

Island of



Guernsey

Ordinance of the States

XLII

1990

Made	13th December, 1990.
Coming into operation	13th December, 1990.

The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1990

THE STATES, in pursuance of their Resolution of the 12th day of December, 1990, 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:—

Amendment to Ordinance of 1976.

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Tax on Rateable Values (Guernsey) Ordinance, 1976 (hereinafter referred to as “the principal Ordinance”)(b), is hereby repealed and the Part set out in the Schedule to this Ordinance is hereby substituted therefor.

Repeal.

2. The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1988(c), is hereby repealed.

(a) No. VIII of 1976.

(b) Recueil d'Ordonnances Tome XX, p. 456; No. XLIX of 1988.

(c) No. XLIX of 1988.

Citation.

3. This Ordinance may be cited as the Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1990.

Collective title.

4. This Ordinance and the principal Ordinance may be cited together as the Tax on Rateable Values (Guernsey) Ordinances, 1976 and 1990.

Commencement.

5. This Ordinance shall come into force on the 13th day of December, 1990.

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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	£1.05
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	£1.05
C.— Domestic premises comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.05
D.— Domestic premises having a rateable value of thirty pounds or less ...	£1.05
E.— Domestic premises having a rateable value of thirty-one pounds or more but less than fifty-one pounds ...	£1.05
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	£1.05
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	£1.05
H.— Domestic premises not comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.05

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SCHEDULE
PART I

Section 1

Rates at which the tax is to be assessed

(1) Category of Real Property	(2) Rate per Pound
<i>Premises Other Than Domestic Premises</i>	
I.— Tourist premises	£1.80
J.— Horticultural premises	68p
K.— Agricultural premises	68p
L.— Public Utility premises	£1.80
M.— Business premises	£1.80
N.— Public premises	£1.80
Z.— Multiple use premises	£1.43

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K. H. TOUGH,
Her Majesty's Greffier

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