey) Law 1999. *Articles 4, 5 and 6* make similar provision for tobacco, fuel oils, and motor vehicles respectively.

With regard to stamp duty, *Article 7(1)* adds a new item to the list of those in respect of which court fees may be charged, in Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998, to apply a rate of £300 per day or part of a day for a contested interlocutory hearing or trial in the Petty Debts Court where the claim exceeds £3,000 and the court appoints a special day to hear an application or judge a dispute. *Article 7(2)* imposes a cap on liability to probate fees, of £100,000 in respect of personal estates where the net value exceeds £13,360,000. *Article 8* (which is in force from 1st December 2012) extends the existing reliefs from stamp duty for qualifying first-time buyers of properties valued at less than £450,000, for a further 13 month period.

Article 9 provides for citation of this Law, and for its commencement (except for Article 8) on 1st January 2013.



Jersey

FINANCE (2013 BUDGET) (JERSEY) LAW 201-**Arrangement****Article**

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Jersey

FINANCE (2013 BUDGET) (JERSEY) LAW 201-

A LAW to set the rate of income tax for 2013 and to amend the Customs and Excise (Jersey) Law 1999, the Taxation (Land Transactions) (Jersey) Law 2009 and the Stamp Duties and Fees (Jersey) Law 1998

Adopted by the States [date to be inserted]

Sanctioned by Order of Her Majesty in Council [date to be inserted]

Registered by the Royal Court [date to be inserted]

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 2013

There shall be levied and charged in Jersey for the year 2013, in accordance with and subject to the provisions of the Income Tax (Jersey) Law 1961, income tax at the standard rate of 20 pence in the pound.

2 Income tax exemption thresholds

- (1) In Article 92A of the Income Tax (Jersey) Law 1961 –
 - (a) in paragraph (2)(i), for the amount “£24,540” there shall be substituted the amount “£25,280”;
 - (b) in paragraph (2)(ii) for the amount “£21,440” there shall be substituted the amount “£22,090”;
 - (c) in paragraph (6)(a) for the amount “£14,920” there shall be substituted the amount “£15,370”;
 - (d) in paragraph (6)(b) for the amount “£13,370” there shall be substituted the amount “£13,780”.
- (2) This Article shall have effect for the year of assessment 2013 and ensuing years.

3 Excise duty: alcohol

In each paragraph of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999 specified in column 1 of the following table, and in relation to each

item listed in that column, for an existing amount listed in column 2 of the table there shall be substituted the amount listed in column 3 of the table –

<i>1</i> Paragraph of Part 2 of Schedule 1, and item	<i>2</i> Existing amount	<i>3</i> Substituted amount
1 Spirits		
(a) small independent distiller	£13.07	£14.38
(b) all other	£26.12	£28.73
2 Wines		
exceeding 1.2% volume but not exceeding 5.5% volume	£63.63	£69.99
exceeding 5.5% volume but not exceeding 15% volume	£166.98	£183.68
exceeding 15% volume but not exceeding 22% volume	£204.63	£225.09
exceeding 22% volume	£26.12	£28.73
3 Beer		
(a) small independent brewer –		
(i) beer not exceeding 4.9% volume	£27.58	£28.96
(ii) beer exceeding 4.9% volume	£41.51	£44.83
(b) all other beer –		
(i) not exceeding 4.9% volume	£55.17	£57.93
(ii) exceeding 4.9% volume	£83.01	£89.65
4 Cider		
(a) small independent cider-maker –		
(i) cider not exceeding 4.9% volume	£25.82	£27.11
(ii) cider exceeding 4.9% volume	£38.84	£41.95
(b) all other cider –		
(i) not exceeding 4.9% volume	£51.64	£54.22
(ii) exceeding 4.9% volume	£77.67	£83.88

<i>1</i> Paragraph of Part 2 of Schedule 1, and item	<i>2</i> Existing amount	<i>3</i> Substituted amount
5 Other alcoholic beverages	£26.12	£28.73

4 Excise duty: tobacco

In paragraph 6 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999, for the table there shall be substituted the following table –

“

<i>Type of tobacco</i>	<i>Rate of excise duty per kilogramme</i>
(a) unprocessed tobacco	£220.12
(b) cigars	£238.17
(c) cigarettes	£297.83
(d) hand-rolling tobacco	£253.14
(e) processed tobacco other than types (b) to (d)	£230.52

”

5 Excise duty: hydrocarbon oil

In paragraph 7 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999, for the table in sub-paragraph (1) there shall be substituted the following table –

“

<i>Type of hydrocarbon oil</i>	<i>Rate of excise duty per hectolitre</i>
(a) higher octane ultra low sulphur petrol	£47.78
(b) other ultra low sulphur petrol	£45.89
(c) ultra low sulphur diesel	£45.89
(d) hydrocarbon oil other than types (a) to (c)	£49.64

”

6 Excise duty: motor vehicles

In paragraph 8 of Part 2 of Schedule 1 to the Customs and Excise (Jersey) Law 1999 –

- (a) after sub-paragraph (3), for Table 1 there shall be substituted the following Table –

“

TABLE 1 LPVs FIRST REGISTERED ON OR AFTER 1st MARCH 2001				
1 CO ₂ mass emission figure	2 LPV first registered in Jersey	3 LPV first registered outside Jersey 1 year or less ago	4 LPV first registered outside Jersey more than 1 but 2 years or less ago	5 LPV first registered outside Jersey more than 2 years ago
120g or less	£0	£0	£0	£0
More than 120g but not more than 150g	£44	£44	£27	£22
More than 150g but not more than 165g	£132	£132	£88	£66
More than 165g but not more than 185g	£198	£198	£127	£100
More than 185g but not more than 225g	£331	£331	£215	£166
More than 225g but not more than 250g	£662	£662	£431	£331
More than 250g but not more than 300g	£1,103	£1,103	£717	£551
More than 300g	£1,379	£1,379	£899	£689

”;

- (b) after sub-paragraph (4), for Table 2 there shall be substituted the following Table –

“

TABLE 2 ALL OTHER MOTOR VEHICLES				
1 Cylinder capacity of engine	2 Vehicle first registered in Jersey	3 Vehicle first registered outside Jersey 1 year or less ago	4 Vehicle first registered outside Jersey more than 1 but 2 years or less ago	5 Vehicle first registered outside Jersey more than 2 years ago
1000cc or less	£0	£0	£0	£0
More than 1000cc but not more than 1400cc	£166	£166	£110	£83
More than 1400cc but not more than 1800cc	£276	£276	£182	£138
More than 1800cc but not more than 2000cc	£419	£419	£270	£210

More than 2000cc but not more than 2500cc	£551	£551	£358	£276
More than 2500cc but not more than 3000cc	£827	£827	£541	£414
More than 3000cc but not more than 3500cc	£1,103	£1,103	£717	£551
More than 3500cc	£1,379	£1,379	£899	£689

”.

7 Stamp duty

- (1) In item 2(1) of the table in Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998, after paragraph (g) there shall be inserted –
- (a) in the second column, the following entry –
 - “(ga) Hearing of the action in a case, or any interlocutory matter in a case, for each day or part of a day where –
 - (i) the court appoints a special day for judging a dispute between parties, whether or not witnesses are heard; and
 - (ii) the claim exceeds £3,000”;
 - (b) in the third column, in respect of the entry inserted by subparagraph (a), the words “rate J”;
 - (c) in the fourth column, in respect of the same entry, the words “*Billet* or application”;
 - (d) in the fifth column, in respect of the same entry, the word “Greffier”.
- (2) In item 9(1) of the table in Part 3 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998, there shall be inserted –
- (a) in paragraph (c) in the first column, after “£100,000”, the words “but not to exceed £13,360,000”;
 - (b) after paragraph (c) in the first column, the following entry –
 - “(d) To exceed £13,360,000”;
 - (c) in the second column, in respect of the entry inserted by subparagraph (b), the word “£100,000”;
 - (d) in the third column, in respect of the same entry, the words “Oath leading to the grant”;
 - (e) in the fourth column, in respect of the same entry, the word “Greffier”.

8 Stamp duty and land transactions tax: first time buyers

- (1) In the table in Part 1 of the Schedule to the Stamp Duties and Fees (Jersey) Law 1998 –

- (a) in item 1, in paragraph (a)(iv) in the second column for the words “1st December 2012” there shall be substituted the words “1st January 2014”;
 - (b) in item 13, in paragraphs (b)(ii), (d)(iii) and (m)(ii) in the second column, for the words “1st December 2012” in each place there shall be substituted the words “1st January 2014”.
- (2) In the Schedule to the Taxation (Land Transactions) (Jersey) Law 2009, in paragraphs 4(3)(c)(i) and 5(2)(c)(i), for the words “1st December 2012” in each place there shall be substituted the words “1st January 2014”.
- (3) This Article shall come into force on 1st December 2012.

9 Citation and commencement

- (1) This Law may be cited as the Finance (2013 Budget) (Jersey) Law 201-.
- (2) This Law, with the exception of Article 8, shall come into force on 1st January 2013.

