

Island of



Guernsey

## Ordinance of the States

**XLI**  
**2015**

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Made ..... 29th October, 2015

Coming into Operation ..... 1st January, 2016

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## **The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2015**



## **The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2015**

**THE STATES**, in pursuance of their Resolution of the 29<sup>th</sup> October, 2015 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, 2014<sup>c</sup> is repealed.

### **Extent.**

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

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

<sup>b</sup> Recueil d'Ordonnances Tome XXXII, p.504, as amended by Order in Council No. XIII of 2010; Recueil d'Ordonnances Tome XXXIII, pp. 35 and 332; Ordinance No. XIII of 2012; and Ordinance No. XLI of 2014.

<sup>c</sup> Ordinance No. XLI of 2014.

**Citation.**

4. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2015.

**Commencement.**

5. This Ordinance shall come into force on the 1<sup>st</sup> January, 2016.

## SCHEDULE

Section 1

## "TABLE (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	£1.25
B1.2	Domestic (flat) Local Market	£1.25
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	63p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.25
B2.1	Domestic (whole unit) Open Market	£1.25
B2.2	Domestic (flat) Open Market	£1.25
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	63p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.25
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</b> <b>Reference</b>	<b>2</b> <b>Property</b> <b>Description/Usage</b>	<b>3</b> <b>Tariff</b>
B4.1	Hostelry and food outlets	£5.25
B4.2	Self-catering accommodation	£3.30
B4.3	Motor and marine trade	£4.45
B4.4	Retail	£9.05
B4.5	Warehousing	£4.80
B4.6	Industrial and workshop	£3.85
B4.7	Recreational and sporting premises	£2.25
B4.8	Garaging and parking (non-domestic)	£4.80
B5.1	Utilities providers	£37.55
B6.1	Office and ancillary accommodation (regulated finance industries)	£35.05
B6.2	Office and ancillary accommodation (other than regulated finance industries)	£11.70
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)	63p
B13.2	Development buildings (non-domestic)	£5.00

## 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	17p
L1.2	Communal (flat) Open Market	17p
L1.3	Hostelry and food outlets	33p
L1.4	Self-catering accommodation	33p
L1.5	Motor and marine trade	33p
L1.6	Retail	33p
L1.7	Warehousing	33p
L1.8	Industrial	33p
L1.9	Recreational and sporting premises	33p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.09
L1.11	Office and ancillary accommodation (other than regulated finance industries)	36p
L1.12	Utilities providers	33p
L2.1	Approved development site	£1.09
L3.1	Domestic Local Market	17p
L3.2	Domestic Open Market	17p
L3.3	Horticulture	17p
L3.4	Agriculture	17p
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)	33p

**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)	£1.25
B1.2A	Domestic (flat)	£1.25
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	63p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.25
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	£5.25
B4.2A	Self-catering accommodation	£3.30
B4.3A	Motor and marine trade	£4.45
B4.4A	Retail	£9.05
B4.5A	Warehousing	£4.80
B4.6A	Industrial and workshop	£3.85
B4.7A	Recreational and sporting premises	£2.25

<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)	£4.80
B5.1A	Utilities providers	£37.55
B6.1A	Office and ancillary accommodation (regulated finance industries)	£35.05
B6.2A	Office and ancillary accommodation (other than regulated finance industries)	£11.70
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)	63p
B.13.2A	Development buildings (non-domestic)	£5.00

**ALDERNEY LAND**

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