

Private Client

Contributing editors

Anthony Thompson and Sara Walter



2018

GETTING THE
DEAL THROUGH 

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Anthony Thompson and Sara Walter

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Tax

1 How does an individual become taxable in your jurisdiction?

The Bailiwick of Jersey, which is a British Crown dependency, is a self-governing parliamentary democracy with its own financial, legal and judicial systems. The States of Jersey, being the local parliament, has exclusive responsibility for setting the applicable rates of tax in the island each year. See 'Update and trends' for commentary in relation to the consequences for Jersey of the vote by the British electorate on 23 June 2016 to leave the European Union (Brexit).

Domicile is not relevant for Jersey tax purposes.

A person ordinarily resident in Jersey is liable to Jersey income tax on their worldwide income. However, if the person is not ordinarily resident in Jersey, income which arises from sources outside Jersey is chargeable to tax only on the amount of that income that is received in, or remitted to, Jersey.

There is no statutory definition of 'resident' or 'ordinarily resident' but guidance issued by the Jersey tax authority (the Comptroller of Taxes) indicates that the residence status of a person for the purposes of Jersey income tax is dependent on the frequency of visits to Jersey and whether or not the person maintains a place of abode in Jersey.

If a person maintains a place of abode in Jersey which is available for the person's own use, the person is regarded as resident for any year in which the person makes a visit, of whatever length, to Jersey.

A person is not regarded as resident in Jersey if the person maintains no place of abode in Jersey and visits Jersey only on an occasional (ie, not habitual) basis. Visits to Jersey will not be regarded as occasional if they are for a period (or periods) equal in the whole to six months or more in the income tax year (beginning 1 January).

If a person does not maintain a place of abode in Jersey which is available for his or her own use, and stays in Jersey for less than six months in any calendar year, the person will still be regarded as becoming resident if he or she visits Jersey year after year (so that visits become, in effect, part of the person's habit of life) and the annual visits are for a substantial period (or periods) of time.

2 What, if any, taxes apply to an individual's income?

A person ordinarily resident in Jersey is liable to Jersey income tax on their worldwide income. However, if the person is not ordinarily resident in Jersey, income that arises from sources outside Jersey is chargeable to tax only on the amount of that income that is received in, or remitted to, Jersey.

Subject to certain caps and lower limits, income tax in Jersey is levied at 20 per cent with limited deductions and personal allowances. There is a marginal rate of income tax at 26 per cent applicable for individuals earning just above the annual exempt amount of £14,350 (£15,900 for those aged 65 and over). The lower of the amount assessable to tax under the 26 per cent marginal tax calculation, and that payable under the normal 20 per cent tax calculation rules, is payable.

Wealthy individuals moving to Jersey who have been approved under the Control of Housing and Work (Jersey) Law 2012 by Jersey's Population Office, may be permitted to pay income tax at the rate of 20 per cent on the first £625,000 of annual worldwide income and 1 per cent on all income over and above that amount, with the minimum annual tax yield being £125,000. Such individuals are also subject to 20 per cent tax on income derived from Jersey property.

Personal allowances for persons with incomes over £150,000 per annum are very restricted.

3 What, if any, taxes apply to an individual's capital gains?

There are no capital gains taxes in Jersey.

4 What, if any, taxes apply if an individual makes lifetime gifts?

There are no gift taxes in Jersey other than a stamp duty liability in the case of gifts of Jersey immovable property.

Gifts of immovable (broadly meaning freehold) residential property in Jersey attract stamp duty on an ascending sliding scale. At the lower end of the scale, stamp duty on a gift of Jersey immovable property not exceeding £50,000 is payable at a rate of 50p for each £100 or part of £100, subject to a minimum payment of £10. At the highest end of the scale, stamp duty on a gift of Jersey immovable property exceeding £6 million is payable at £367,000 in respect of the first £6 million plus 9 per cent for each £100 or part of £100 in excess thereof.

Land transaction tax is the equivalent to stamp duty for gifts of residential share transfer property in Jersey (ie, the gift of shares in a company the articles of association of which confer a right to occupy a specified unit of residential accommodation).

Different rates of stamp duty apply in relation to gifts of freehold Jersey commercial immovable property.

5 What, if any, taxes apply to an individual's transfers on death and to his or her estate following death?

Stamp duty may be payable on a grant of probate or letters of administration in respect of a deceased person's moveable property. This is calculated on an ascending sliding scale. For net moveable estates (broadly meaning non-real estate) not exceeding £100,000 in value the stamp duty rate is £50 for each £10,000 or part of £10,000 thereof, whether that person dies domiciled in Jersey or not. Where a deceased person was, at the time of his or her death, domiciled in Jersey, stamp duty is payable in respect of the net value of his or her worldwide moveable estate. The maximum stamp duty liability in this regard is capped at £100,000 for moveable estates exceeding £13,360,000. Planning to mitigate probate stamp duty can take place whether pre-entry or not.

Stamp duty may also be payable in certain circumstances on the registration of a will relating to a deceased person's Jersey immovable property. This again is calculated on an ascending sliding scale. At the lower end of the scale, stamp duty on the net value of the immovable property devised at the time of the death of the testator which does not exceed £50,000 is 50p for each £100 or part of £100, with a minimum fee of £12. At the highest end of the scale, stamp duty on the net value of the immovable property devised at the time of the death of the testator that exceeds £6 million is £367,000 in respect of the first £6 million plus £9 for each £100 or part of £100 in excess thereof.

6 What, if any, taxes apply to an individual's real property?

Buyers of immovable (broadly meaning freehold) residential property in Jersey pay stamp duty on an ascending sliding scale subject to a qualifying first-time buyer discount applicable when purchasing a property under £450,000 (such discount threshold being reviewed annually). At the lower end of the scale, stamp duty on a property not exceeding £50,000 is payable at a rate of 50p for each £100 or part of £100

subject to a minimum payment of £10. At the highest end of the scale, stamp duty on a property exceeding £6 million is payable at £367,000 in respect of the first £6 million plus 9 per cent for each £100 or part of £100 in excess thereof.

Land transaction tax is the equivalent to stamp duty for transfers of residential share transfer property in Jersey (ie, the transfer of shares in a company the articles of association of which confer a right to occupy a specified unit of residential property).

Different rates of stamp duty apply in relation to transfers of freehold Jersey commercial property.

Annual parish rates are also chargeable in respect of Jersey immovable property, based on the rental value.

7 What, if any, taxes apply on the import or export, for personal use and enjoyment, of assets other than cash by an individual to your jurisdiction?

By virtue of the United Kingdom's Treaty of Accession to the European Community, Jersey is within the Common Customs Area and Common External Tariff of the EU, and so the EU's rules on customs matters apply. Therefore, goods imported to Jersey from outside an EU country are subject to EU rates. Equally, those in free circulation within the EU are imported without customs charges, save as provided below. Following Brexit (see 'Update and trends') this may be subject to change.

Jersey has a goods and services tax on the domestic consumption of imported and Jersey-produced goods and services. This is paid at 5 per cent of their value at the time the goods or services are sold or exchanged or imported. There is also customs and import duty applicable on certain imports including fuel (but not marine fuel), alcohol and tobacco.

8 What, if any, other taxes may be particularly relevant to an individual?

Apart from those taxes already mentioned, there are no other relevant taxes.

9 What, if any, taxes apply to trusts or other asset-holding vehicles in your jurisdiction, and how are such taxes imposed?

Where trustees are resident in Jersey (as will frequently be the case for Jersey law trusts), the trustees are, strictly speaking, chargeable to tax in respect of all the income arising to them in that capacity. However, by concession, the taxation of the trustees is adjusted to reflect the tax position of the beneficiaries of the trust and, where the beneficiaries include legal bodies (which, for the purposes of this concession, includes trusts and partnerships), the ultimate individual beneficial owners of those legal bodies. Therefore, the tax treatment of the income arising to the trustees will reflect the tax treatment that would have applied to the beneficiaries (or the ultimate individual beneficial owners of any legal bodies that are beneficiaries) if the income had arisen to them directly.

Where either all of the life tenants of a trust or all of the beneficiaries of a trust without life tenants are:

- non-Jersey resident individuals;
- legal bodies ultimately wholly owned by non-resident individuals; or
- Jersey charities exempt from income tax under article 115 of the Income Tax (Jersey) Law 1961 (subject to amendment following the coming into force of article 41 of the Charities (Jersey) Law 2014), by concession, the trustees will not be taxed on any non-Jersey source income and the statutory exemptions in article 118B of the Income Tax (Jersey) Law 1961 will be treated as being available to the trustees.

In this context, 'life tenants' means beneficiaries of a trust having a right to trust income as it arises.

If trustees are in receipt of income from another trust with Jersey resident trustees or from another partnership established or incorporated in Jersey, such income will be treated as non-Jersey source income provided that it was originally received by the other trust as non-Jersey source income or as income within article 118B or it originally derived from international activities of the other partnership or from income of the partnership within article 118B. This applies where there is more than one tier of other trusts or partnerships.

The statutory exemptions in article 118B include an exemption from Jersey income tax for:

- Jersey bank interest;
- any distribution received from a Jersey resident company which is made out of profit or gains taxed at the rate of zero per cent in the company; and
- interest paid by a Jersey resident company.

Where a Jersey resident individual is entitled to income from any part of the trust as it arises, is a beneficiary of a trust without life tenants, or the ultimate beneficial owner of an interest in a legal body that is a beneficiary, the concessional exemption described above will be restricted.

The restriction operates so as to charge tax on the total income of the trust less any non-Jersey source income or any income falling within the statutory exemptions in article 118B paid to, or expressly designated or accumulated for the exclusive benefit of, a non-resident individual beneficiary, or a beneficiary that is a legal body wholly owned by non-resident individuals.

Generally speaking, Jersey companies are liable to income tax at the rate of zero per cent, but certain companies that are regulated by the Jersey Financial Services Commission are taxed at 10 per cent (this is known as the 'zero-ten' tax treatment). Jersey utility companies are liable to income tax at the rate of 20 per cent.

10 How are charities taxed in your jurisdiction?

Under article 115 of the Income Tax (Jersey) Law 1961, the income of a charity may be exempt from Jersey income tax. At present, there is no formal system for the registration of charities, although the legislative framework for such a system was enacted in 2014. When the registration system is brought into force, exemption from income tax will depend upon the presence of a registration.

Trusts and foundations

11 Does your jurisdiction recognise trusts?

The courts of Jersey have recognised trusts for many years and, since 1984, such recognition has been on a statutory footing under the Trusts (Jersey) Law 1984. That statute is a leading and extremely well recognised statute in the international offshore trusts world.

Jersey is a signatory to the Hague Convention on the Law Applicable to Trusts and on their Recognition, and, accordingly, Jersey law recognises trusts not governed by Jersey law.

12 Does your jurisdiction recognise private foundations?

It has been possible to create a Jersey foundation under the Foundations (Jersey) Law 2009 since 17 July 2009.

The statute is very flexible and allows for the creation of foundations with beneficiaries or which exist to further a purpose, whether charitable or non-charitable. It is possible to redomicile a foundation from certain jurisdictions to Jersey, and vice versa.

Same-sex marriages and civil unions

13 Does your jurisdiction have any form of legally recognised same-sex relationship?

Civil partnerships are permitted and recognised in Jersey under the Civil Partnership (Jersey) Law 2012. That Law affords civil partners the same rights (including all civil, fiscal and succession rights) as a married couple. However, those wishing for their overseas civil partnership to be recognised in Jersey will need to satisfy certain conditions set out in Schedule 1 of the Law.

Currently, same-sex couples cannot get married in Jersey, but there have been calls for same-sex marriage to become available in Jersey and this possibility has been debated by the States Assembly in Jersey with 37 votes for, four votes against and one abstention in relation to same-sex marriage. It is expected that the draft legislation that will substantially amend the Marriage and Civil Status (Jersey) Law 2001 shall be in force by the end of 2017, allowing same-sex couples to get married in civil or religious ceremonies.

14 Does your jurisdiction recognise any form of legal relationship for heterosexual couples other than marriage?

Not at present.

Succession

15 What property constitutes an individual's estate for succession purposes?

Jersey has a separation of property regime (save for the application of dower rights as referred to below). Jersey does not apply a community property regime as between spouses.

The assets in a trust (other than a bare nominee ship) do not form part of a person's estate and therefore, as a general rule, are not affected by succession rules in Jersey.

Jersey law also recognises the distinction between legal and beneficial ownership.

16 To what extent do individuals have freedom of disposition over their estate during their lifetime?

Jersey-domiciled individuals are free to dispose of their estate during their lifetime as they choose, but to the extent that an individual makes a gift during their lifetime to an heir, the gift is potentially voidable at the option of the co-heirs after the death of the individual (a doctrine known as *rapport à la masse*).

17 To what extent do individuals have freedom of disposition over their estate on death?

Jersey law confers complete testamentary freedom upon the testator of a will of Jersey immovable property, subject only to a right of dower for a surviving spouse or civil partner which, if claimed, entitles him or her to a life enjoyment (usufruct) of one third of the deceased's immovable estate at the date of the deceased's death.

Jersey has a forced heirship regime relating to the moveable property of those who die domiciled there. The ability of those persons to dispose of their moveable property is restricted broadly as follows.

Where a person dies testate as to moveable estate and is survived by:

- a spouse but no issue, the surviving spouse is entitled to claim:
 - the household effects; and
 - two-thirds of the rest of the net moveable estate (the testator has free power of disposition over the remaining one third); or
- a spouse and issue:
 - the surviving spouse is entitled to claim the household effects and one-third of the rest of the net moveable estate; and
 - the issue are entitled to claim one-third of the rest of the net moveable estate (the testator has free power of disposition over the remaining one third); or
- issue but no spouse, the issue are entitled to claim two-thirds of the net moveable estate (the testator has free power of disposition over the remaining one third).

Technically, a Jersey domiciled testator could leave a will dealing with their moveable property as they wish. However, they need to be mindful of the fact that a claim could be brought by their surviving spouse and issue to enforce their rights under the regime. Such a claim must be made within a year and a day from the date of death of the deceased. However, there is debate among the legal profession as to when the year and day actually begins to run. Some lawyers believe it should not start to run until probate has been granted. This theory has yet to be tested before the court. The best practice, therefore, is to ensure any proceedings in relation to an estate are launched before the expiry of the year and a day from the date of death, and that payments out of the estate are finalised after the expiry of a year and day from the grant of probate.

18 If an individual dies in your jurisdiction without leaving valid instructions for the disposition of the estate, to whom does the estate pass and in what shares?

Subject to rules on spouses living apart at the date of death, where a spouse (including for these purposes a civil partner) dies intestate and domiciled in Jersey, their Jersey moveable estate devolves as follows:

- where the deceased spouse leaves a surviving spouse but no issue, the surviving spouse takes the whole of the net moveable estate; or
- where the deceased spouse leaves a surviving spouse and issue, the surviving spouse is entitled to:
 - the household effects;
 - other moveable estate to a value of £30,000; and

- one-half of the rest of the net moveable estate;
- and the issue take the other half of the rest of the net moveable estate.

If a person dies leaving neither a surviving spouse nor issue, the moveable estate devolves to that person's nearest blood relatives in equal shares per stirpes. If there are no heirs, the net moveable estate falls to the Crown.

As regards Jersey immovable property, generally on intestacy such property devolves, subject to exceptions, to the heirs at law in equal shares and as tenants in common.

19 In relation to the disposition of an individual's estate, are adopted or illegitimate children treated the same as natural legitimate children and, if not, how may they inherit?

Under the Wills and Successions (Jersey) Law 1993, an illegitimate child has the same rights of succession as if he or she were the legitimate issue of his or her parents.

Under the Adoption (Jersey) Law 1961, an adopted child is regarded as being the legitimate child of the adopters for all purposes.

20 What law governs the distribution of an individual's estate and does this depend on the type of property within it?

Succession to moveable property situated in Jersey is governed (as a matter of Jersey law) by the law of the testator's domicile (*lex domicilii*), whereas, succession to immovable property is governed by the law of the place where the immovable property is situated (*lex situs*).

21 What formalities are required for an individual to make a valid will in your jurisdiction?

With regard to formal validity, wills of immovable estate in Jersey must follow strict rules, including a requirement that the will must be read aloud to the testator or testatrix by a Jersey advocate or solicitor or member of the States of Jersey and executed in the presence of two independent witnesses (one being a specially qualified one). Wills of Jersey moveable estate have more relaxed execution rules, broadly similar to those of England and Wales.

22 Are foreign wills recognised in your jurisdiction and how is this achieved?

The original will is normally retained by the court of the country where it has first been proved. The Jersey Court will usually satisfy itself as to the validity of the foreign will on receipt of a copy of the original will, sealed and certified by the court where it was first proved, together with the sealed and certified copy of the grant of probate issued by the foreign court.

23 Who has the right to administer an estate?

As regards moveable property, Jersey (like in England and Wales) distinguishes between persons who have a right to administer and the ultimate beneficiaries.

The executor is the person entitled to administer the estate if a testator left a valid will. In the case of an intestacy, letters of administration are normally granted to the surviving spouse, eldest son or the next closest heir.

As far as Jersey immovable property is concerned, ownership passes by operation of law to the persons entitled by will or on intestacy. There is no need for a person to establish a separate right to administer the immovable estate. Registration of the will with the Royal Court automatically evidences ownership by those entitled to it.

24 How does title to a deceased's assets pass to the heirs and successors? What are the rules for administration of the estate?

As noted above, ownership of Jersey immovable property vests immediately by operation of law in the persons entitled to that property by will or on intestacy (subject to the registration of the relevant will). The production of a grant of probate or letters of administration is necessary to establish title to recover or receive the moveable estate in Jersey of a deceased testator.

Update and trends

Jersey's constitutional relationship with the UK will not be directly affected by the result of the Brexit referendum, nor is it envisaged that the Brexit will impact on Jersey's existing market access rights.

While Jersey is not a member of the European Union, some EU legislation applies to the island to the extent it is covered by Protocol 3 to the United Kingdom's Treaty of Accession to the European Economic Community. In broad terms, Protocol 3 brings Jersey within the Customs Union, and therefore essentially within the EU single market, for the purposes of trade in goods (eg, agriculture and fisheries). The Jersey government has confirmed that, for the purposes of sustaining trade in goods, it believes the island's best interests lie in maintaining the substance of Jersey's current relationship with the EU, as set out in Protocol 3, and with the United Kingdom.

Protocol 3 is silent, however, on trade in services and the island therefore has, and following Brexit will retain, 'third country' status for the purposes of trade in services and, in particular, financial services. Typically, Jersey's finance industry gains access to EU markets by means of EU legislation providing for third-country access, granted after the assessment of whether the island has regulatory (and other) standards in place that are considered equivalent to the relevant EU legislative counterpart. Following Brexit, this position will simply continue as before.

By way of example in the area of investment funds, the potential access of Jersey alternative investment fund managers (AIFMs) to the EU market by way of EU-wide marketing passport under the Alternative Investment Fund Managers Directive (AIFMD), is currently subject to assessment by the European Securities and Markets Authority on the basis of the equivalence of regulatory standards, including Jersey's local AIFMD regime. Pending the outcome of that assessment, Jersey AIFMs continue to enjoy EU market access through national private placement regimes existing in EU member states (while offering unfettered access to important non-EU markets). Brexit

has not altered that position. Following Brexit, however, Jersey's access to the important UK investment fund market may well become easier, unfettered by any requirement to meet EU standards as the UK itself becomes a third country, just as Jersey's access to other non-EU global markets in other areas is currently largely unimpeded by EU financial services legislation.

Not all EU legislation provides for third-country market access and, similarly, Jersey does not apply to be assessed in respect of each piece of EU legislation, partly due to the finite resources available to the island's government and regulator and partly because it is not always desirable to meet an EU standard in the context of Jersey's global financial services offering. Where Jersey does implement and abide by EU legislation under third-country access rules, it does so entirely independently of its relationship with the UK.

The decision by the UK to leave the EU inevitably means a period of uncertainty as a new relationship with the EU is agreed and new trade agreements are negotiated (in and outside of the EU). The impact on Jersey's finance industry is likely to be minimised owing to the industry's increasingly global outlook. Indeed, other uncertainties surrounding Brexit may result in an influx of funds into Jersey (as a relatively stable 'safe haven' close to, but outside, the UK and EU) looking to seize other global investment opportunities.

The sources of Jersey's business increasingly extend beyond the UK and are truly global, with the majority of assets held, administered or managed locally being located in jurisdictions other than the UK. The steady diversification of the island's finance industry offerings stand it in good stead, even if the UK economy stumbles in the short term. In the longer term, the UK's infrastructure and expertise mean there is every chance it will remain the world's leading jurisdiction for financial services and Jersey intends to continue to play its role as a symbiotic facilitator of UK financial services' activity and growth.

25 Is there a procedure for disappointed heirs and beneficiaries to make a claim against an estate?

Yes. See question 17.

Capacity and power of attorney

26 What are the rules for holding and managing the property of a minor in your jurisdiction?

Jersey has a tutelle procedure, which protects the interests of minors. Generally, a tutelle is formed by application to the Royal Court when a minor receives property (eg, by will or gift). The Royal Court will appoint a tuteur or tutrice (who must be a Jersey resident) to take responsibility for the minor's property. The tutelle usually ends when the minor reaches majority (18).

27 At what age does an individual attain legal capacity for the purposes of holding and managing property in your jurisdiction?

The age of majority is 18 in Jersey.

28 If someone loses capacity to manage their affairs in your jurisdiction, what is the procedure for managing them on their behalf?

Currently, the Royal Court has the power to appoint a curator to administer the property of a person incapable of managing and administering his or her own affairs. The curator must keep proper and accurate accounts of the person's property and obtain consent from the Royal Court before entering into any significant transactions with that person's property. The curatorship ends on the death of the incapacitated person or further order of the Royal Court.

The States Assembly in Jersey has, however, approved a new law (the Capacity and Self-Determination (Jersey) Law 2016), which is expected to come into force around April next year. This new law will replace the current curatorship regime with the appointment of delegates by the Royal Court. The extent of the delegate's authority can be stipulated by the court when the appointment is made, which will provide more flexibility than is available presently.

For the first time, Jersey residents will be able to plan ahead and put safeguards in place in the event of their mental incapacity. Such individuals will be able to put in place lasting powers of attorney (concerning

financial or health and welfare decisions). The ability to plan ahead will give residents flexibility as to who should look after their affairs when they are no longer able and how they might like that to be done.

The new law will also recognise and enforce lasting powers of attorney that have been validly created and registered elsewhere in the UK and Crown Dependencies. In addition, the new law will, for the first time, allow statutory wills to be created, whereby the court has the power to direct that a will be executed on behalf of a person lacking the requisite mental capacity to make one.

Immigration

29 Do foreign nationals require a visa to visit your jurisdiction?

Certain nationalities require visas regardless of the purpose of their stay in Jersey. The Jersey visa requirements are the same as the UK visa requirements. Because Jersey forms part of the Common Travel Area (with the UK, Guernsey, the Isle of Man and Ireland), an individual that has a visa to visit the UK is also permitted to visit Jersey. An individual can find out if they require a visa by visiting the UK visas website. Persons with the relevant visa can enter as visitors, business visitors, students and for other reasons provided that certain requirements are satisfied in accordance with the Immigration Rules issued by the Island's Lieutenant-Governor (the 'Immigration Rules').

Those intending to work in Jersey may require a work permit in addition to a visa. Generally, nationals of EU and European Economic Area member states, together with Swiss nationals and certain other British Commonwealth citizens, enjoy work and settlement rights in Jersey and will not require a work permit. Other persons require specific leave to enter and work in Jersey. In so far as EU nationals are concerned, this may be subject to change following Brexit (see 'Update and trends').

30 How long can a foreign national spend in your jurisdiction on a visitors' visa?

A general visitor, holding the relevant visa, may enter Jersey for a period not exceeding six months or not exceeding 12 months in the case of a person seeking entry to accompany an academic visitor. Certain other conditions relating to their stay are required to be met in accordance with the Immigration Rules.

A business visitor to Jersey must live and work abroad and have no intention of transferring their base to Jersey, even for a short period

of time. A business visitor is entitled to stay for a limited period not exceeding six months or not exceeding 12 months in the case of an academic visitor.

If an individual wishes to enter Jersey to get married or enter into a civil partnership, that person will need to satisfy certain additional requirements set out in the Immigration Rules. A person seeking leave to enter on this basis may be admitted for a period not exceeding six months and their entry will be subject to conditions in respect of employment and recourse to public funds.

31 Is there a visa programme targeted specifically at high net worth individuals?

Migration to Jersey cannot be fully understood without taking into account the Control of Housing and Work (Jersey) Law 2012 (the 'Housing and Work Law'). The Housing and Work Law creates four categories of residential and employment status:

- entitled: someone who was born in Jersey or has lived in Jersey for 10 consecutive years (subject to certain rules) or both;
- licensed: someone who has been approved by the Population Office as an 'essential employee';
- entitled for work: someone who has lived in Jersey for five consecutive years or is married to someone who is 'entitled', 'licensed' or 'entitled for work'; and
- registered: someone who does not qualify under the other categories.

Entitled status may be granted on social or economic grounds. In particular, a person may be granted entitled status on the grounds of

being a high-value resident, depending on the annual tax contribution to be made by the applicant (see question 2). Such a person will still be required to satisfy immigration requirements for entry. Someone granted entitled status can buy or lease property in Jersey as their main place of residence. The Population Office will normally require such a person to buy or lease a high-value property.

32 If so, does this programme entitle individuals to bring their family members with them? Give details.

Yes. Provided that the relevant members of their family satisfy any necessary immigration requirements.

33 Does such a programme give an individual a right to reside permanently or indefinitely in your jurisdiction and, if so, how?

Yes. If an individual is granted entitled status on social or economic grounds (see question 31) they have the right to reside permanently in Jersey provided they continue to satisfy the requirements relating to that status. A person may lose their status if they live away from Jersey for a period of five years (in aggregate) after being granted their status.

34 Does such a programme enable an individual to obtain citizenship or nationality in your jurisdiction and, if so, how?

Because Jersey is not a sovereign state, it does not have its own 'nationals'. Accordingly, the indigenous Jersey population are British nationals. A person granted entitled status does not automatically obtain British nationality; they must undertake the British nationality test, which is conducted locally with some local questions.

MOURANT OZANNES

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