

Island of



Guernsey

Ordinance of the States

XXXII
2017

Made 8th November, 2017

Coming into Operation 1st January, 2018

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2017

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2017

THE STATES, in pursuance of their resolution of the 8th November, 2017 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^a, 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^b substitute the tables in the Schedule to this Ordinance.

Definition of "legal services".

2. In Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, after the definition of "industrial" insert the following definition -

""**legal services**" property means real property owned or occupied for the purpose of carrying on the business of a lawyer, notary or other independent legal professional (and for the purposes of this Ordinance an "independent legal professional" does not include legal professionals employed by -

^a Order in Council No. X of 2006.

^b Recueil d'Ordonnances Tome XXXII, p. 504, as amended by Ordinance No. XXXII of 2016; there are other amendments not material to this Ordinance.

- (a) public authorities, or
- (b) undertakings which do not by way of business provide legal services to third parties),”.

Repeal.

3. The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2016^a is repealed.

Extent.

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

Citation and commencement.

5. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2017.

Commencement.

6. This Ordinance shall come into force on the 1st January, 2018.

^a Ordinance No. XXXII of 2016.

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	£1.52
B1.2	Domestic (flat) Local Market	£1.52
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	76p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.52
B2.1	Domestic (whole unit) Open Market	£1.52
B2.2	Domestic (flat) Open Market	£1.52
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	76p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.52
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	£5.80
B4.2	Self-catering accommodation	£3.60
B4.3	Motor and marine trade	£4.90
B4.4	Retail	£10.00
B4.5	Warehousing	£5.30
B4.6	Industrial and workshop	£4.25
B4.7	Recreational and sporting premises	£2.45
B4.8	Garaging and parking (non-domestic)	£5.30
B5.1	Utilities providers	£41.40
B6.1	Office and ancillary accommodation (regulated finance industries)	£38.65
B6.2	Office and ancillary accommodation (other than regulated finance industries and legal services)	£12.90

B6.3	Office and ancillary accommodation (legal services)	£38.65
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)	76p
B13.2	Development buildings (non-domestic)	£5.50

GUERNSEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff
L1.1	Communal (flat) Local Market	20p
L1.2	Communal (flat) Open Market	20p
L1.3	Hostelry and food outlets	40p
L1.4	Self-catering accommodation	40p
L1.5	Motor and marine trade	40p
L1.6	Retail	40p
L1.7	Warehousing	40p
L1.8	Industrial	40p
L1.9	Recreational and sporting premises	40p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.32
L1.11	Office and ancillary accommodation (other than regulated finance industries and legal services)	44p
L1.11.2	Office and ancillary accommodation (legal services)	£1.32
L1.12	Utilities providers	40p
L2.1	Approved development site	£1.32
L3.1	Domestic Local Market	20p
L3.2	Domestic Open Market	20p
L3.3	Horticulture	20p
L3.4	Agriculture	20p
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)	40p

TABLE (B)
ALDERNEY REAL PROPERTY
ALDERNEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1A	Domestic (whole unit)	£1.52
B1.2A	Domestic (flat)	£1.52
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	76p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.52
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	£5.80
B4.2A	Self-catering accommodation	£3.60
B4.3A	Motor and marine trade	£4.90
B4.4A	Retail	£10.00
B4.5A	Warehousing	£5.30
B4.6A	Industrial and workshop	£4.25
B4.7A	Recreational and sporting premises	£2.45
B4.8A	Garaging and parking (non-domestic)	£5.30
B5.1A	Utilities providers	£41.40
B6.1A	Office and ancillary accommodation (regulated finance industries)	£38.65
B6.2A	Office and ancillary accommodation (other than regulated finance industries and legal services)	£12.90
B6.3A	Office and ancillary accommodation (legal services)	£38.65
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
B13.1A	Development building (domestic)	76p
B13.2A	Development building (non-domestic)	£5.50

ALDERNEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff
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 and legal services)	Zero
L1.11.2A	Office and ancillary accommodation (legal services)	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

1 Property Reference	2 Property Description/Usage	3 Tariff
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
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 and legal services)	Zero
B6.3H	Office and ancillary accommodation (legal services)	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

1 Property Reference	2 Property Description/Usage	3 Tariff
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 and legal services)	Zero
L1.11.2H	Office and ancillary accommodation (legal services)	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

**Copies may be purchased from
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