

Island of  Guernsey

Ordinance of the States **XXXVII**
1994

Made 14th December, 1994.
Came into operation 14th December, 1994.

**The Tax on Rateable Values (Amendment) (Guernsey)
Ordinance, 1994**

THE STATES, in pursuance of their Resolution of 14th December, 1994, and in exercise of the powers conferred on them by sections 3 and 14 of the Tax on Rateable Values (Guernsey) Law, 1976(a), hereby order:-

Amendment to Ordinance of 1976

1. For Part I of the Schedule to the Tax on Rateable Values (Guernsey) Ordinance, 1976 (b), there is substituted the Part set out in the Schedule to this Ordinance.

Repeal

2. The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1992(c), is repealed.

(a) Ordres en Conseil Vol. XXVI. p.86.

(b) Recueil d'Ordonnances Tome XX, p.456; No. XXXIX of 1992.

(c) No. XXXIX of 1992.

Citation

3. This Ordinance may be cited as the Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 1994.

Collective title

4. This Ordinance and the Tax on Rateable Values (Guernsey) Ordinance, 1976 may be cited together as the Tax on Rateable Values (Guernsey) Ordinances, 1976 and 1994.

Commencement

5. This Ordinance shall come into force on 14th December 1994.

SCHEDULE

Section 1

PART I

Rates at which the tax is to be assessed

(1) Category of Real Property	(2) Rate per pound
A. Domestic premises comprising a registered dwelling house and having a rateable value of seventy-five pounds or less	£1.22
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	£1.22
C. Domestic premises comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.22
D. Domestic premises having a rateable value of thirty pounds or less	£1.22
E. Domestic premises having a rateable value of thirty-one pounds or more but less than fifty-one pounds	£1.22
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	£1.22
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	£1.22
H. Domestic premises not comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.22

(1) Category of Real Property	(2) Rate per Pound
<u>Premises Other Than Domestic Premises</u>	
I. Tourist premises	£2.10
J. Horticultural premises	79p
K. Agricultural premises	79p
L. Public Utility premises	£2.10
M. Business premises	£2.10
N. Public premises	£2.10
Z. Multiple use premises	£1.66

K. H. TOUGH,
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