

Alderney Document Duty 2021

Freehold Transfers

Congé (payable to States of Alderney) = **2%**

Document Duty (payable to States of Alderney):

Rate	Value of transaction
2.25%	of any part of the value of the realty not exceeding £250,000, and
3.50%	of any part of the value of the realty exceeding £250,000 but not exceeding £400,000, and
4.00%	of any part of the value of the realty exceeding £400,000 but not exceeding £750,000, and
4.25%	of any part of the value of the realty exceeding £750,000 but not exceeding £1,000,000, and
4.50%	of any part of the value of the realty exceeding £1,000,000 but not exceeding £2,000,000, and
5.50%	of any part of the value of the realty exceeding £2,000,000

Legislation:

Duty rates: The Document Duty (Amendment) Ordinance, 2019

Duty to be payable to SoA: The Alderney (Application of Legislation) (Document Duty) (Amendment) Ordinance, 2020

Leasehold and Share Transfers

(payable to the States of Alderney)

Rate	Value of transaction
4.00%	Where the value of the dealing does not exceed £150,000.
4.50%	Where the value of the dealing exceeds £150,000 but does not exceed £250,000.
5.00%	Where the value of the dealing exceeds £250,000.

Legislation:

Duty rates: The Duty on Long Leases (Variation of rate and ratio) (Alderney) Ordinance, 2003

The Duty on Share Transfers (Variation of rate and ratio) (Alderney) Ordinance, 2003

Duty to be payable to SoA: The Duty on Long Leases (Variation of Ratio) (Alderney) Ordinance, 2020

The Duty on Share Transfers (Variation of Ratio) (Alderney) Ordinance, 2020

LAND REGISTRY FEES

0.05% of the value of any transfer with a minimum £60 fee