

ORDINANCE  
OF THE STATES OF ALDERNEY

ENTITLED

**The Occupier's Rate (Level for 2012) Ordinance, 2011 \***

[CONSOLIDATED TEXT]

**NOTE**

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. 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. XVIII of 2011. 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 This Ordinance has been repealed by the Alderney Property Tax Ordinance, 2020 (Alderney Ordinance No. IX of 2020).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. Level of Occupier's Rate for 2012.
2. Interpretation.
3. Citation.
4. Commencement.

SCHEDULE Property references, property description/usages and rate per assessable unit.

REPEALED

(Made on 21st December, 2011.)

## **The Occupier's Rate (Level for 2012) Ordinance, 2011**

**THE STATES OF ALDERNEY**, in pursuance of their Resolution of the 21<sup>st</sup> day of December 2011, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948, as amended<sup>a</sup>, hereby order:

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### **Level of Occupier's Rate for 2012.**

1. The Occupier's Rate to be levied on real property in the calendar year 2012, pursuant to section 3 of the Alderney (Application of Legislation) Law, 1948, shall be levied, in respect of real property falling within a property description/usage specified in column 2 of the Schedule, at the rate per assessable unit specified in relation to that property description/usage in column 3 of the Schedule in respect of each assessable unit of the real property in question.

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### **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.*

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### **Interpretation.**

2. In this Ordinance —

"**assessable unit**", in relation to real property, means the assessable units of the real property within the meaning of, and calculated in accordance

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<sup>a</sup> Ordres en Conseil Vol. XIII, p. 448; Vol. XVI, pp. 124 and 126; Vol. XXIV, p. 210; Vol. XXIX, p. 299; Vol. XXX, p. 224.

with, the TRP Ordinance,

**"property description/usage"** shall be construed in accordance with the TRP Ordinance,

**"property reference"**, in column 1 of the Schedule, shall be construed in accordance with the TRP Ordinance,

**"the TRP Ordinance"** means the Taxation of Real Property (Guernsey and Alderney) Ordinance 2007<sup>b</sup>.

(2) The Interpretation (Guernsey) Law, 1948<sup>c</sup> applies to the interpretation of this Ordinance.

(3) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

**Citation.**

3. This Ordinance may be cited as the Occupier's Rate (Level for 2012) Ordinance, 2011.

**Commencement.**

4. This Ordinance shall come into force on the 1<sup>st</sup> January, 2012.

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<sup>b</sup> Recueil d'Ordonnances Tome XXXII, p. 504; Guernsey Ordinance No. LIII of 2010; Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2011.

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

## SCHEDULE

## Section 1

PROPERTY REFERENCES, PROPERTY DESCRIPTION/USAGES AND RATE  
PER ASSESSABLE UNIT

1 <b>PROPERTY REFERENCE</b>	2 <b>PROPERTY DESCRIPTION/USAGE</b>	3 <b>RATE PER ASSESSABLE UNIT</b>
B1.1A	Domestic (whole unit)	£1.13
B1.2A	Domestic (flat)	£1.13
B1.3A	Domestic (glasshouse)	£0.57
B1.4A	Domestic (outbuildings)	£0.57
B1.5A	Domestic (garaging) (non-owner-occupied)	£1.13
B3.1A	Domestic (whole unit) Social Housing	£1.13
B3.2A	Domestic (flat) Social Housing	£1.13
B3.3A	Domestic (glasshouse) Social Housing	£0.57
B3.4A	Domestic (outbuildings) Social Housing	£0.57
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	£1.13
B4.1A	Hostelry and food outlets	£1.37
B4.2A	Self-catering accommodation	£1.37
B4.3A	Motor and marine trade	£1.37
B4.4A	Retail	£1.37
B4.5A	Warehousing, storage facilities and hangars	£1.37
B4.6A	Industrial and workshop	£1.37
B4.7A	Recreational and sporting premises	£1.37
B4.8A	Garaging and parking (non-domestic)	£1.37
B5.1A	Utilities providers	£23.99
B6.1A	Office and ancillary accommodation	£4.35

*Consolidated text*

	(regulated finance industries)	
B6.2A	Office and ancillary accommodation (other than regulated finance industries)	£2.15
B7.1A	Horticulture (building other than a glasshouse)	£0.26
B8.1A	Horticulture (glasshouse)	£0.26
B9.1A	Agriculture	£0.26
B10.1A	Publicly owned non-domestic (paragraphs (e) and (f))	£1.13
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.1A	Development building (domestic)	Zero
B13.2A	Development building (non-domestic)	Zero