

ORDER IN COUNCIL

VIII

1976

ratifying a *Projet de Loi*

ENTITLED

The Tax on Rateable Values (Guernsey) Law, 1976

(Registered on the Records of the Island of Guernsey
on the 4th day of October, 1976.)



1976

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 4th day of October, 1976, before Sir John Loveridge, Kt., C.B.E., Bailiff; present:—D'Arcy George Le Tissier, Esquire, Edward James Lainé, Esquire, C.B.E., D.F.C., Walter Francis Robin, Richard Alan Kinnersly, Esquires, Harry Wall Poat, Esquire, D.S.O., M.C., A.D.C., Richard Brook Sutcliffe, Richard Oliver Symons, Albert Richard McCartney Straw, Esquires, Frederick William Winslow Chandler, Esquire, D.S.O., D.F.C. and Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Jurats.

The Bailiff having this day placed before the Court an Order dated the 23rd day of July, 1976, of the Counsellors of State in Council on behalf of Her Majesty, being authorised thereto by Letters Patent dated the 29th day of June, 1976, ratifying a *Projet de Loi* entitled "The Tax on Rateable Values (Guernsey) Law, 1976", the Court, after the reading of the said Order in Council and after having heard Her Majesty's Comptroller thereon, ordered that the said Order in Council be registered on the records of this Island and that an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty's Greffier to the Clerk of the Court of Alderney for registration on the records of that Island, of which Order in Council the tenor followeth:—

At the Court of Saint James

The 23rd day of July 1976

PRESENT,

The Counsellors of State in Council

WHEREAS Her Majesty, in pursuance of the Regency Acts 1937 to 1953, was pleased, by Letters Patent dated the 29th day of June 1976, to delegate to the six Counsellors of State therein named or any two or more of them full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval in Council is required:

AND WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 20th day of July 1976, in the words following, viz:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, setting forth:—

1. That, in pursuance of their Resolutions of the 31st day of July and the 19th day of December 1974, the States of Deliberation at a meeting held on the 28th day of January 1976, approved a Bill or “Projet de Loi” entitled “The Tax on Rateable Values (Guernsey) Law, 1976”, and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is

in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or "Projet de Loi" of the States of Guernsey entitled "The Tax on Rateable Values (Guernsey) Law, 1976", and to order that the same shall have force of law in the Islands of Guernsey and Alderney.'

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration, and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi."

NOW, THEREFORE, Her Majesty Queen Elizabeth The Queen Mother, and His Royal Highness The Prince Charles, Prince of Wales, being authorised thereto by the said Letters Patent, have taken the said Report into consideration and do hereby, by and with the advice of Her Majesty's Privy Council, on Her Majesty's behalf approve of and ratify the said Projet de Loi, and order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey and Alderney.

AND do hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed), be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty's Officers for the time being in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

N. E. Leigh.

Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Tax on Rateable Values (Guernsey) Law, 1976

THE STATES, in pursuance of their Resolutions of the thirty-first day of July and the nineteenth day of December, nineteen hundred and seventy-four, have approved the following provisions, which subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey and Alderney.

Interpre-
tation.

1. (1) In this Law, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“the Cadastre” means—

- (a) as respects the Island of Guernsey, the Cadastre prepared and maintained under the Cadastre Law;
- (b) as respects the Island of Alderney, the Cadastre prepared and maintained under any Ordinance of the States for the time being in force under section four of the Alderney (Application of Legislation) Law, 1948(a);

“the Cadastre Law” means the Cadastre Law, 1947(b);

(a) Ordres en Conseil Vol. XIII, p. 448.

(b) Ordres en Conseil Vol. XIII, p. 78.

“the Committee” means the States Cadastre Committee constituted under the Cadastre Law;

“the Court” means the Royal Court sitting as an Ordinary Court;

“financial year” means the year ending on the thirty-first day of December;

“owner”, in relation to any real property, means—

(a) where that real property is the subject of saisie proceedings which have resulted in the making of a preliminary vesting order, or an interim vesting order, the person in whose favour such order has been made;

(b) where that real property is not the subject of such saisie proceedings but is the subject of a vested right of usufruct, the usufructuary;

(c) where that real property is not the subject of such saisie proceedings or of such vested right of usufruct—

(i) the beneficial owner, if that real property is not held in trust, or

(ii) the trustees, if that real property is held in trust;

and any cognate expression shall be construed accordingly;

“prescribed” means prescribed by an Ordinance of the States made under this Law;

“real property” means lands, houses and other buildings and erections and such other physical things as, by their nature or by reason of the purpose for which they are used or intended to be used, or otherwise, are by the laws and customs of the Island of Guernsey deemed to be real property; and includes

all houses, buildings, erections and other physical things which, but for the severance of the ownership thereof from the ownership of the site whereon or wherein the same are, would be or be deemed to be real property;

“the States” means the States of Guernsey;

“the tax” has the meaning assigned to it by section two of this Law;

“unit of real property” means real property which has been assessed as a unit for the purposes of determining the rateable value thereof inscribed on the Cadastre.

(2) For the purposes of this Law, where there is for the time being in force an Ordinance of the States under subsection (1) of section three of this Law providing for different rates of the tax as respects different prescribed categories of real property—

(a) any reference to real property shall be construed—

(i) in the case where the rateable value inscribed on the Cadastre of a unit of real property has been determined by the Committee by aggregating separate valuations made in respect of different parts of that unit, in relation to that unit, as a reference to each part of that unit;

(ii) in relation to any other unit of real property, as a reference to the whole of the unit;

(b) the expression “rateable value” shall mean—

- (i) in the case of any such unit of real property as is mentioned in sub-paragraph (i) of paragraph (a) of this subsection, in relation to each part of that unit in respect of which an individual valuation has been made, that valuation;
- (ii) in relation to any other unit of real property, the rateable value thereof inscribed on the Cadastre.

(3) For the purposes of this Law, where there is no Ordinance for the time being in force under subsection (1) of section three of this Law providing for different rates of the tax as respects different prescribed categories of real property—

- (a) any reference to real property shall be construed as meaning a reference to any unit of real property;
- (b) the expression “rateable value” shall mean, in relation to every unit of real property, the rateable value thereof inscribed on the Cadastre.

(4) Except where the context otherwise requires, any reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed, replaced, extended or applied by or under any other enactment including this Law.

(5) The Interpretation (Guernsey) Law, 1948(c), shall apply to the interpretation of this Law and of any Ordinance made thereunder in the Island of Alderney as well as in the Island of Guernsey.

(c) Ordres en Conseil Vol. XIII, p. 355.

Tax charge-
able
annually
on real
property.

2. Subject to the provisions of this Law, a tax on the rateable value of real property (hereafter in this Law referred to as "the tax") shall be charged in every financial year in accordance with the provisions of this Law.

Rates and
assessment
of the tax.

3. (1) Subject to the provisions of this Law, the tax shall be assessed by the Committee at such rate or rates on the rateable value of real property as may from time to time be fixed by Ordinance of the States, and different rates may be so fixed in respect of different categories of real property as may be prescribed from time to time by any such Ordinance.

(2) Subject to the following provisions of this section, for the purposes of this Law the rateable value of any real property shall, as respects any financial year, be taken to be the rateable value of that real property as at the thirty-first day of December next preceding the commencement of that year.

(3) Subject to the provisions of the next following subsection, where in any financial year the rateable value of any real property is varied by the Committee upon the making of a rectification of the entry in the Cadastre relating to that property in pursuance of the provisions of the Cadastre Law or any Ordinance made under section four of the Alderney (Application of Legislation) Law, 1948, as the case may be, and such rectification has been made by reason of any change in, or addition to, that property or in the purposes for which it is used which was completed before the commencement of that year, the rateable value of that real property shall, for the purposes of this Law and as respects that year, be taken to be the rateable value of that property as so varied.

(4) Where there has been a change of ownership of any part of any property which, immediately before that change of ownership, had constituted a unit of real property, and where that change of ownership has taken place between the commencement of any financial year and the tenth day of October in that year, necessitating the assessment or re-assessment by the Committee of the rateable value of that part and every other part of that property, the tax chargeable in that financial year in respect of each part shall be assessed on the rateable value thereof next following that change of ownership; and where there is more than one such change of ownership affecting any real property and necessitating the assessment or re-assessment of different parts thereof by the Committee, the tax chargeable in that year in respect of each part thereof shall be chargeable on the rateable value of that part next following the last such change of ownership.

(5) Where there is for the time being in force an Ordinance under subsection (1) of this section providing for different rates of the tax as respects different prescribed categories of real property, then the prescribed category into which any real property falls to be included for the purposes of assessing the tax chargeable in respect thereof in any financial year shall be taken to be—

- (a) the prescribed category into which it falls to be included as at the thirty-first day of December next preceding the commencement of that year; or
- (b) where there has been in that year such a variation of the rateable value of that property as is mentioned in subsection (3) of this section, the prescribed category into which it falls to be included upon such variation being effected; or

- (c) where there has been in that year such a change of ownership as is mentioned in the next foregoing subsection affecting that real property, the prescribed category into which it falls to be included next following such change of ownership or next following the last such change of ownership, as the case may be;

and the provisions of this subsection shall have effect notwithstanding that such Ordinance was not in force at the time appointed hereunder for the purpose of determining the prescribed category into which any real property falls to be included.

Payment of
the tax.

4. Subject to the provisions of this Law, the tax chargeable in respect of any real property in any financial year—

- (a) shall be payable by the person who at midnight ending the ninth day of October in that year is the owner of that real property; and
- (b) shall be payable by that person on or after the tenth day of October in that year within the fifteen days next following the service on that person by the Committee of a notice in writing specifying the amount of the tax chargeable in respect of that real property in that year.

Powers of
the States.

5. The States may from time to time by Ordinance—

- (a) make such provision as they deem necessary or expedient for levying and securing the payment of the tax;
- (b) make provision for exempting any description of real property wholly or partially from the tax; and

- (c) provide for any incidental or supplementary matter for which the States deem it necessary or expedient for the purposes of the Ordinance to provide.

6. (1) The Committee shall prepare and maintain a register to be called "The Tax on Rateable Values Register" (hereafter in this Law referred to as "the Register"), in such form as the Committee shall from time to time determine, and on which there shall be inscribed in relation to any real property and as respects each financial year the rateable value of that real property on which the tax chargeable in respect thereof in that year is for the time being assessable or has been assessed, as the case may be, and such other particulars in relation to that real property as the Committee deems necessary or desirable.

Tax on
Rateable
Values
Register.

(2) Where there is for the time being in force an Ordinance of the States under subsection (1) of section three of this Law providing for different rates of the tax as respects different prescribed categories of real property, the category so prescribed into which any real property for the time being falls to be included under and in accordance with the provisions of that Ordinance shall be designated in the entry in the Register relating to that real property in such manner as the Committee shall from time to time determine.

(3) The Register shall be open to public inspection at the office of the Committee, or at such other place as shall be appointed by the Committee, at all reasonable times.

(4) A copy, certified by or on behalf of the President of the Committee as being a correct copy of an entry in the Register—

- (a) specifying the rateable value of any real property on which the tax chargeable in respect of that property in any financial year has been assessed; or
- (b) designating the prescribed category of real property into which that real property falls to be included under and in accordance with the provisions of any Ordinance made under subsection (1) of section three of this Law for the purpose of assessing the tax chargeable in respect of that property in that year;

shall, in any legal proceedings for the recovery of the tax chargeable in respect of that property in that year, be conclusive evidence of such rateable value and category, unless that property is the subject of an application made under section nine or section twelve of this Law or of an appeal brought under section ten of this Law which has not been disposed of at the time those proceedings were instituted.

Administra-
tion.

7. (1) The Committee shall be responsible for the administration of this Law, in particular, but without prejudice to the generality of the foregoing, for the assessment and collection of the tax, and for deciding into which prescribed category any real property falls to be included under and in accordance with the provisions of any Ordinance made under subsection (1) of section three of this Law.

(2) In default of payment of the tax in respect of any real property, the tax shall be recoverable as a civil debt due to the States.

Notification
to owners of
the
categories
into
which their
properties
fall to be
included.

8. (1) The provisions of this section and of the next following section shall apply where there is for the time being in force an Ordinance under subsection (1) of section three of this Law providing for different rates of the tax in respect of different prescribed categories of real property.

(2) The Committee shall, by notice in writing served on the owner of any real property, as soon as may be before the tax first becomes payable under this Law in respect of that property next following the coming into force of any such Ordinance as is mentioned in subsection (1) of this section (not being an Ordinance such as is mentioned in the next following subsection), inform him of the decision of the Committee as to the prescribed category of real property into which that property falls to be included.

(3) Where an Ordinance under subsection (1) of section three of this Law amends any other such Ordinance by the variation of any of the prescribed categories of real property and by reason thereof the Committee decides that any real property falls to be included in a prescribed category of real property different from the prescribed category in which it was included immediately before the coming into force of that amending Ordinance, the Committee shall by notice in writing served on the owner of that property, as soon as may be before the tax next becomes payable under this Law following the coming into force of that amending Ordinance, inform him of the decision of the Committee as to the prescribed category of real property into which that property falls to be included in pursuance of the provisions of that amending Ordinance.

(4) Where by reason of any changes in, or additions to, any real property or the purposes for which the same or any part thereof is used the Committee has decided that any real property falls to be included in a prescribed category of real property different from the prescribed category in which it has hitherto been included, the Committee shall by notice in writing served on the owner of

that property, as soon as may be before the tax next becomes payable under this Law in respect of that real property, inform him of the decision of the Committee as to the prescribed category of real property into which that property falls to be included for the purposes of this Law by reason of such changes or additions.

(5) Every notice of a decision of the Committee required to be served under the foregoing provisions of this section shall contain a statement to the effect that an application may be made to the Committee under and in accordance with the provisions of the next following section for the review of the decision of the Committee, and shall further state the time within which such an application must be made.

Review by
the
Committee
of decisions
of the
Committee
as to the
categoriza-
tion of real
property.

9. (1) Any person who is aggrieved by a decision of the Committee as to the prescribed category of real property into which any real property falls to be included, not being a decision of the Committee under this subsection, may make an application in writing to the Committee to review that decision (hereafter in this section and the next following section referred to as "the original decision"), and the Committee may—

- (a) refuse to review the original decision;
- (b) review and confirm the original decision; or
- (c) if it is satisfied that the original decision was given in ignorance of, or was based on a mistake as to, some material fact, vary the original decision.

(2) An application under subsection (1) of this section shall be made within the four weeks next following the day on which the notice as to the original decision to which the application relates

was served under and in accordance with the provisions of the last foregoing section:

Provided that the Committee may, in any particular case, extend the period within which an application is required to be made under this subsection.

(3) Where, on an application made under subsection (1) of this section, the Committee has reviewed or refused to review the original decision to which the application relates, the Committee shall, as soon as may be, by notice in writing served on the owner of the real property in respect of which the original decision was given, inform him of the decision of the Committee varying or confirming, or refusing to review, the original decision, as the case may be.

(4) Every notice of a decision of the Committee required to be served under the last foregoing subsection shall contain a statement that a right of appeal from that decision is conferred by the next following section, and shall further state the time within which the appeal must be instituted.

10. (1) Any person who is aggrieved by any decision of the Committee given on a review under the last foregoing section or by the refusal of the Committee to review the original decision of the Committee under that section may, within the eight weeks next following the day on which the notice required to be served under subsection (3) of that section and relating to such a decision or refusal has been served under and in accordance with the provisions of that subsection, appeal from such a decision or refusal by way of a summons served on the President of the Committee, and in the event of such an appeal being brought under this section the Court may— Appeals.

- (a) where the appeal is against such a decision, confirm or vary the decision;
 - (b) where the appeal is against such a refusal, confirm or vary the original decision which the Committee has refused to review.
- (2) The decision of the Court on an appeal brought under this section shall be final.

Notification to owner of real property as to the rateable value thereof in certain cases.

11. (1) Where, following the coming into force of an Ordinance under subsection (1) of section three of this Law providing for different rates of the tax in respect of different prescribed categories of real property, the tax chargeable in respect of any real property falls to be assessed on the rateable value of that property and that rateable value is not inscribed on the Cadastre by reason of that property forming part of a unit of real property, the Committee shall by notice in writing served on the owner of that property, as soon as may be before the tax next becomes payable in respect thereof, inform him of the rateable value of that property determined by the Committee.

(2) Where, during the continuance in force of any such Ordinance as is mentioned in subsection (1) of this section, the rateable value of any real property in relation to which that subsection applies is varied by the Committee upon the making of a rectification of the entry in the Cadastre relating to the unit of real property comprising that property, being such a rectification as is mentioned in subsection (3) of section three of this Law, the Committee shall by notice in writing served on the owner of that property, as soon as may be before the tax next becomes payable in respect thereof, inform him of the rateable value of that property as so varied.

(3) Every notice required to be served on the owner of any real property under the foregoing provisions of this section shall contain a statement to the effect that an application may be made under and in accordance with the provisions of the next following section for the review of the decision of the Committee determining or varying, as the case may be, the rateable value of that real property.

12. (1) Subject to the provisions of subsection (3) of this section, where a notice has been served on the owner of any real property under subsection (1) or subsection (2) of the last foregoing section as to any decision of the Committee determining or varying the rateable value of that property, any person aggrieved by that decision may make an application in writing to the Committee to review that decision.

(2) Subject to the provisions of the next following subsection, upon an application being made to the Committee under and in accordance with the provisions of subsection (1) of this section—

(a) the provisions of section nine of this Law shall apply in relation to the decision of the Committee which is the subject of that application as if, in subsection (1) of that section, the reference to any person aggrieved by a decision of the Committee as to the prescribed category of real property into which any real property falls to be included were substituted by a reference to any person aggrieved by the decision of the Committee which is the subject of that application;

(b) the provisions of section ten of this Law shall apply respectively in relation to any decision of the Committee given on a review under the said section nine as having effect

Review by the Committee of its decision as to the rateable value of real property in certain cases, and appeal following a review or a refusal to review such decision.

by virtue of paragraph (a) of this subsection and any refusal of the Committee to carry out such a review under that section as having effect as aforesaid as they apply respectively in relation to any decision or refusal of the Committee referred to in the said section ten.

(3) Without prejudice to the powers conferred on the States to make any Ordinance under section four of the Alderney (Application of Legislation) Law, 1948, the foregoing provisions of this section shall apply in relation to any real property situated in the Island of Alderney subject to such adaptations and modifications as may be prescribed by an Ordinance of the States.

Powers of entry.

13. (1) Subject to the provisions of the next following subsection, any person authorised in writing by the Committee may, at any reasonable time, enter any real property and survey and value the same for the purposes of this Law.

(2) Any person authorised under subsection (1) of this section to enter any real property shall, if required to do so when exercising any of his powers under that subsection, produce evidence of his authority and shall not enter real property which is occupied unless at least twenty-four hours' notice in writing of the intended entry has been given to the occupier.

(3) Any person who wilfully obstructs any person in the exercise of his powers under subsection (1) of this section shall be guilty of an offence and liable, on conviction, to a fine not exceeding fifty pounds.

Variation of Ordinances.

14. Any power conferred by this Law to make any Ordinance shall be construed as including a power

exercisable in the like manner to vary or repeal the Ordinance.

15. (1) Any notice or other document required or authorised to be served under this Law on the owner of any real property may be served— Service of documents.

- (a) on any person by delivering it to him, by leaving it, or sending it by post addressed to him, at his usual or last known place of abode;
- (b) on any body corporate by leaving it at or by sending it by post to its registered office if situated in the Island of Guernsey or the Island of Alderney or, if its registered office is not so situated, its principal or last known principal place of business in either of the said Islands.

(2) Where the ownership of any real property is vested in two or more persons, service of any such notice or other document as aforesaid on one of them in accordance with the provisions of subsection (1) of this section shall, for the purposes of this Law, be deemed to be service on all of them.

(3) Where the owner of any real property is an infant or other person under guardianship, such notice or other document as aforesaid may be served on the guardian of that infant or other person, as the case may be; and in any case in which there is no guardian, the Committee may apply *ex parte* to the Court for the appointment of a guardian to act as such for the purposes of this Law.

16. (1) The Tax on Rateable Values Law, 1952(d), **Repeals.** is hereby repealed.

(d) Ordres en Conseil Vol. XV, p. 369.

(2) In the Indirect Taxes, Duties and Impôts (Miscellaneous Amendments and Repeals) (Guernsey) Law, 1974(e)—

- (a) in subsection (1) of section six thereof, the words, commas and figures “other than the provisions amending the Tax on Rateable Values Law, 1952,” are hereby repealed;
- (b) subsection (2) of the said section six is hereby repealed;
- (c) the reference in the first column of the First Schedule thereto to the Tax on Rateable Values Law, 1952, and the reference in the second column of that Schedule to section four of that Law are hereby repealed.

Citation and
commence-
ment.

17. (1) This Law may be cited as the Tax on Rateable Values (Guernsey) Law, 1976.

(2) This Law shall come into force on such day as shall be appointed in that behalf by Ordinance of the States.

R. H. VIDELO,
Her Majesty's Greffier.