

# ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

## **The Tax on Rateable Values Law, 1952.**

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(Registered on the Records of the Island of Guernsey  
on the 19th day of January, 1953.)

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# ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

*The 19th day of January, 1953, before Sir Ambrose James Sherwill, C.B.E., M.C., Bailiff ; present :— Ernest de Garis, Esquire, O.B.E., Sir John Leale, Arthur Falla, Walter John Sarre, Esquires, Richard Henry Johns, Esquire, O.B.E., William Robert Freake Clark, Walter John Gavay, Ernest Francis Lainé, Esquires, Donald Carey Brock, Esquire, C.B.E., and Stephen James Falla, Esquire, Jurats.*

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 4th day of December, 1952, ratifying a *Projet de Loi* entitled "The Tax on Rateable Values Law, 1952",—the Court, after the reading of the said Order in Council and after having heard Her Majesty's Procureur 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 at Buckingham Palace.

The 4th day of December, 1952.

PRESENT,

### The Queen's Most Excellent Majesty

LORD PRIVY SEAL

LORD CHAMBERLAIN

SECRETARY SIR DAVID MAXWELL FYFE

MR. SANDYS

MR. NICHOLLS.

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 2nd day of December, 1952, 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 Resolution of the 19th day of April, 1950, the States of Deliberation at a meeting held on the 19th day of November, 1952, approved a Bill or “Projet de Loi” entitled “The Tax on Rateable Values Law, 1952” 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 Law, 1952 ” and to order that the same shall have the 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.”

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Islands of Guernsey and Alderney.

AND HER MAJESTY doth 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

*F. J. Fernau.*

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

## PROJET DE LOI

ENTITLED

### **The Tax on Rateable Values Law, 1952.**

THE STATES, in pursuance of their Resolution of the nineteenth day of April, 1950, 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.

Interpreta-  
tion.

1. In this Law, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

“the Board” means the States Board of Administration ;

“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 the expression “ owned ” shall be construed accordingly ;

“ rateable value ” means the rateable value inscribed on the Cadastre prepared and maintained—

- (a) as respects Guernsey, under the Cadastre Law, 1947, and any Law amending, supplementing or superseding that Law ;
- (b) as respects Alderney, under any Ordinance of the States for the time being in force ;

“ 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.

2. A tax on the rateable value of real property (hereafter in this Law referred to as “ the tax ”) shall, subject to and in accordance with the provisions of this Law, be charged in every financial year on all real property.

Tax chargeable annually on all real property.

3. The tax shall become due on the tenth day of October in each financial year and shall be payable by every person who at midnight ending the ninth day of October of that year is the owner of any real property.

Liability for payment of tax.

Assessment  
of tax.

4. (1) Subject to the provisions of this section, the tax shall be assessed at the rate of eightpence in the pound on the annual rateable value of real property.

(2) The States may by Resolution vary from time to time the rate referred to in subsection (1) of this section provided that the rate when so varied does not exceed one shilling in the pound.

Collection of  
the tax.

5. The Board shall be responsible for the collection of the tax and may do all such acts as they may deem necessary and expedient in relation thereto.

Tax paid  
under mis-  
take of fact  
or law.

6. Where the tax is paid under a mistake of fact or of law it shall, on production of satisfactory evidence, be repayable by the Board.

Exemptions  
from tax.

7. Notwithstanding anything in this Law to the contrary, the tax shall not be chargeable on real property which is devoted exclusively to religious purposes, on any cemetery or on any public road or thoroughfare.

Real  
property  
owned by the  
States.

8. The States shall henceforth be liable to payment of the tax and shall be deemed to have been liable thereto from the first day of January, 1948.

Power of  
States to  
make Ordin-  
ances.

9. The States may make such Ordinances as they deem necessary for carrying out the provisions of this Law.

Repeals.

10. The enactments set out in the Schedule to this Law shall be repealed to the extent specified in the third column of that Schedule.

*Section ten*

## SCHEDULE

*Enactments Repealed.*

<i>Enactment</i>	<i>Date of Registration</i>	<i>Extent of Repeal</i>
Loi relative à l'Entretien des Voies Publiques.	26th November, 1904.	The preamble, paragraph one of Article two, and Articles eleven, twelve, thirteen and twenty-three.
Loi relative à l'Entretien des Voies Publiques, Cour autorisée à passer Ordonnances Spéciales.	27th April, 1907	The whole Law.
Loi pour l'Entretien des Rues de la Paroisse de St. Pierre-Port et la Reconstitution du Comité des Voies Publiques de l'Île.	13th December, 1919.	Articles three, five, six, nine and ten.
Loi supplémentaire à la Loi relative à l'Entretien des Voies Publiques.	16th July, 1921.	The whole Law.
Loi supplémentaire à la Loi relative à l'Entretien des Voies Publiques.	19th May, 1923.	The whole Law.

<i>Enactment</i>	<i>Date of Registration</i>	<i>Extent of Repeal</i>
Loi supplémentaire à la Loi pour l'Entretien des Rues de la Paroisse de St. Pierre-Port et la Reconstitution du Comité des Voies Publiques de l'Île et à la Loi supplémentaire à la Loi relative à l'Entretien des Voies Publiques.	20th December, 1930.	The whole Law.
Loi autorisant le rehaussement des Droits sur les Marchandises Importées, de certains Impôts, de la Taxe sur les Divertissements, de la Taxe sur les Valeurs Locatives et du Droit de Timbre sur les Chèques.	27th December, 1939.	In column one of the Schedule the words "Tax on Rental Values".
Law of 1947 respecting the Tax on Rental Values for the years 1941-1946 inclusive.	30th August, 1947.	The whole Law.
Law authorising Increases in the Rates of certain Duties, Impôts and Taxes, 1948.	10th July, 1948.	In the Schedule the words "The Tax on Rental Values".

<i>Enactment</i>	<i>Date of Registration</i>	<i>Extent of Repeal</i>
Loi de 1948 portant amendement aux Lois relatives à l'Entretien des Voies Publiques.	28th August, 1948.	The whole Law.

JAMES E. LE PAGE,

Her Majesty's Greffier.