

GUERNSEY STATUTORY INSTRUMENT

2013 No. 51

**The Taxation of Real Property (Guernsey and Alderney)  
(Amendment) Regulations, 2013***Made*

2 October, 2013

*Laid before the States*

, 2013

*Coming into operation*1<sup>st</sup> January, 2014

**THE TREASURY AND RESOURCES DEPARTMENT**, in exercise of the powers conferred upon it by section 54(2) of, and paragraph 2 of Part III of Schedule 1 to, the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2008<sup>1</sup>, as amended, and all other powers enabling it in that behalf, hereby makes the following regulations:-

**Amendment.**

1. The Taxation of Real Property (Guernsey and Alderney) Ordinance, 2008, as amended, is further amended as follows.

2. In section 54(1) the definition of "Chief Officer" is repealed.

3. In paragraph 1 of Part III of Schedule 1 for paragraph (c) of the definition of "utilities provider" substitute the following paragraph -

"(c) Guernsey Water (including Guernsey Wastewater), or the Alderney Water Board, for the purposes of the collection, storage, purification and distribution of water, or of the collection and disposal of wastewater, and obtaining payment for water and for those purposes and for ancillary activities, and".

**Interpretation.**

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<sup>1</sup> Ordinance No. XXXIII of 2007; there are amendments not relevant to these Regulations.

4. The Interpretation (Guernsey) Law, 1948<sup>2</sup> applies to the interpretation of these Regulations as it applies to the interpretation of a Guernsey enactment.

**Citation and extent.**

5. (1) These Regulations may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Regulations, 2013.

(2) These Regulations shall have effect in the Islands of Guernsey, Alderney and Herm.

**Commencement.**

6. These Regulations shall come into force on the 1<sup>st</sup> day of January, 2014.

Dated this 2 day of October, 2013



Deputy G. St Pier

Minister of the Treasury and Resources Department

for and on behalf of the Department

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<sup>2</sup> Ordres en Conseil Vol. XIII, p.355.

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## EXPLANATORY NOTE

*(This note is not part of the regulations)*

These Regulations amend the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, by deleting the now-redundant definition of "Chief Officer" in section 54(1) and by amending the definition of "utilities provider" in paragraph 1 of Part III of Schedule 1 to incorporate Guernsey Water's activities for the collection and disposal of waste water following the integration with Guernsey Wastewater. The Regulations will come into force on the 1<sup>st</sup> January, 2014.

