

THE DUTY ON SHARE TRANSFERS (ALDERNEY) LAW, 1994

This form of return, duly completed, signed and dated by an individual who is resident in Alderney or by an Advocate of the Royal Court, must be delivered to the Clerk of the Court of Alderney within 28 days of any non-exempt transfer of any share capital of a land holding corporation.

The amount of transfer duty payable in respect of the transfer, and the instrument, if any, whereby the transfer was effected, must also be so delivered.

It is an offence not to comply with these requirements or to furnish any false, deceptive or misleading information.

Expressions used in this return have the meanings given by the above Law.

1. Name of corporation:
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2. Registered Office of corporation:
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3. Place in which corporation was constituted or incorporated:
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4. Nature of transfer (eg transfer, issue, exchange or conversion of shares, or grant or exercise of option):
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5. Description of shares transferred:
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6. Date of transfer:

7. Name, address and description of transferor:

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8. Name, address and description of transferee:

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9. Market value of all land* of corporation at time of transfer:

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*Note: "land" means any land or other immovable property in Alderney and any legal or beneficial interest therein, whether freehold or long leasehold.

10. Location, description and title numbers of all such land:

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11. Nominal value of shares to which transfer relates:

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12. Nominal value of whole of issued share capital of corporation:

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13: Assessable value of transfer (being the proportion of the amount shown in 9. above which the amount shown in 11. bears to the amount shown in 12.):

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14. Amount of transfer duty payable** on the amount shown in 13. (if none, state why transaction is exempt):

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15. Name, address and occupation of undersigned person making this return:

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16. Capacity in which this return is made (eg director or secretary of corporation):

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I, the undersigned, hereby declare that I have completed this return to the best of my knowledge and belief and that the information given herein is true and complete and that the transfer does not form part of any larger transfer of the share capital of the corporation.

The instrument, if any, whereby the transfer was effected is enclosed herewith.

Name of signatory:

Signed:

Dated:

** For the purposes of section 2(1) of The Duty on Share Transfer (Alderney) Law, 1994 (which fixes the rate of transfer duty), the rate shall be:-

- a) where the assessable value of the transfer does not exceed £150,000, 4%;
- b) where the assessable value of the transfer exceeds £150,000, but does not exceed £250,000, 4.5%;
- c) where the assessable value of the transfer exceeds £250,000, 5%.