

Island of



Guernsey

## Ordinance of the States

**XLI**  
**2014**

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Made ..... 31st October, 2014

Coming into Operation ..... 1st January, 2015

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## **Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2014**



## **The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2014**

**THE STATES**, in pursuance of their Resolution of the 31<sup>st</sup> October, 2014 and in exercise of the powers conferred upon them by sections 1 and 2 of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005<sup>a</sup>, hereby order:-

### **Rates of Property Tax.**

1. For the tables in Part I of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007<sup>b</sup> substitute the tables in the Schedule to this Ordinance.

### **Repeal.**

2. The Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2013<sup>c</sup> is repealed.

### **Extent.**

3. This Ordinance shall have effect in the Islands of Guernsey, Alderney and Herm.

### **Citation and Commencement.**

4. This Ordinance may be cited as the Property Tax (Rates) (Guernsey and Alderney) Ordinance, 2014 and shall come into force on 1<sup>st</sup> January, 2015.

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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's. XLVIII of 2011 and XXVII of 2013.

<sup>c</sup> Ordinance No. XXVII of 2013.

## SCHEDULE

Section 1

## "TABLE (A)

## GUERNSEY REAL PROPERTY

## GUERNSEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1	Domestic (whole unit) Local Market	£1.14
B1.2	Domestic (flat) Local Market	£1.14
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	57p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.14
B2.1	Domestic (whole unit) Open Market	£1.14
B2.2	Domestic (flat) Open Market	£1.14
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	57p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.14
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

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B4.1	Hostelry and food outlets	£5.00
B4.2	Self-catering accommodation	£3.15
B4.3	Motor and marine trade	£4.25
B4.4	Retail	£8.85
B4.5	Warehousing	£4.55
B4.6	Industrial and workshop	£3.65
B4.7	Recreational and sporting premises	£2.15
B4.8	Garaging and parking (non-domestic)	£4.55
B5.1	Utilities providers	£35.75
B6.1	Office and ancillary accommodation (regulated finance industries)	£33.40
B6.2	Office and ancillary accommodation (other than regulated finance industries)	£11.15
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)	57p
B13.2	Development buildings (non-domestic)	£4.75

## GUERNSEY LAND

<b>1</b> <b>Property</b> <b>Reference</b>	<b>2</b> <b>Property</b> <b>Description/Usage</b>	<b>3</b> <b>Tariff</b>
L1.1	Communal (flat) Local Market	15p
L1.2	Communal (flat) Open Market	15p
L1.3	Hostelry and food outlets	30p
L1.4	Self-catering accommodation	30p
L1.5	Motor and marine trade	30p
L1.6	Retail	30p
L1.7	Warehousing	30p
L1.8	Industrial	30p
L1.9	Recreational and sporting premises	30p
L1.10	Office and ancillary accommodation (regulated finance industries)	99p
L1.11	Office and ancillary accommodation (other than regulated finance industries)	33p
L1.12	Utilities providers	30p
L2.1	Approved development site	99p
L3.1	Domestic Local Market	15p
L3.2	Domestic Open Market	15p
L3.3	Horticulture	15p
L3.4	Agriculture	15p
L3.5	Domestic Social Housing	Zero
L3.6	Publicly owned non-domestic	Zero
L4.1	Exempt (Land)	Zero

<b>1</b> <b>Property</b> <b>Reference</b>	<b>2</b> <b>Property</b> <b>Description/Usage</b>	<b>3</b> <b>Tariff</b>
L5.1	Land – Penal Rate	Zero
L6.1	Garaging and parking (non-domestic)	30p

**TABLE (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)	£1.14
B1.2A	Domestic (flat)	£1.14
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	57p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.14
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	£5.00
B4.2A	Self-catering accommodation	£3.15
B4.3A	Motor and marine trade	£4.25
B4.4A	Retail	£8.85
B4.5A	Warehousing	£4.55
B4.6A	Industrial and workshop	£3.65
B4.7A	Recreational and sporting premises	£2.15

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
B4.8A	Garaging and parking (non-domestic)	£4.55
B5.1A	Utilities providers	£35.75
B6.1A	Office and ancillary accommodation (regulated finance industries)	£33.40
B6.2A	Office and ancillary accommodation (other than regulated finance industries)	£11.15
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)	57p
B.13.2A	Development buildings (non-domestic)	£4.75

## 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
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

**TABLE (C)**  
**HERM REAL PROPERTY**

**HERM BUILDINGS**

<b>1</b>	<b>2</b>	<b>3</b>
<b>Property Reference</b>	<b>Property Description/Usage</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
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

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>Tariff</b>
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>2</b>	<b>3</b>
<b>Property Reference</b>	<b>Property Description/Usage</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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