

Island of Guernsey

Ordinance of the States **LXI**

1976

Made 15th December, 1976.
Came into Operation ... 15th December, 1976.

The Tax on Rateable Values (Guernsey) Ordinance, 1976

THE STATES, in pursuance of their Resolution of the fifteenth day of December, nineteen hundred and seventy-six, and in exercise of the powers conferred upon them by section three and section five of the Tax on Rateable Values (Guernsey) Law, 1976(a), hereby order:—

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

Interpreta-
tion.

“the Cadastre” has the meaning assigned to it by subsection (1) of section one of the Law;

“cemetery” means any place which is being lawfully used for the interment of human remains under any enactment for the time being in force;

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

(a) Ordres en Conseil No. VIII of 1976.

“the Law” means the Tax on Rateable Values (Guernsey) Law, 1976;

“public highway” includes the carriageway, verges, and footpath of any road, street, lane, alley or passage repairable in whole or in part by the States;

“real property” has the meaning assigned to it by subsection (1) of section one of the Law;

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

“unit of real property” has the meaning assigned to it by subsection (1) of section one of the Law.

(2) For the purposes of this Ordinance, any reference therein to real property shall be construed in accordance with subsection (2) of section one of the Law, and the expression “rateable value” shall have the meaning assigned to it by that subsection.

(3) 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reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed, replaced, extended or applied by or under any other enactment.

Rates of the
tax.

2. Subject to the provisions of the next following section, the tax chargeable in any financial year, beginning with the financial year ending on the thirty-first day of December, nineteen hundred and seventy-seven, in respect of any real property which, for the purposes of assessing the tax chargeable in respect thereof in that year, falls to be included in pursuance of the provisions of subsection (5) of section three of the Law in any category set out in the first column of Part I of the Schedule to this Ordinance, as defined in Part II of that Schedule, shall be assessed on the rateable value of that pro-

perty on which the tax is chargeable in that year in pursuance of the provisions of subsection (2), subsection (3) or subsection (4) of the said section three, at the rate per pound specified in the second column of Part I of that Schedule in relation to that category.

3. The tax shall not be chargeable in respect of any real property which is used exclusively for the purposes of public worship or as a cemetery, or which is comprised within a public highway. Exemptions.

4. (1) This Ordinance may be cited as the Tax on Rateable Values (Guernsey) Ordinance, 1976. Citation. and commencement.

(2) This Ordinance shall come into force on the fifteenth day of December, nineteen hundred and seventy-six.

SCHEDULE

Section two

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	20p
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	20p
C.— Domestic premises comprising a registered dwelling house and having a rateable value of more than one hundred pounds	20p
D.— Domestic premises having a rateable value of thirty pounds or less	20p
E.— Domestic premises having a rateable value of thirty-one pounds or more but less than fifty-one pounds	20p
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	20p
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	20p
H.— Domestic premises not comprising a registered dwelling house and having a rateable value of more than one hundred pounds	20p

(1) Category of real property	(2) Rate per pound
<i>Premises other than domestic premises</i>	
I.— Tourist premises	35p
J.— Horticultural premises	35p
K.— Agricultural premises	25p
L.— Public Utility premises	35p
M.— Business premises	35p
N.— Public premises	35p
Z.— Multiple use premises	27p

PART II

Interpretation of this Schedule

In this Schedule the following expressions have the meanings hereby respectively assigned to them, that is to say:—

“agricultural premises” includes—

- (a) land uncovered by buildings which is used or capable of being used for agricultural purposes;
- (b) any other land uncovered by a building;
- (c) any building used in connection with the use of land for agricultural purposes;

but does not include a packing station or any real property which falls within the definition of “domestic premises”, “horticultural premises”, “public premises” or “tourist premises” contained in this Part of this Schedule;

“agriculture” includes dairy-farming, livestock breeding and keeping, the production of any

consumable produce, the production of ferns, flowers and bulbs, and the use of land as grazing, meadow or pasture land or orchard or woodland or market gardens or nursery grounds; and "agricultural" shall be construed accordingly;

"bulbs" includes corms, rhizomes and tubers but does not include potato tubers;

"business premises" includes any real property used principally for the purposes of a profession, trade or business other than any real property falling within any other definition contained in this Part of this Schedule;

"conservatory" includes a glasshouse or part of a glasshouse adjacent to and used in connection with the enjoyment of a dwelling house and otherwise than for profit;

"domestic premises" means any real property comprising a dwelling house and includes—

(a) any swimming pool, garage, shed, conservatory or other building used in connection with the enjoyment of a dwelling house as such;

(b) gardens and other land adjoining a dwelling house, the aggregate area of which does not exceed twenty perches;

but does not include any real property falling within the definition of "tourist premises" contained in this Part of this Schedule;

"dwelling house" means any premises, or any part of any premises, wholly or principally used or usable for the purposes of human habitation and includes a flat;

“flat” means a separate and self-contained set of premises constructed for the purposes of human habitation and forming part of a building from some other part of which it is divided horizontally;

“glasshouse” includes any structure which would be a glasshouse were it not for the fact that in the construction thereof translucent material other than glass has been used instead of glass;

“horticultural premises” means glasshouses used for the production of any consumable produce or the production of ferns, flowers or bulbs for the purposes of a trade or business or undertaking (whether or not that undertaking is carried on for profit), and includes any building, not being a packing station, adjacent to any such glasshouses and used in connection with the trade, business or undertaking carried on thereat;

“multiple use premises” means a unit of real property which does not fall within the definition of any of the other categories of real property set out in the left hand column of Part I of this Schedule;

“packing station” means a building used for the grading and packing of any produce which is grown for sale by persons other than the occupier of that building;

“public premises” includes any real property—

(a) used principally by any school;

(b) comprising a hospital, home or other institution controlled or maintained by the States of Guernsey or the States of Alderney;

- (c) owned by the States of Guernsey or the States of Alderney and used for a public purpose;
- (d) owned by any Parish and used for a public or parochial purpose;
- (e) owned or occupied by a charitable institution and used for a charitable purpose;
- (f) owned or occupied by any club, association, society or other organisation and used otherwise than for profit for the purposes of that club, association, society or other organisation;

“public utility premises” means any real property owned and occupied—

- (a) by the Guernsey Gas Light Company Limited and used for the purposes of the production of, distribution of, and payment for, gas and its by-products;
- (b) by the States of Guernsey for the purpose—
 - (i) of the collection, storage, purification and distribution of water, and obtaining payment for water;
 - (ii) of providing, and obtaining payment for, telecommunications services; or
 - (iii) of the production of, distribution of, and obtaining payment for, electric energy;
- (c) by the States of Alderney for the purposes of the collection, storage, purification and distribution of water, and obtaining payment for water;
- (d) by Alderney Electricity Limited for the purposes of the production of, distribution of, and obtaining payment for, electric energy;

“registered dwelling house” means a dwelling house inscribed in the Housing Control Register established and maintained under the provisions of the Housing (Control of Occupation) (Guernsey) Law, 1975(b), and includes any dwelling treated by the States Housing Authority for the purposes of that Law, as a concession dwelling;

“school” has the same meaning as in the Education (Guernsey) Law, 1970(c), but does not include any independent school within the meaning of that Law other than Blanchelande College;

“tourist premises” means any real property comprising a dwelling house in respect of which there is in force for the time being a boarding permit issued under the Tourist Law, 1948(d), or an accommodation permit issued under the Tourist (Alderney) Law, 1956(e), and includes—

- (a) any dwelling house, swimming pool, garage, shed or other building used, whether from time to time or otherwise, in connection with the use of that property under any such permit;
- (b) any gardens, car parks and other land adjoining that property and used as aforesaid in connection with the use of that property under any such permit.

R. H. VIDELO,

Her Majesty's Greffier.

(b) Ordres en Conseil No. XII of 1975.

(c) Ordres en Conseil Vol. XXII, p. 318.

(d) Ordres en Conseil Vol. XIII, p. 329.

(e) Ordres en Conseil Vol. XVII, p. 29.