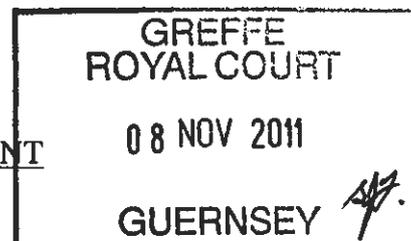


GUERNSEY STATUTORY INSTRUMENT

2011 No. 40.



**The Taxation of Real Property (Guernsey and Alderney)
(Amendment) Regulations, 2011**

<i>Made</i>	<i>8th November, 2011</i>
<i>Coming into operation</i>	<i>1st January, 2012</i>
<i>Laid before the States</i>	<i>, 2011</i>

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by section 54(2) and paragraph 2 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007^a, hereby makes the following Regulations:-

Amendments to 2007 Ordinance.

1. The Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 ("the 2007 Ordinance") is hereby amended as follows.

2. In section 54(1), in the definition of "owner", for the words "beneficial owner" in sub-paragraph (c)(ii), substitute "person in whom there is vested, whether solely or jointly with another person, an estate of inheritance therein".

^a Recueil d'Ordonnances Tome XXXII, p. 504; Ordinance No. LIII of 2010.

3. The following amendments are made in paragraph 1 of Part III of Schedule 1.

4. In the definition of "**approved development site**, for the words "and which is used solely" to the end, substitute "but which is not a development building".

5. After the definition of "**conservatory**", insert the following definitions -

"**development building**" means any building which is in the course of construction or renovation, or in respect of which construction or renovation has been completed but which is not yet usable for the purposes for which the building is intended to be used, provided that, in the opinion of the Department, the plan area is measurable in accordance with this Ordinance,

6. In the definition of "**domestic**" -

(a) delete the word "property" in the first line,

(b) after sub-paragraph (a)(iii), insert -

"(iv) which is not a development building,"

(c) in sub-paragraph (b)(i), for the word "and" substitute "or", and

(d) insert an additional paragraph as follows -

"(c) in relation to garaging or parking, a building (or part of a building) or land used solely for the storage or parking of one or more private vehicles or for domestic storage,".

7. In the definition of "flat" -

(a) in paragraph (a) before "includes an apartment" insert "for the avoidance of doubt", and

(b) for paragraph (b) substitute the following -

"(b) includes -

(i) any swimming pool, pool house, owner-occupied garage, shed, conservatory or other building used by the owner of the flat in connection with the enjoyment of the flat as such,

(ii) any garage or parking owned by a company the sole shareholders of which are the individual flat owners, and

(iii) gardens, owner-occupied parking and other land adjoining a flat, the aggregate area of which does not exceed 1 vergée,

but does not include any tourist property,".

8. After the definition of "**motor trade**" insert the following definitions-

"**non-domestic**" means, in relation to buildings, land, or garaging and parking, any real property of that description which does not fall within the definition of "**domestic**", except that it does not include any real property which falls into a property description/usage within property reference B4.3 or L1.5 (or the corresponding property references for Alderney and Herm),

"**non-owner-occupied**", in relation to any real property, means occupied by a person other than the person who is the owner of that real property, ".

9. After the definition of "**open market**" insert the following definition-

"**owner-occupied**", in relation to any real property, means occupied by a person who is the owner of that real property, ".

10. For the definition of "**outbuildings**" substitute -

"**outbuildings**" means a shed, barn or any other building which -

- (a) is detached from, and used in connection with the enjoyment of, a dwelling house,
- (b) is used primarily for domestic storage, and
- (c) is not a domestic garage, ".

11. In the definition of "**social housing**", after paragraph (c) add -

"or

(d) the Alderney Housing Association,".

12. After the definition of "**social housing**", add the following definition-

"**swimming pool**" means any water-retaining structure of 10 square metres or more in plan area situated in or upon land, which is visible at or above ground level, and which is used in connection with the enjoyment of a dwelling house or tourist property".

13. In the definition of "**tourist property**" -

(a) in sub-paragraph (b)(i), before the words "pool house" insert "swimming pool," and

(b) in sub-paragraph (b)(ii), for "car parks" substitute "parking", and

(c) after sub-paragraph (b)(ii), insert -

"(and for the avoidance of doubt, any garage or parking comprised within a tourist property does not fall within property references B1.5, B2.5, B1.5A or B1.5H),".

14. For the definition of "**warehousing**" substitute -

"**warehousing**" means any building used for the storage, transfer or distribution of goods for the purposes of a business, trade or undertaking,".

15. In the definition of "**whole unit**", for subparagraphs (b)(i) and (ii) substitute -

- "(i) any swimming pool, pool house, owner-occupied garage, shed, conservatory or other building used in connection with the enjoyment of a whole unit as such,
- (ii) any garage owned by a company the sole shareholders of which are the individual owners of the whole unit, and
- (iii) gardens, owner-occupied parking and other land adjoining a whole unit, the aggregate area of which does not exceed 1 vergée,".

Interpretation.

16. The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of these Regulations as it applies to the interpretation of a Guernsey enactment.

Citation and extent.

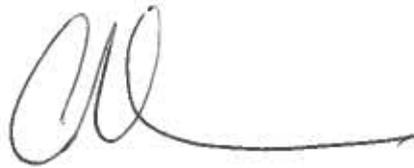
17. These Regulations may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Regulations 2011 and shall have force in the Islands of Guernsey, Alderney and Herm.

^b Ordres en Conseil Vol. XIII, p. 355.

Commencement.

18. These Regulations shall come into force on the 1st January 2012.

Dated this 8th day of November, 2011

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a horizontal line extending to the right.

Deputy C N K Parkinson

Minister of the States Treasury and Resources Department

For and on behalf of the Department

