

# GUERNSEY STATUTORY INSTRUMENT

2010 – No. 109

## The Taxation of Real Property (Guernsey and Alderney) (Amendment) Regulations, 2010

Made

7<sup>th</sup> December 2010

Laid before the States

Coming into operation

1<sup>st</sup> January 2011

**THE TREASURY AND RESOURCES DEPARTMENT**, in exercise of the powers conferred upon it by paragraph 2 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007<sup>a</sup> and all other powers enabling it in that behalf hereby makes the following regulations:-

### **Amendment.**

1. For the definition of "flat" in paragraph 1 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, substitute the following definition -

**""flat" –**

- (a) means any dwelling house that –
  - (i) is separate and self-contained, and
  - (ii) forms part of a building from some other part of which it is divided horizontally,

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<sup>a</sup>

Ordinance of the States, No. XXXIII of 2007.

and includes an apartment, and

(b) includes -

(i) any pool house, garage, shed, conservatory or other building used in connection with the enjoyment of a flat as such, including for the avoidance of doubt any garage owned by a company the sole shareholders of which are the individual flat owners, and

(ii) gardens and other land adjoining a flat, the aggregate area of which does not exceed 1 vergée,".

2. For the definition of "warehousing" in paragraph 1 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, substitute the following definition -

**"warehousing"** means any building used for the storage, transfer or distribution of goods, including the garaging of vehicles, for the purposes of a business, trade or undertaking, except where the building is principally used as real property which would otherwise fall into a property description/usage within property references B4.3 and L1.5 (or the corresponding property references for Alderney and Herm), in which case it is subject to the same tariff reference for that property description/usage as if it were not warehousing,".

3. For the definition of "whole unit" in paragraph 1 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, substitute the following definition -

**""whole unit" –**

(a) means any dwelling house which is not a flat, but includes premises which are divided into more than one flat, and

(b) includes -

(i) any pool house, garage, shed, conservatory or other building used in connection with the enjoyment of a whole unit as such, including for the avoidance of doubt any garage owned by a company the sole shareholders of which are the individual owners of the whole unit, and

(ii) gardens and other land adjoining a whole unit, the aggregate area of which does not exceed 1 vergée,

but does not include any tourist property,".

**Interpretation.**

4. The Interpretation (Guernsey) Law, 1948<sup>b</sup> applies to the interpretation of these Regulations as it applies to the interpretation of a Guernsey enactment.

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<sup>b</sup> Ordres en Conseil Vol. XIII, p.355.

**Citation and extent.**

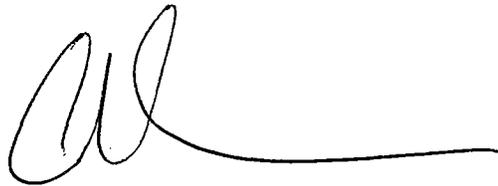
5. (1) These Regulations may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Regulations, 2010.

(2) These Regulations shall have effect in the Islands of Guernsey, Alderney and Herm.

**Commencement.**

6. These Regulations shall come into force on the 1st day of January 2011.

Dated this 7th day of December, 2010

A handwritten signature in black ink, consisting of a stylized 'C' followed by a long horizontal line that curves upwards at the end.

Deputy C N K Parkinson  
Minister of the Treasury and Resources Department  
for and on behalf of the Department

EXPLANATORY NOTE  
(This note is not part of the Regulations)

These Regulations amend Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 by amending for the purposes of clarification the definitions of "flat", "warehousing" and "whole unit".