

ORDINANCE
OF THE STATES OF ALDERNEY

ENTITLED

**The Alderney Occupiers' Rate (Amendment)
Ordinance, 1972 ***

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from the Greffier, The Court of Alderney, Queen Elizabeth II Street, Alderney, GY9 3TB.

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* Alderney Ordinance No. III of 1972. See also the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006). This Ordinance has been repealed by the Alderney Property Tax Ordinance, 2020 (Alderney Ordinance No. IX of 2020).

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ARRANGEMENT OF SECTIONS

1. Amendments to Ordinance of 1949.
2. Citation.
3. Collective title.
4. Commencement.

REPEALED

(Made on the 19th July, 1972)

The Alderney Occupiers' Rate (Amendment) Ordinance, 1972

THE STATES, in exercise of the powers conferred upon them by section three of the Alderney (Application of Legislation) Law, 1948, and in pursuance of their Resolution of the thirtieth day of May, nineteen hundred and seventy-two, hereby order: –

Amendments to Ordinance of 1949.

1. The Alderney Occupiers' Rate Ordinance, 1949 (hereinafter referred to as "**the principal Ordinance**"), is hereby amended as follows –

(a) in section three thereof immediately after the words "the Alderney (Application of Legislation) Law, 1948", there are inserted the words "and the Occupiers' Rate levied in respect of any property in any year shall be payable by the person who was the occupier of that property on the first day of July of that year except that in the case of a property which was let furnished on that day, the Occupiers' Rate levied shall be payable by the owner of that property",¹

(b) immediately after section four thereof there is inserted the following additional section numbered "5" –

" 5. In this Ordinance the expression "**owner**" in relation to any premises means –

- (a) where the premises are the subject of saisie proceedings which have resulted in the making of an interim vesting order, the person in whose favour such order has been made,
- (b) where the premises are not the subject of saisie proceedings but are the subject of a vested right of usufruct, the usufructuary,
- (c) where the premises are not the subject of saisie proceedings or of such right of usufruct –
 - (i) the beneficial owner, if those premises are not held in trust; or
 - (ii) the trustees, if those premises are held in trust."

NOTE

In accordance with the provisions of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005, section 4(c) and section 4(h), with effect from 13th November, 2006, this enactment is one of those that the States may repeal, amend, extend, adapt, modify or disapply by Ordinance made under the 2005 Law.

Citation.

2. This Ordinance may be cited as the Alderney Occupiers' Rate (Amendment) Ordinance, 1972.

Collective title.

3. This Ordinance and the principal Ordinance may be cited together as the Alderney Occupiers' Rate Ordinances, 1949 and 1972.

Commencement.

4. This Ordinance shall come into force on the first day of January, nineteen hundred and seventy-three.

REPEALED

¹ For subsequent amendments, see the consolidated text of the Alderney Occupiers' Rate Ordinance, 1949.