

The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 2006

THE STATES, in pursuance of their Resolution of 13th December, 2006, and in exercise of the powers conferred on them by sections 3 and 14 of the Tax on Rateable Values (Guernsey) Law, 1976^a, and section 9 of the Parochial Collection of Refuse (Guernsey) Law, 2001^b hereby order:-

Amendment to Ordinance of 1976.

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

Repeals.

2. The Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 2000^d and paragraph 1 of Schedule 2 to the Parochial Collection of Refuse (Guernsey) Law, 2001^e are repealed.

Citation.

3. This Ordinance may be cited as the Tax on Rateable Values (Amendment) (Guernsey) Ordinance, 2006.

^a Ordres en Conseil Vol. XXVI. p.86.

^b Order in Council No.IX of 2002.

^c Recueil d'Ordonnances Tome XX, p.456.

^d Ordinance No. XXIII of 2000.

^e Order in Council No. IX of 2002

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 2006.

Commencement.

5. This Ordinance shall come into force on 13th December 2006.

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	£1.80
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	£1.80
C. Domestic premises comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.80
D. Domestic premises having a rateable value of thirty pounds or less	£1.80
E. Domestic premises having a rateable value of thirty-one pounds or more but less than fifty-one pounds	£1.80
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	£1.80
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	£1.80
H. Domestic premises not comprising a registered dwelling house and having a rateable value of more than one hundred pounds	£1.80

(1) Category of Real Property	(2) Rate Per Pound
<i>Premises Other Than Domestic Premises</i>	
I. Tourist premises, other than self-catering tourist accommodation	£3.10
J. Horticultural premises	93p
K. Agricultural premises	93p
L. Public Utility premises	£3.10
M. Business premises	£4.96
N. Public premises	£2.48
P. Tourist premises comprising self-catering tourist accommodation	£3.10
Z. Real property not comprised in any other category	£3.38"