



## Jersey introduces new stamp duty and LTT relief for group companies

Insights - 22/01/2025

Transfers of property between companies could be eligible for reduced stamp duty and land transaction tax payments.

It is welcome news that, in line with other jurisdictions including England, Jersey has introduced group relief provisions for certain property transfers between group companies.

Traditionally, Jersey companies have not always been able to hold their Jersey property in a commercially optimal fashion. However, from 1 January 2025, following the adoption of the Finance (2025 Budget) (Jersey) Law, intra-group property transfers will be charged at a fixed rate of £180.

To qualify for the new relief, the property (or shares, where the property is share transfer) must be transferred between companies who are members of the same "group" with a 75% control / profit test.

There may be wider tax implications of such transfers so seeking legal advice is recommended. If you have any questions, reach out to a member of Ogier's expert Property team using the contact details below.

Want to know more? Read the Government of Jersey's guidance document.

[Stamp duty and land transaction tax group relief guidance on gov.je](https://gov.je/stamp-duty-and-land-transaction-tax-group-relief-guidance)

### About Ogier

Ogier is a professional services firm with the knowledge and expertise to handle the most demanding and complex transactions and provide expert, efficient and cost-effective services to all our clients. We regularly win awards for the quality of our client service, our work and our people.

## Disclaimer

This client briefing has been prepared for clients and professional associates of Ogier. The information and expressions of opinion which it contains are not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific advice concerning individual situations.

Regulatory information can be found under [Legal Notice](#)

## Key Contacts



Katharine Marshall

Partner

Jersey

E: [katharine.marshall@ogier.com](mailto:katharine.marshall@ogier.com)

T: [+44 1534 514304](tel:+441534514304)



Sarah Parish

Managing Associate

Jersey

E: [sarah.parish@ogier.com](mailto:sarah.parish@ogier.com)

T: [+44 1534 514249](tel:+441534514249)



Evie Howell

Trainee Solicitor

Jersey

E: [evie.howell@ogier.com](mailto:evie.howell@ogier.com)

T: +44 1534 841483

## Related Services

Property law

Local Legal Services

Legal