

Island of



Guernsey

Ordinance of the States

X
2008

Made3rd December, 2007
Coming into Operation1st January, 2008
Laid before the States27th February, 2008

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2007

**The Taxation of Real Property
(Guernsey and Alderney) (Amendment) Ordinance, 2007**

THE STATES LEGISLATION SELECT COMMITTEE, in pursuance of the Resolutions of the States of the 27th July, 2005^a and the 28th June, 2007^b, and in exercise of the powers conferred on the States by sections 1 and 2 of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005^c, and all other powers enabling the States in that behalf, and on the Committee by Article 66(3) of the Reform (Guernsey) Law, 1948^d, hereby orders:-

Amendment to Part I of Schedule 1 to the Taxation on Real Property (Guernsey and Alderney) Ordinance, 2007.

1. (1) For the tables found in Part I of Schedule 1 to the Taxation on Real Property (Guernsey and Alderney) Ordinance, 2007^e, substitute the following tables -

(A)

GUERNSEY REAL PROPERTY

GUERNSEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
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^a Article VII of Billet d'État No. XI of 2005.

^b Article VIII of Billet d'État No. XVI of 2007.

^c Order in Council No. X of 2006.

^d Ordres en Conseil Vol. XIII, p. 288; there are amendments not material to this Ordinance.

^e Ordinance No. XXXIII of 2007.

B1.1	Domestic (whole unit) Local Market	C	54p
B1.2	Domestic (flat) Local Market	C	54p
B1.3	Domestic (glasshouse) Local Market	C	8p
B1.4	Domestic (outbuildings) Local Market	C	27p
B2.1	Domestic (whole unit) Open Market	D	54p
B2.2	Domestic (flat) Open Market	D	54p
B2.3	Domestic (glasshouse) Open Market	D	8p
B2.4	Domestic (outbuildings) Open Market	D	27p
B3.1	Domestic (whole unit) Social Housing	F	Zero
B3.2	Domestic (flat) Social Housing	F	Zero
B3.3	Domestic (glasshouse) Social Housing	F	Zero
B3.4	Domestic (outbuildings) Social Housing	F	Zero
B4.1	Hostelry and food outlets	H	£3.40
B4.2	Self-catering accommodation	H	£2.10
B4.3	Motor and marine trade	E	£2.88
B4.4	Retail	E	£6.28
B4.5	Warehousing	E	£3.10
B4.6	Industrial and workshop	E	£2.48
B4.7	Recreational and sporting premises	E	£1.44
B5.1	Utilities providers	H	£24.30
B6.1	Office and ancillary accommodation (regulated finance industries)	E	£15.95
B6.2	Office and ancillary accommodation (non-regulated finance industries)	E	£6.38
B7.1	Horticulture (building other than a glasshouse)	C	5p
B8.1	Horticulture (glasshouse)	A	8p
B9.1	Agriculture	C	5p
B10.1	Publicly owned non-domestic	F	Zero

B11.1	Exempt (Buildings)	F	Zero
B12.1	Buildings – Penal Rate	G	Zero

GUERNSEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
L1.1	Communal (flat) Local Market	E	9p
L1.2	Communal (flat) Open Market	E	9p
L1.3	Hostelry and food outlets	E	18p
L1.4	Self-catering accommodation	E	18p
L1.5	Motor and marine trade	E	18p
L1.6	Retail	E	18p
L1.7	Warehousing	E	18p
L1.8	Industrial	E	18p
L1.9	Recreational and sporting premises	E	18p
L1.10	Office and ancillary accommodation (regulated finance industries)	E	45p
L1.11	Office and ancillary accommodation (non-regulated finance industries)	E	18p
L1.12	Utilities providers	E	18p
L2.1	Approved development site	E	45p
L3.1	Domestic Local Market	A	9p
L3.2	Domestic Open Market	A	9p
L3.3	Horticulture	A	9p
L3.4	Agriculture	A	9p
L3.5	Domestic Social Housing	F	Zero
L3.6	Publicly owned non-domestic	F	Zero
L4.1	Exempt (Land)	F	Zero
L5.1	Land – Penal Rate	G	Zero

(B)

ALDERNEY REAL PROPERTY

ALDERNEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
B1.1A	Domestic (whole unit)	C	54p
B1.2A	Domestic (flat)	C	54p
B1.3A	Domestic (glasshouse)	C	8p
B1.4A	Domestic (outbuildings)	C	27p
B3.1A	Domestic (whole unit) Social Housing	F	Zero
B3.2A	Domestic (flat) Social Housing	F	Zero
B3.3A	Domestic (glasshouse) Social Housing	F	Zero
B3.4A	Domestic (outbuildings) Social Housing	F	Zero
B4.1A	Hostelry and food outlets	H	£3.40
B4.2A	Self-catering accommodation	H	£2.10
B4.3A	Motor and marine trade	E	£2.88
B4.4A	Retail	E	£6.28
B4.5A	Warehousing	E	£3.10
B4.6A	Industrial and workshop	E	£2.48
B4.7A	Recreational and sporting premises	E	£1.44
B5.1A	Utilities providers	H	£24.30
B6.1A	Office and ancillary accommodation (regulated finance industries)	E	£15.95
B6.2A	Office and ancillary accommodation (non-regulated finance industries)	E	£6.38
B7.1A	Horticulture (building other than a glasshouse)	C	5p
B8.1A	Horticulture (glasshouse)	A	8p
B9.1A	Agriculture	C	5p
B10.1A	Publicly owned non-domestic	F	Zero
B11.1A	Exempt (Buildings)	F	Zero
B12.1A	Buildings – Penal Rate	G	Zero

ALDERNEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
L1.1A	Communal (flat)	E	Zero
L1.3A	Hostelry and food outlets	E	Zero
L1.4A	Self-catering accommodation	E	Zero
L1.5A	Motor and marine trade	E	Zero
L1.6A	Retail	E	Zero
L1.7A	Warehousing	E	Zero
L1.8A	Industrial	E	Zero
L1.9A	Recreational and sporting premises	E	Zero
L1.10A	Office and ancillary accommodation (regulated finance industries)	E	Zero
L1.11A	Office and ancillary accommodation (non-regulated finance industries)	E	Zero
L1.12A	Utilities providers	E	Zero
L2.1A	Approved development site	E	Zero
L3.1A	Domestic	A	Zero
L3.3A	Horticulture	A	Zero
L3.4A	Agriculture	A	Zero
L3.5A	Domestic Social Housing	F	Zero
L3.6A	Publicly owned non-domestic	F	Zero
L4.1A	Exempt (Land)	F	Zero
L5.1A	Land – Penal Rate	G	Zero

(C)

HERM REAL PROPERTY

HERM BUILDINGS

1 Property	2 Property	3 Tariff	4 Tariff
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Reference	Description/Usage	Reference	
B1.1H	Domestic (whole unit)	C	Zero
B1.2H	Domestic (flat)	C	Zero
B1.3H	Domestic (glasshouse)	C	Zero
B1.4H	Domestic (outbuildings)	C	Zero
B3.1H	Domestic (whole unit) Social Housing	F	Zero
B3.2H	Domestic (flat) Social Housing	F	Zero
B3.3H	Domestic (glasshouse) Social Housing	F	Zero
B3.4H	Domestic (outbuildings) Social Housing	F	Zero
B4.1H	Hostelry and food outlets	H	Zero
B4.2H	Self-catering accommodation	H	Zero
B4.3H	Motor and marine trade	E	Zero
B4.4H	Retail	E	Zero
B4.5H	Warehousing	E	Zero
B4.6H	Industrial and workshop	E	Zero
B4.7H	Recreational and sporting premises	E	Zero
B5.1H	Utilities providers	H	Zero
B6.1H	Office and ancillary accommodation (regulated finance industries)	E	Zero
B6.2H	Office and ancillary accommodation (non-regulated finance industries)	E	Zero
B7.1H	Horticulture (building other than a glasshouse)	C	Zero
B8.1H	Horticulture (glasshouse)	A	Zero
B9.1H	Agriculture	C	Zero
B10.1H	Publicly owned non-domestic	F	Zero
B11.1H	Exempt (Buildings)	F	Zero
B12.1H	Buildings – Penal Rate	G	Zero

HERM LAND

1 Property Reference	2 Property Description/Usage	3 Tariff Reference	4 Tariff
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L1.1H	Communal (flat)	E	Zero
L1.3H	Hostelry and food outlets	E	Zero
L1.4H	Self-catering accommodation	E	Zero
L1.5H	Motor and marine trade	E	Zero
L1.6H	Retail	E	Zero
L1.7H	Warehousing	E	Zero
L1.8H	Industrial	E	Zero
L1.9H	Recreational and sporting premises	E	Zero
L1.10H	Office and ancillary accommodation (regulated finance industries)	E	Zero
L1.11H	Office and ancillary accommodation (non-regulated finance industries)	E	Zero
L1.12H	Utilities providers	E	Zero
L2.1H	Approved development site	E	Zero
L3.1H	Domestic	A	Zero
L3.3H	Horticulture	A	Zero
L3.4H	Agriculture	A	Zero
L3.5H	Domestic Social Housing	F	Zero
L3.6H	Publicly owned non-domestic	F	Zero
L4.1H	Exempt (Land)	F	Zero
L5.1H	Land – Penal Rate	G	Zero

Repeal of the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2007.

2. The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2007^f, is hereby repealed.

Interpretation.

3. (1) In this Ordinance, unless the context requires otherwise, "enactment" means any Law, Ordinance, and any subordinate legislation made thereunder.

^f Ordinance No. XXXVI of 2007.

(2) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Citation and commencement.

4. This Ordinance may be cited as the Taxation of Real Property (Amendment) Ordinance, 2007 and shall come into force on the 1st day of January, 2008.