



DEEDS AND PROBATE REGISTRIES (FEES AND DUTY) ORDER 2019

Index

Article	Page
1 Title	3
2 Commencement	3
3 Calculation of fees and duties	3
4 Valuation.....	4
5 Level of fees and duties	4
6 Exemptions	6
7 Method of payment.....	6
8 Revocation	6
 SCHEDULE	 7
PART 1 – FIXED FEES PAYABLE IN THE DEEDS AND PROBATE REGISTRIES	7
PART 2 – ELECTRONIC SERVICES	7
PART 3 – PHOTOCOPYING CHARGES	8
 ENDNOTES	 9
TABLE OF ENDNOTE REFERENCES	9

Statutory Document No. 2019/0231



Interpretation Act 2015

DEEDS AND PROBATE REGISTRIES (FEES AND DUTY) ORDER 2019¹

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 Deeds and Probate Registries (Fees and Duty) Order 2019.

2 Commencement

This Order comes into operation on the date on which the Land Registration General Fees and Duties Order 2019¹ comes into operation².

3 Calculation of fees and duties

- (1) The fees and duty payable under this Order shall be calculated in accordance with paragraphs (2) to (7).
- (2) In the case of a conveyance, lease, assignment or settlement, the value on which the fee and duty is payable —
 - (a) if the consideration relating to it is equal to or greater than the value of the land, is that consideration; or
 - (b) if the consideration is less than the value of the land, is the value of the land.
- (3) In the case of a surrender and release or gift not for value —
 - (a) if it gives effect to the disposition of an interest in the land, the fee and duty payable is based on the value of that share of the land; and

¹ SD 2019/0230

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

- (b) the value of the land is calculated without taking into account any amount outstanding under any charge on the land.
- (4) 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.
- (5) In calculating the fee and duty payable the value is rounded up to the nearest £1,000.
- (6) In the case of a grant of a lease, the monetary 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 deed); and
- R** is the highest ascertainable amount of annual rent reserved by the lease.
- (7) In any other case “consideration” means a consideration in money or money’s worth other than a consideration consisting solely of a covenant to pay money owing under a charge.

4 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 conveyance, lease, assignment or settlement, 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.

5 Level of fees and duties

- (1) The fee and duty payable for a conveyance, lease, assignment or settlement 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.

This paragraph is subject to paragraphs (2), (4) and (5).

- (2) In the case of a conveyance, lease, assignment or settlement of land which consists of or includes a dwelling house (with or without outbuildings and land assigned to its use) with a value less than £1,000,000 (one million pounds) that the grantee or their advocate declares will be the grantee's sole property worldwide and will be occupied for residential use exclusively by the grantee (and as appropriate the grantee'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.

This paragraph is subject to paragraphs (4) and (5).

- (3) In paragraph (2) “**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.
- (4) 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.
- (5) 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 transaction in the Deeds Registry where the separation results in one party purchasing the other's legal interest in the property.
- (6) The Schedule has effect for determining other fixed fees payable under this Order.

6 Exemptions

- (1) Inspection, copies and retrieval fees (as referred to in the Schedule) are not payable by Committees of Tynwald and its branches and Members of Tynwald acting (by implied self-declaration into which the Registrar shall not enquire) in the performance of their public duties.
- (2) No fee or duty is payable in respect of an application by a Government Department for registration of any deed which relates to a transaction which is compulsorily registrable under section 23 of the Land Registration Act 1982.
- (3) No fee is payable by a Government Department in respect of any matter specified in the Schedule.

7 Method of payment

A fee or duty payable under this Order must be paid in cash, by cheque or by postal order in favour of “Isle of Man Government” or by electronic bank transfer (EPOS, BACS or CHAPS) or by any other means that the Registrar may permit.

8 Revocation

The Deeds and Probate Registries (Fees) Order 2013³ is revoked.

MADE 29 APRIL 2019

³ SD 0046/2013

SCHEDULE

[Article 5(6)]

PART 1 – FIXED FEES PAYABLE IN THE DEEDS AND PROBATE REGISTRIES

No.	Nature of Transaction	Fee
1	Any deed of mortgage, bond and security or any deed creating any lien or charge (including Government Grant and top-up loan)	£40.00
2	When land is conveyed to a beneficiary from the estate of a deceased person, whether directly from the deceased's estate to the beneficiary or out of a trust established by the deceased's estate to the beneficiary	£100.00
3	Any deed of appointment of new trustee, any copy of a Will, letters of administration, memorial, affidavit, receipt for legacy or share of estate, power of attorney, any other similar document or registering any document in the Deeds Registry not otherwise specified	£40.00
4	If any document is tendered for registration and enrolment or recording in more than one parish, for each additional parish	£3.00
5	Any release or receipt to cancel, in whole or in part, any mortgage, deed of bond and security, charge, lien or other encumbrance	£40.00
6	A certificate of cancellation	£10.00
7	Filing any document in the Probate Registry	£3.00
8	Certificate of filing any document in the Probate Registry	£10.00
9	For making any minute required to be made on any document	£3.00
10	Duplicate certificate of registration	£3.50
11	For a print-out of a scanned deed or document	£6.00
12	Inspection of documents, per deed or document	£2.50
13	Retrieval of original document from storage after scanning (excepted where retrieval is required by the Registrar)	£45.00
14	Affixing the Seal Public of the Isle of Man, or a seal of office to a Commission, to any paper or proceeding (per document)	£32.00
15	An affidavit, affirmation, declaration or attestation taken before a public officer	£8.00
16	Witnessing each exhibit to an affidavit, affirmation, declaration or attestation taken before a public officer	£5.00
17	Certification of a copy	£5.00

PART 2 – ELECTRONIC SERVICES

No.	Nature of Transaction	Fee
18	Electronic copy sent via e-mail – per scanned deed or document	£3.00

PART 3 – PHOTOCOPYING CHARGES

No.	Nature of Service	Fee
19	For making a black and white photocopy of a document held in the Deeds or Probate Registry, for each page: A4 A3 over A3	£0.30 £1.20 £3.50
20	For making a colour photocopy of a document held in the Deeds or Probate Registry, for each page: A4 A3 over A3	£1.20 £6.50 £13.00

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.