



LAND REGISTRATION GENERAL FEES AND DUTY ORDER 2019

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Statutory Document No. 2019/0230



Interpretation Act 2015

LAND REGISTRATION GENERAL FEES AND DUTY ORDER 2019

Laid before Tynwald: 21st May 2019

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under section 81 of the Interpretation Act 2015.

1 Title

This Order is the Land Registration General Fees and Duty Order 2019.

2 Commencement

This Order comes into operation on the date on which the Land Registration Fixed Fees Order 2019¹ comes into operation².

3 Interpretation

(1) In this Order —

“**Act**” means the Land Registration Act 1982;

“**charge**” includes a sub-charge;

“**consideration**” means a consideration in money or money’s worth other than —

(a) a consideration consisting solely of a covenant to pay money owing under a charge; or

(b) the consideration for a lease mentioned in article 4(4);

“**land**” shall have the meaning ascribed to it in the Act;

“**Rules**” means the Land Registry Rules 2000³;

“**proceedings**” mean the processing of all applications in the Land Registry;

¹ SD 2019/0229

² Section 81 of the Interpretation Act 2015 requires an Order made under that section to be laid before Tynwald as soon as practicable after it is made and if Tynwald, at the sitting at which it is laid or the next subsequent sitting, resolves that it is to be annulled, it ceases to have effect

³ SD 588/00

“**owner occupier**” means a natural person (or more than one natural persons) holding and occupying land for himself or herself (or themselves) in a personal capacity.

(2) An expression in this Order which is defined in the Rules has the same meaning as in the Rules.

4 Calculation of fees and duty

(1) In calculating the fee and duty payable under this Order in respect of an application, the value on which the fee and duty is payable -

(a) if a transaction gives rise to the application and the consideration relating to it is equal to or greater than the value of the land, is that consideration; or

(b) if no transaction gives rise to the application or the consideration is less than the value of the land, is the value of the land.

(2) If a transaction consists of or includes an exchange, each element of the transaction is treated as separate for the purposes of calculating the fees and duty payable.

(3) In calculating the fee and duty payable the value is rounded up to the nearest £1,000.

(4) In the case of an application for first registration of a leasehold estate on the grant of a lease (whether out of registered or unregistered land), the consideration is calculated according to the formula $P + 10R$ where –

P is the consideration fine or premium stated in the lease (as declared in the application); and

R is the highest ascertainable amount of annual rent reserved by the lease.

5 Valuation

(1) For the purposes of this Order the value of land is the amount which the land might be expected to reach on the open market if sold by a willing vendor to a willing purchaser.

(2) In the case of the surrender of a lease the value is the value of the leasehold estate immediately before the surrender.

(3) The value includes the value of any building erected or being erected on the land.

(4) In the case of a transfer by way of gift or at an under value no account is taken of any charge on the land.

(5) If the value of any land is declared in the application the Registrar may accept it as the true value of the land if the valuation is certified by a person the Registrar considers qualified to give it.

PART 2 – FEES AND DUTY

6 Fees and duty – general

The fees and duty payable under this Order are subject to the exemptions specified in article 8.

7 Fees and duty for certain transactions in registered land

- (1) This article applies to the following transactions –
- (a) an application for first registration of title to land;
 - (b) a transfer of title of registered land (including a transfer pursuant to a court order);
 - (c) a surrender of a lease of registered land for consideration (however effected); or
 - (d) a transmission on defeasance of an estate in registered land.
- (2) Subject to paragraphs (3), (4), (5) and (6) the fee and duty payable for a transaction to which this article applies is –
- (a) £10.00 for each £1,000 of value up to and including £500,000;
 - (b) £20.00 for each £1,000 of value exceeding £500,000 and up to and including £3,000,000;
 - (c) £25 for each £1,000 of value exceeding £3,000,000; or
 - (d) £250.00,
- whichever is the higher.
- (3) In the case of an application for first registration or a transfer of title of registered land, if the land consists of a dwelling house (with or without outbuildings and land assigned to its use) with a value of less than £1,000,000 (one million pounds) that an applicant or his or her advocate declares will be the applicant's sole property worldwide and will be occupied for residential use exclusively by the applicant (and as appropriate the applicant's household) as an owner occupier then the fee and duty payable for a transaction to which this article applies is calculated as follows -
- (a) £0.00 for each £1,000 of value up to and including £190,000;
 - (b) £10.00 for each £1,000 of value exceeding £190,000 and up to and including £500,000;
 - (c) £20.00 for each £1,000 of value exceeding £500,000 and up to £1,000,000; or
 - (d) £250
- whichever is the higher.

- (4) If the application is a voluntary first registration and the deed has already been registered in the Deeds Registry the fee payable is £75.00.
- (5) The fee will be £250 where there is an assurance by way of gift between spouses or civil partners relating to a residential property that the spouses or civil partners or their advocate declares is or will be their sole residential property worldwide and will be occupied exclusively by them and their household.
- (6) The fee will be £250 if:
 - (a) a disposition is effected by way of an Order under the Matrimonial Proceedings Act 2003 or the Civil Partnership Act 2011 effecting a conveyance or release of a legal interest in a residential property owned by the parties to the marriage or civil partnership which is being dissolved; or
 - (b) a couple in an intimate personal relationship have decided to separate having previously purchased a residential property and duly registered the land where the separation results in one party purchasing the other's legal interest in the land.
- (7) For the avoidance of doubt Parts 11 (Proceedings in the Land Registry) and 12 (Proceedings before the Land Commissioner) of the Land Registry Rules 2000 will apply to determining any question in connection with declarations made under this Article 7.

8 Exemptions

- (1) No fee or duty is payable on an application for compulsory first registration of title to any land if the deed inducing registration, any associated charge and all other relevant deeds have been registered in the Deeds Registry prior to the application being made and the required fee and duty was paid at the time the deeds were registered.
- (2) No fee or duty is payable in respect of an application by a Government Department for first registration of the Department's title to land.
- (3) No fee or duty is payable in respect of an application by a body mentioned in section 24A(4) of the Act for first registration of the body's title to land made in compliance with a direction of the Council of Ministers under paragraph (1) of that section.

PART 3 - GENERAL

9 Method of payment

- (1) A fee and duty payable under this Order must be paid either in cash, by cheque or by postal order in favour of "Isle of Man Government", by

electronic bank transfer (EPOS, BACS or CHAPS) or by any other means that the Registrar may permit.

- (2) If the amount of a fee and duty is ascertainable at the time of the application, it shall be paid on presentation of the application.
- (3) If the amount of a fee and duty is not ascertainable at the time of the presentation -
 - (a) such amount as the Registrar may direct (either generally or in the particular case) must be paid on presentation of the application on account of the fee and duty; and
 - (b) the balance (if any) shall be paid within 21 days of notification by the Registrar to the applicant or the applicant's advocate of the amount due.
- (4) If the amount paid under paragraph (3)(a) exceeds the amount of the fee and duty due, the Registrar must, as soon as practicable after the due amount is ascertained, refund the balance.
- (5) If an application is rejected in accordance with the Rules the Registrar must refund any sum paid on account of the fee, less those fees and costs already incurred by the Registrar in connection with the examination of title, enquiries, notices, surveying, mapping or other work involved, subject to a minimum fee of £75.00.

10 Credit Accounts

The Registrar may at any time make arrangements with any person for the maintenance by that person of a credit account with the Registrar for the payment of fees and duty in respect of applications made by the person.

MADE 29/04/2019

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under the Interpretation Act 2015 to make provision for general fees and duty to be charged by the Land Registry.

The Order amends the previous charges payable in respect of applications and other proceedings in the Land Registry and makes provision for reduced fees and duty in certain circumstances.

The Order provides for a nil fee for registrations made by a Government Department.