

Island of Guernsey

Ordinance of the States **XLIX**

1988

Made 14th December, 1988.

Came into Operation ... 14th December, 1988.

The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1988

THE STATES, in pursuance of their Resolution of the 14th day of December, 1988, and in exercise of the powers conferred upon them by section 3, section 5 and section 14 of the Tax on Rateable Values (Guernsey) Law, 1976(a), hereby order:—

1. Part 1 of the Schedule to the Tax on Rateable Values (Guernsey) Ordinance, 1976 (hereinafter referred to as “the principal Ordinance”)(b), is hereby repealed and the Part set out in the Schedule to this Ordinance is hereby substituted therefor. Amendment to Ordinance of 1976.

2. The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1983(c), is hereby repealed. Repeal.

3. This Ordinance may be cited as the Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1988. Citation.

(a) No. VIII of 1976.

(b) Recueil d'Ordonnances Tome XX, p. 456; No. XXXVI of 1983.

(c) No. XXXVI of 1983.

Collective title.

4. This Ordinance and the principal Ordinance may be cited together as the Tax on Rateable Values (Guernsey) Ordinances, 1976 and 1988.

Commencement.

5. This Ordinance shall come into force on the 14th day of December, 1988.

SCHEDULE

Section 1

PART I

Rates at which the tax is to be assessed

(1) Category of Real Property	(2) Rate Per Pound
<i>Domestic Premises</i>	
A.—Domestic premises comprising a registered dwelling house and having a rateable value of seventy five pounds or less	70p
B.—Domestic premises comprising a registered dwelling house and having a rateable value of seventy-six pounds or more but less than one hundred and one pounds	70p
C.—Domestic premises comprising a registered dwelling house and having a rateable value of more than one hundred pounds	70p
D.—Domestic premises having a rateable value of thirty pounds or less	70p
E.—Domestic premises having a rateable value of thirty-one pounds or more but less than fifty-one pounds	70p
F.—Domestic premises not comprising a registered dwelling house and having a rateable value of fifty-one pounds or more but less than seventy-six pounds	70p
G.—Domestic premises not comprising a registered dwelling house and having a rateable value of seventy-six pounds or more but less than one hundred and one pounds	70p
H.—Domestic premises not comprising a registered dwelling house and having a rateable value of more than one hundred pounds	70p

(1) Category of Real Property	(2) Rate Per Pound
<i>Premises Other Than Domestic Premises</i>	
I.—Tourist premises	£1.20
J.—Horticultural premises	45p
K.—Agricultural premises	45p
L.—Public Utility premises	£1.20
M.—Business premises	£1.20
N.—Public premises	£1.20
Z.—Multiple use premises	95p

K. H. TOUGH,

Her Majesty's Greffier.

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