



Jersey

**TAXATION (ENVELOPED PROPERTY
TRANSACTIONS) (STATEMENTS)
(JERSEY) ORDER 2022**

Official Consolidated Version

This is an official version of consolidated legislation compiled and issued
under the authority of the Legislation (Jersey) Law 2021.

24.920.50

Showing the law from 4 April 2022 to Current



Jersey

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (STATEMENTS) (JERSEY) ORDER 2022

Contents

Article

1	Interpretation	5
2	Statement under Article 8 of the Law.....	5
3	Statement under Article 9 of the Law.....	6
4	Citation and commencement	7

ENDNOTES **8**

Table of Legislation History	8
Table of Endnote References	8



Jersey

TAXATION (ENVELOPED PROPERTY TRANSACTIONS) (STATEMENTS) (JERSEY) ORDER 2022

THE MINISTER FOR TREASURY AND RESOURCES makes this Order under Articles 8(1) and 9(2) and (3) of the Taxation (Enveloped Property Transactions) (Jersey) Law 202- –

Commencement [[see endnotes](#)]

1 Interpretation

In this Order, “Law” means the Taxation (Enveloped Property Transactions) (Jersey) Law 202-.

2 Statement under Article 8 of the Law

- (1) This Article prescribes the information required to be contained in a statement for the purposes of Article 8 of the Law (which requires a person who acquires a significant interest in an entity that owns enveloped property to deliver a statement to the Comptroller).
- (2) A statement must contain the following information about the entity that owns the enveloped property –
 - (a) the name of the entity;
 - (b) the registered address of the entity;
 - (c) the place of incorporation (or other form of establishment) of the entity;
 - (d) the tax identification number issued by the Comptroller for the entity.
- (3) A statement must contain the following information about the person or entity from which the interest was acquired –
 - (a) the name of the person or entity;
 - (b) the usual address of the person or, in the case of an entity or a person that is not an individual, the address of its registered office;
 - (c) the registration number (if any) of the entity.
- (4) A statement must contain the following information about the enveloped property –

- (a) the address of the property;
 - (b) the market value of the property;
 - (c) whether the property is listed as used for domestic or non-domestic use under the [Rates \(Jersey\) Law 2005](#).
- (5) A statement must contain the following information about the transaction –
 - (a) the name and address of the person who acquires a significant interest;
 - (b) the name and address of a connected person (if any) who acquires a significant interest;
 - (c) the amount of enveloped property transaction tax;
 - (d) the amount of surcharge (if any) under Article 13 of the Law;
 - (e) the total amount due under the Law;
 - (f) the date of the transaction;
 - (g) the declaration required by Article 8(3) of the Law.

3 Statement under Article 9 of the Law

- (1) This Article –
 - (a) prescribes the information required to be contained in a statement for the purposes of Article 9 of the Law (which requires an entity to provide a statement to the Comptroller if a relevant transaction takes place in relation to the entity); and
 - (b) prescribes the form of the statement.
- (2) A statement must contain the following information about the entity –
 - (a) the name of the entity;
 - (b) the registered address of the entity;
 - (c) the tax identification number issued by the Comptroller for the entity;
 - (d) the address of each enveloped property owned by the entity.
- (3) A statement must contain the following information about the person who acquires a significant interest –
 - (a) the name of the person;
 - (b) the usual address of the person or, if the person is not an individual, the address of its registered office;
 - (c) if the person is not an individual, its registration number.
- (4) A statement must be made using –
 - (a) the electronic form provided for the purpose by the Comptroller; or
 - (b) if the Comptroller provides an alternative means of making the statement, either the electronic form or the alternative means.

4 Citation and commencement

This Order may be cited as the Taxation (Enveloped Property Transactions) (Statements) (Jersey) Order 2022 and comes into force on the commencement of the Taxation (Enveloped Property Transactions) (Jersey) Law 202-.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Taxation (Enveloped Property Transactions) (Statements) (Jersey) Order 2022	R&O.32/2022	4 April 2022	

◦Projets available at statesassembly.gov.je

Table of Endnote References

There are currently no endnote references