

**ORDINANCE  
OF THE STATES OF DELIBERATION**

ENTITLED

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

*[CONSOLIDATED TEXT]*

**NOTE**

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

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\* No. XLVIII of 2011; as amended by the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2012 (No. \*\* of 2012).

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ARRANGEMENT OF SECTIONS

- 1-9. Amendments to 2007 Ordinance.
- 10. Repeal.
- 11. Extent.
- 12. Citation.
- 13. Commencement.

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*(Made on 15th December, 2012.)*

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

**THE STATES**, in pursuance of their Resolution of the 14<sup>th</sup> 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 30<sup>th</sup> 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. ...

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".

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**NOTE**

*Section 7 was repealed by the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2012, section 2, with effect from 1st January, 2013.*

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**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.

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

**Commencement.**

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

SCHEDULE

Section 1

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**NOTE**

*The Schedule was repealed by the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2012, section 2, with effect from 1st January, 2013.*

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