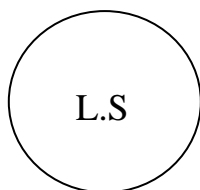


Legal Notice No. 23 of 2025

ST HELENA



STAMP DUTIES ORDINANCE, 1987

STAMP DUTIES ORDER, 2025

In exercise of the powers conferred by section 3(3) of the Stamp Duties Ordinance, 1987, the Governor on the advice of the Executive Council makes the following Order:

Citation and commencement

1. This Order may be cited as the Stamp Duties Order, 2025.

Stamp duties on transfer of land

2. The Schedule to the Stamp Duties Ordinance, 1987, is amended by repealing item D and paragraphs (1), (2) and (3) and substituting the following in the appropriate format—

“D. Transfer of land, or of any interest in land; other than:	Duty calculated <i>ad valorem</i> on whichever is the higher of the consideration for the transfer or the value of the land (including the value of any buildings or other structures erected at the time of purchase), at the following rates:	The transferee(s)
(i) a transfer by a personal representative to the person(s) entitled to the property under the deceased’s will or under the law relating to intestate succession; or	(a) For land (excluding the amount of the consideration or value to which paragraph (c) applies):	
(ii) a transfer made within 3 months after the incorporation of a company under the Companies Ordinance 2004, whereby land or an interest in land is transferred to that	(i) On so much of the consideration or value not exceeding £10,000 2.5% (ii) On so much of the consideration or value not exceeding £150,000..... 2.5%	

company by a person
who was an incorporator
(as defined in the
Companies Ordinance
2004) of that company

(iii) On so much of the
 consideration or value as exceeds
 £150,000 but not £500,000
 3%

(iii) a transfer made to any
of the following entities:

St Helena Government

(iv) On the consideration or value
exceeding
£500,000..... 5%

Bank of St Helena

Connect Saint Helena
Ltd

(b) Residential property transferred to a
person who at the time of transfer owns
or jointly owns any other residential
property on St Helena2.5%
on the full consideration or value (which
is payable in addition to the duty under
paragraph (a))

St Helena Airport
Limited

St Helena Hotel
Development Limited

(c) Residential property transferred to a
person (or transferred jointly to such
person or their life partner) who—
(i) has not previously owned any
property (whether that previously
owned property consists of land
solely (including residential land),
land with a fixture on the land, or a
building) on St Helena;
(ii) is acquiring that property as the
person's primary residence; and
(iii) does not have St Helenian Status in
accordance with the Immigration
Ordinance, 2011, and has been
resident on St Helena or Ascension
for a period exceeding 300 days
out of the 365 days immediately
preceding that transfer;

On so much of the consideration or value
as does not exceed £100,0000%

(d) Residential property transferred to a
person (or transferred jointly to such
person or their life partner) who—

(i) has not previously owned any
property (whether that previously
owned property consists of land
solely (including residential land),
land with a fixture on the land, or a
building) on St Helena;
(ii) is acquiring that property as the
person's primary residence; and
(iii) has St Helenian Status immediately
preceding that transfer;

On so much of the consideration or value
as does not exceed £100,0000%

- (1) In applying item D of this Schedule—
- (a) a person is regarded as owning or having previously owned property in St Helena if the title of such property is or was registered in the name of that person; and
- (b) **“residential property”** means any property which at the relevant time falls within Class C3 of the Use Classes in Schedule 1 to the Land Planning and Development Control General Regulations, 2013, and which has a current certificate of occupation.
- (2) The additional duty paid in respect of any property under paragraph (b) of Item D must be refunded where the only other residential property owned by that person was their primary residence which is sold and transferred to the new owner within six months from the date of transfer of the new property in respect of which the additional duty was paid.
- (3) Where the consideration or value of the property referred to in paragraph (c) of Item D exceeds £100,000, the rates in paragraph (a)(i), (ii) and (iii) of Item D apply to the amount exceeding £100,000.
- (4) Where an exemption is applied under paragraph (c) or (d) of Item D and, within a period of five years from the date of that transfer, a person who was granted the exemption—
- (a) disposes of the property;
- (b) no longer uses the property as the person’s primary residence;
- (c) ceases to be primarily resident on St Helena; or
- (d) spends less than 300 days in any such year on St Helena (otherwise than for purposes of medical treatment, studying or representing St Helena abroad),
- that person is liable to pay the full duty which would have been payable if such exemption had not been granted.”.

Made by the Governor on the advice of the Executive Council this 3rd day of July 2025.

Nigel Phillips CBE
Governor

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revises the stamp duty rates with respect to transfer of residential property.