

Island of



Guernsey

Ordinance of the States

**LVI
2008**

Made27th November, 2008

Coming into Operation1st January, 2009

The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2008

The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2008

THE STATES, in exercise of the powers conferred upon them by sections 1 and 2 of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005^a and the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007^b, and in pursuance of their Resolution of 27th November 2008, hereby order:-

Rates of Property Tax.

1. For the tables in Part I of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007^c substitute the tables in the Schedule to this Ordinance.

Repeal.

2. The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2007^d is repealed.

Extent.

3. This Ordinance shall have effect in the Islands of Guernsey, Alderney and Herm.

Citation and Commencement.

4. This Ordinance may be cited as the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2008 and shall come into force on 1st January 2009.

^a Order in Council No. X of 2006.

^b Ordinance No. XXXIII of 2007.

^c Ordinance No. XXXIII of 2007; No. X of 2008.

^d Ordinance No. X of 2008.

S.M.D. ROSS,
Her Majesty's Deputy Greffier.

SCHEDULE**RATES OF PROPERTY TAX****TABLE (A)****GUERNSEY REAL PROPERTY****GUERNSEY BUILDINGS**

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
B1.1	Domestic (whole unit) Local Market	C	57p
B1.2	Domestic (flat) Local Market	C	57p
B1.3	Domestic (glasshouse) Local Market	C	5p
B1.4	Domestic (outbuildings) Local Market	C	28p
B2.1	Domestic (whole unit) Open Market	D	57p
B2.2	Domestic (flat) Open Market	D	57p
B2.3	Domestic (glasshouse) Open Market	D	5p
B2.4	Domestic (outbuildings) Open Market	D	28p
B3.1	Domestic (whole unit) Social Housing	F	Zero
B3.2	Domestic (flat) Social Housing	F	Zero
B3.3	Domestic (glasshouse) Social Housing	F	Zero
B3.4	Domestic (outbuildings) Social Housing	F	Zero
B4.1	Hostelry and food outlets	H	£3.59
B4.2	Self-catering accommodation	H	£2.22
B4.3	Motor and marine trade	E	£3.04
B4.4	Retail	E	£6.63
B4.5	Warehousing	E	£3.27
B4.6	Industrial and workshop	E	£2.62
B4.7	Recreational and sporting premises	E	£1.52
B5.1	Utilities providers	H	£25.64

B6.1	Office and ancillary accommodation (regulated finance industries)	E	£23.93
B6.2	Office and ancillary accommodation (other than regulated finance industries)	E	£7.98
B7.1	Horticulture (building other than a glasshouse)	C	5p
B8.1	Horticulture (glasshouse)	A	5p
B9.1	Agriculture	C	5p
B10.1	Publicly owned non-domestic	F	Zero
B11.1	Exempt (Buildings)	F	Zero
B12.1	Buildings – Penal Rate	G	Zero

GUERNSEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
L1.1	Communal (flat) Local Market	E	9p
L1.2	Communal (flat) Open Market	E	9p
L1.3	Hostelry and food outlets	E	19p
L1.4	Self-catering accommodation	E	19p
L1.5	Motor and marine trade	E	19p
L1.6	Retail	E	19p
L1.7	Warehousing	E	19p
L1.8	Industrial	E	19p
L1.9	Recreational and sporting premises	E	19p
L1.10	Office and ancillary accommodation (regulated finance industries)	E	68p
L1.11	Office and ancillary accommodation (other than regulated finance industries)	E	23p
L1.12	Utilities providers	E	19p
L2.1	Approved development site	E	68p
L3.1	Domestic Local Market	A	9p
L3.2	Domestic Open Market	A	9p
L3.3	Horticulture	A	9p
L3.4	Agriculture	A	9p
L3.5	Domestic Social Housing	F	Zero
L3.6	Publicly owned non-domestic	F	Zero
L4.1	Exempt (Land)	F	Zero
L5.1	Land – Penal Rate	G	Zero

TABLE (B)
ALDERNEY REAL PROPERTY
ALDERNEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
B1.1A	Domestic (whole unit)	C	57p
B1.2A	Domestic (flat)	C	57p
B1.3A	Domestic (glasshouse)	C	5p
B1.4A	Domestic (outbuildings)	C	28p
B2.1A	Domestic (whole unit) Social Housing	F	Zero
B2.2A	Domestic (flat) Social Housing	F	Zero
B2.3A	Domestic (glasshouse) Social Housing	F	Zero
B2.4A	Domestic (outbuildings) Social Housing	F	Zero
B3.1A	Hostelry and food outlets	H	£3.59
B3.2A	Self-catering accommodation	H	£2.22
B3.3A	Motor and marine trade	E	£3.04
B3.4A	Retail	E	£6.63
B3.5A	Warehousing	E	£3.27
B3.6A	Industrial and workshop	E	£2.62
B3.7A	Recreational and sporting premises	E	£1.52
B4.1A	Utilities providers	H	£25.64
B5.1A	Office and ancillary accommodation (regulated finance industries)	E	£23.93
B5.2A	Office and ancillary accommodation (other than regulated finance industries)	E	£7.98
B6.1A	Horticulture (building other than a glasshouse)	C	5p
B7.1A	Horticulture (glasshouse)	A	5p

B8.1A	Agriculture	C	5p
B9.1A	Publicly owned non-domestic	F	Zero
B10.1A	Exempt (Buildings)	F	Zero
B11.1A	Buildings – Penal Rate	G	Zero

ALDERNEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
L1.1A	Communal (flat)	E	Zero
L1.2A	Hostelry and food outlets	E	Zero
L1.3A	Self-catering accommodation	E	Zero
L1.4A	Motor and marine trade	E	Zero
L1.5A	Retail	E	Zero
L1.6A	Warehousing	E	Zero
L1.7A	Industrial	E	Zero
L1.8A	Recreational and sporting premises	E	Zero
L1.9A	Office and ancillary accommodation (regulated finance industries)	E	Zero
L1.10A	Office and ancillary accommodation (other than regulated finance industries)	E	Zero
L1.11A	Utilities providers	E	Zero
L2.1A	Approved development site	E	Zero
L3.1A	Domestic	A	Zero
L3.2A	Horticulture	A	Zero
L3.3A	Agriculture	A	Zero
L3.4A	Domestic Social Housing	F	Zero
L3.5A	Publicly owned non-domestic	F	Zero
L4.1A	Exempt (Land)	F	Zero
L5.1A	Land – Penal Rate	G	Zero

TABLE (C)
HERM REAL PROPERTY
HERM BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
B1.1H	Domestic (whole unit)	C	Zero
B1.2H	Domestic (flat)	C	Zero
B1.3H	Domestic (glasshouse)	C	Zero
B1.4H	Domestic (outbuildings)	C	Zero
B2.1H	Domestic (whole unit) Social Housing	F	Zero
B2.2H	Domestic (flat) Social Housing	F	Zero
B2.3H	Domestic (glasshouse) Social Housing	F	Zero
B2.4H	Domestic (outbuildings) Social Housing	F	Zero
B3.1H	Hostelry and food outlets	H	Zero
B3.2H	Self-catering accommodation	H	Zero
B3.3H	Motor and marine trade	E	Zero
B3.4H	Retail	E	Zero
B3.5H	Warehousing	E	Zero
B3.6H	Industrial and workshop	E	Zero
B3.7H	Recreational and sporting premises	E	Zero
B4.1H	Utilities providers	H	Zero
B5.1H	Office and ancillary accommodation (regulated finance industries)	E	Zero
B5.2H	Office and ancillary accommodation (other than regulated finance industries)	E	Zero
B6.1H	Horticulture (building other than a glasshouse)	C	Zero
B7.1H	Horticulture (glasshouse)	A	Zero

B8.1H	Agriculture	C	Zero
B9.1H	Publicly owned non-domestic	F	Zero
B10.1H	Exempt (Buildings)	F	Zero
B11.1H	Buildings – Penal Rate	G	Zero

HERM LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
L1.1H	Communal (flat)	E	Zero
L1.2H	Hostelry and food outlets	E	Zero
L1.3H	Self-catering accommodation	E	Zero
L1.4H	Motor and marine trade	E	Zero
L1.5H	Retail	E	Zero
L1.6H	Warehousing	E	Zero
L1.7H	Industrial	E	Zero
L1.8H	Recreational and sporting premises	E	Zero
L1.9H	Office and ancillary accommodation (regulated finance industries)	E	Zero
L1.10H	Office and ancillary accommodation (other than regulated finance industries)	E	Zero
L1.11H	Utilities providers	E	Zero
L2.1H	Approved development site	E	Zero
L3.1H	Domestic	A	Zero
L3.2H	Horticulture	A	Zero
L3.3H	Agriculture	A	Zero
L3.4H	Domestic Social Housing	F	Zero
L3.5H	Publicly owned non-domestic	F	Zero
L4.1H	Exempt (Land)	F	Zero
L5.1H	Land - Penal Rate	G	Zero

**Copies may be purchased from
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