

Island of



Guernsey

## Ordinance of the States

**XLVIII  
2011**

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Made .....15th December, 2011

Coming into Operation .....1st January, 2012

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# **The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2011**

## **The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2011**

**THE STATES**, in pursuance of their Resolution of the 15th December, 2011, and in exercise of the powers conferred on them by sections 1 and 2 of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005<sup>a</sup>, hereby order:-

### **Amendments to 2007 Ordinance.**

1. The Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007<sup>b</sup> is amended as follows.

2. In section 3(1), for the words "the tariff", substitute "that property" and delete the words "in relation to that property reference".

3. In section 3(2), for the word "tariff" substitute "property".

4. In section 12(3)(b) and 12(5)(b), delete the words "and the tariff reference applicable to it".

5. In section 15(1), for the words "not later than the 30th September next following" substitute the words "within 28 days of".

6. In section 54(1), delete the definition of "**tariff reference**".

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<sup>a</sup> Order in Council No. X of 2006.

<sup>b</sup> Recueil d'Ordonnances Tome XXXII, p. 504; Ordinance No. LIII of 2010.

7. For the tables in Part I of Schedule 1 to the 2007 Ordinance, substitute the tables set out in the Schedule to this Ordinance.

8. In paragraphs 7 and 8 of Part II of Schedule 1, for the words from "is subject to the same tariff reference" to the end, substitute "falls into the appropriate property reference for that property on the basis that it is not exempt".

9. In Part III of Schedule 1, in the definition of "**publicly owned non-domestic**", for the words from "is subject to the same tariff reference" to the end, substitute "falls into the appropriate property reference for that property on the basis that it is not exempt".

**Repeal.**

10. The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2010<sup>c</sup> is repealed.

**Extent.**

11. This Ordinance has effect in the islands of Guernsey, Alderney, Herm and Jethou.

**Citation.**

12. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2011.

**Commencement.**

13. This Ordinance shall come into force on the 1<sup>st</sup> January, 2012.

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<sup>c</sup> Ordinance No. LIII of 2010.

S. M. D. ROSS,  
Her Majesty's Deputy Greffier.

## SCHEDULE

Section 1

"(A)

**GUERNSEY REAL PROPERTY****GUERNSEY BUILDINGS**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B1.1	Domestic (whole unit) Local Market	91p
B1.2	Domestic (flat) Local Market	91p
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	46p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	91p
B2.1	Domestic (whole unit) Open Market	91p
B2.2	Domestic (flat) Open Market	91p
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	46p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	91p
B3.1	Domestic (whole unit) Social Housing	Zero
B3.2	Domestic (flat) Social Housing	Zero
B3.3	Domestic (glasshouse) Social Housing	Zero
B3.4	Domestic (outbuildings) Social Housing	Zero
B3.5	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1	Hostelry and food outlets	£4.20
B4.2	Self-catering accommodation	£2.60
B4.3	Motor and marine trade	£3.55

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B4.4	Retail	£7.80
B4.5	Warehousing	£3.85
B4.6	Industrial and workshop	£3.05
B4.7	Recreational and sporting premises	£1.80
B4.8	Garaging and parking (non-domestic)	£3.85
B5.1	Utilities providers	£30.05
B6.1	Office and ancillary accommodation (regulated finance industries)	£28.05
B6.2	Office and ancillary accommodation (other than regulated finance industries)	£9.35
B7.1	Horticulture (building other than a glasshouse)	5p
B8.1	Horticulture (glasshouse)	5p
B9.1	Agriculture	5p
B10.1	Publicly owned non-domestic	Zero
B11.1	Exempt (Buildings)	Zero
B12.1	Buildings - Penal Rate	Zero
B13.1	Development buildings (domestic)	46p
B13.2	Development buildings (non-domestic)	£4.00

**GUERNSEY LAND**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
L1.1	Communal (flat) Local Market	11p
L1.2	Communal (flat) Open Market	11p
L1.3	Hostelry and food outlets	23p
L1.4	Self-catering accommodation	23p
L1.5	Motor and marine trade	23p
L1.6	Retail	23p
L1.7	Warehousing	23p
L1.8	Industrial	23p
L1.9	Recreational and sporting premises	23p
L1.10	Office and ancillary accommodation (regulated finance industries)	80p
L1.11	Office and ancillary accommodation (other than regulated finance industries)	27p
L1.12	Utilities providers	23p
L2.1	Approved development site	80p
L3.1	Domestic Local Market	11p
L3.2	Domestic Open Market	11p
L3.3	Horticulture	11p
L3.4	Agriculture	11p
L3.5	Domestic Social Housing	Zero
L3.6	Publicly owned non-domestic	Zero
L4.1	Exempt (Land)	Zero
L5.1	Land – Penal Rate	Zero
L6.1	Garaging and parking (non-domestic)	23p

**(B)****ALDERNEY REAL PROPERTY****ALDERNEY BUILDINGS**

<b>1</b>	<b>2</b>	<b>3</b>
<b>Property Reference</b>	<b>Property Description/Usage</b>	<b>Tariff</b>
B1.1A	Domestic (whole unit)	91p
B1.2A	Domestic (flat)	91p
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	46p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	91p
B3.1A	Domestic (whole unit) Social Housing	Zero
B3.2A	Domestic (flat) Social Housing	Zero
B3.3A	Domestic (glasshouse) Social Housing	Zero
B3.4A	Domestic (outbuildings) Social Housing	Zero
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1A	Hostelry and food outlets	£4.20
B4.2A	Self-catering accommodation	£2.60
B4.3A	Motor and marine trade	£3.55
B4.4A	Retail	£7.80
B4.5A	Warehousing	£3.85
B4.6A	Industrial and workshop	£3.05
B4.7A	Recreational and sporting premises	£1.80
B4.8A	Garaging and parking (non-domestic)	£3.85
B5.1A	Utilities providers	£30.05
B6.1A	Office and ancillary accommodation (regulated finance industries)	£28.05

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B6.2A	Office and ancillary accommodation (other than regulated finance industries)	£9.35
B7.1A	Horticulture (building other than a glasshouse)	5p
B8.1A	Horticulture (glasshouse)	5p
B9.1A	Agriculture	5p
B10.1A	Publicly owned non-domestic	Zero
B11.1A	Exempt (Buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B.13.1A	Development buildings (domestic)	46p
B.13.2A	Development buildings (non-domestic)	£4.00

#### **ALDERNEY LAND**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
L1.1A	Communal (flat)	Zero
L1.3A	Hostelry and food outlets	Zero
L1.4A	Self-catering accommodation	Zero
L1.5A	Motor and marine trade	Zero
L1.6A	Retail	Zero
L1.7A	Warehousing	Zero
L1.8A	Industrial	Zero
L1.9A	Recreational and sporting premises	Zero
L1.10A	Office and ancillary accommodation (regulated finance industries)	Zero
L1.11A	Office and ancillary accommodation (other than regulated finance industries)	Zero

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
L1.12A	Utilities providers	Zero
L2.1A	Approved development site	Zero
L3.1A	Domestic	Zero
L3.3A	Horticulture	Zero
L3.4A	Agriculture	Zero
L3.5A	Domestic Social Housing	Zero
L3.6A	Publicly owned non-domestic	Zero
L4.1A	Exempt (Land)	Zero
L5.1A	Land – Penal Rate	Zero
L6.1A	Garaging and parking (non-domestic)	Zero

(C)

**HERM REAL PROPERTY****HERM BUILDINGS**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B1.1H	Domestic (whole unit)	Zero
B1.2H	Domestic (flat)	Zero
B1.3H	Domestic (glasshouse)	Zero
B1.4H	Domestic (outbuildings)	Zero
B1.5H	Domestic (garaging and parking) (non-owner-occupied)	Zero
B3.1H	Domestic (whole unit) Social Housing	Zero
B3.2H	Domestic (flat) Social Housing	Zero

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B3.3H	Domestic (glasshouse) Social Housing	Zero
B3.4H	Domestic (outbuildings) Social Housing	Zero
B3.5H	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1H	Hostelry and food outlets	Zero
B4.2H	Self-catering accommodation	Zero
B4.3H	Motor and marine trade	Zero
B4.4H	Retail	Zero
B4.5H	Warehousing	Zero
B4.6H	Industrial and workshop	Zero
B4.7H	Recreational and sporting premises	Zero
B4.8H	Garaging and parking (non-domestic)	Zero
B5.1H	Utilities providers	Zero
B6.1H	Office and ancillary accommodation (regulated finance industries)	Zero
B6.2H	Office and ancillary accommodation (other than regulated finance industries)	Zero
B7.1H	Horticulture (building other than a glasshouse)	Zero
B8.1H	Horticulture (glasshouse)	Zero
B9.1H	Agriculture	Zero
B10.1H	Publicly owned non-domestic	Zero
B11.1H	Exempt (Buildings)	Zero
B12.1H	Buildings – Penal Rate	Zero
B13.1H	Development buildings (domestic)	Zero
B13.2H	Development buildings (non-domestic)	Zero

**HERM LAND**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
L1.1H	Communal (flat)	Zero
L1.3H	Hostelry and food outlets	Zero
L1.4H	Self-catering accommodation	Zero
L1.5H	Motor and marine trade	Zero
L1.6H	Retail	Zero
L1.7H	Warehousing	Zero
L1.8H	Industrial	Zero
L1.9H	Recreational and sporting premises	Zero
L1.10H	Office and ancillary accommodation (regulated finance industries)	Zero
L1.11H	Office and ancillary accommodation (other than regulated finance industries)	Zero
L1.12H	Utilities providers	Zero
L2.1H	Approved development site	Zero
L3.1H	Domestic	Zero
L3.3H	Horticulture	Zero
L3.4H	Agriculture	Zero
L3.5H	Domestic Social Housing	Zero
L3.6H	Publicly owned non-domestic	Zero
L4.1H	Exempt (Land)	Zero
L5.1H	Land – Penal Rate	Zero
L6.1H	Garaging and parking (non-domestic)	Zero

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