

Island of



Guernsey

Ordinance of the States

XXXI
2018

Coming into Operation 1st January, 2019

Laid before the States 9th November, 2018

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2018

The Taxation of Real Property

(Guernsey and Alderney)

(Amendment) Ordinance, 2018

THE STATES, in pursuance of their resolution of the 9th November, 2018 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 and sections 2(1)(b) and 16 of the Wastewater Charges (Guernsey) Law, 2009^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.

Definitions of "accountancy services" and "NRFSB".

2. In Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 -

- (a) immediately before the definition of "agricultural", insert the following definition –

""**accountancy services**"" property means real property owned or occupied for the purpose of carrying on the business of an accountant who, by way

^a Order in Council No. X of 2006.

^b Ordinance No. XXXIII of 2007, as amended by No. XXXII of 2017; there are other amendments not material to this Ordinance.

of business, provides accountancy services to third parties (and for the purposes of this Ordinance an "accountant" does not include accountants employed by undertakings which do not by way of business provide accountancy services to third parties," and

- (b) immediately after the definition of "non-owner occupied", insert the following definition -

""NRF^{SB}" property means real property owned or occupied for the purpose of carrying on the business of a financial services business within the meaning of the Registration of Non-Regulated Financial Services Businesses (Bailiwick of Guernsey) Law, 2008^c,".

Consequential amendment.

2A. The Wastewater Charges (Guernsey) Ordinance, 2014 is amended by inserting, immediately after section 1 of that Ordinance, the following section -

"Other domestic properties liable to wastewater charges.

1A. Any property that falls within property reference B1.1.5, B1.2.5, B2.1.5 or B2.2.5 in Part I of Schedule 1 to the TRP Ordinance is prescribed to be liable to the wastewater charges under section 2(1)(b)(ii) of the Law."

Extent.

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

^c No. XV of 2008; there are amendments not material to this Ordinance.

Citation.

4. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2018.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2019.

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 with a plan area of less than 500 assessable units	£1.67
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£2.67
B1.2	Domestic (flat) Local Market with a plan area of less than 500 assessable units	£1.67
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£2.67
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	84p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.67
B2.1	Domestic (whole unit) Open Market with a plan area of less than 500 assessable units	£1.67
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£2.67
B2.2	Domestic (flat) Open Market with a plan area of less than 500 assessable units	£1.67
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£2.67
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	84p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.67
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	£6.10
B4.2	Self-catering accommodation	£3.80
B4.3	Motor and marine trade	£5.15
B4.4	Retail	£10.50

B4.5	Warehousing	£5.55
B4.6	Industrial and workshop	£4.45
B4.7	Recreational and sporting premises	£2.55
B4.8	Garaging and parking (non-domestic)	£5.55
B5.1	Utilities providers	£43.50
B6.1	Office and ancillary accommodation (regulated finance industries)	£40.60
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£13.55
B6.3	Office and ancillary accommodation (legal services)	£40.60
B6.4	Office and ancillary accommodation (accountancy services)	£40.60
B6.5	Office and ancillary accommodation (NRFSB)	£40.60
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)	84p
B13.2	Development buildings (non-domestic)	£5.80

GUERNSEY LAND

1 Property Reference	2 Property Description/Usage	3 Tariff
L1.1	Communal (flat) Local Market	22p
L1.2	Communal (flat) Open Market	22p
L1.3	Hostelry and food outlets	44p
L1.4	Self-catering accommodation	44p
L1.5	Motor and marine trade	44p
L1.6	Retail	44p
L1.7	Warehousing	44p
L1.8	Industrial	44p
L1.9	Recreational and sporting premises	44p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.45
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	48p
L1.11.2	Office and ancillary accommodation (legal services)	£1.45
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.45
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.45
L1.12	Utilities providers	44p
L2.1	Approved development site	£1.45
L3.1	Domestic Local Market	22p
L3.2	Domestic Open Market	22p
L3.3	Horticulture	22p
L3.4	Agriculture	22p
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)	44p

TABLE (B)
ALDERNEY REAL PROPERTY
ALDERNEY BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1A	Domestic (whole unit) with a plan area of less than 500 assessable units	£1.67
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	£2.67
B1.2A	Domestic (flat) with a plan area of less than 500 assessable units	£1.67
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	£2.67
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	84p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.67
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	£6.10
B4.2A	Self-catering accommodation	£3.80
B4.3A	Motor and marine trade	£5.15
B4.4A	Retail	£10.50
B4.5A	Warehousing	£5.55
B4.6A	Industrial and workshop	£4.45
B4.7A	Recreational and sporting premises	£2.55
B4.8A	Garaging and parking (non-domestic)	£5.55
B5.1A	Utilities providers	£43.50
B6.1A	Office and ancillary accommodation (regulated finance industries)	£40.60
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£13.55
B6.3A	Office and ancillary accommodation (legal services)	£40.60
B6.4A	Office and ancillary accommodation (accountancy services)	£40.60
B6.5A	Office and ancillary accommodation (NRFSB)	£40.60
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)	84p
B13.2A	Development building (non-domestic)	£5.80

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, legal services, accountancy services and NRFSB)	Zero
L1.11.2A	Office and ancillary accommodation (legal services)	Zero
L1.11.3A	Office and ancillary accommodation (accountancy services)	Zero
L1.11.4A	Office and ancillary accommodation (NRFSB)	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) with a plan area of less than 500 assessable units	Zero
B1.1.5H	Domestic (whole unit) with a plan area of 500 and over assessable units	Zero
B1.2H	Domestic (flat) with a plan area of less than 500 assessable units	Zero
B1.2.5H	Domestic (flat) with a plan area of 500 and over assessable units	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, legal services, accountancy services and NRFSB)	Zero
B6.3H	Office and ancillary accommodation (legal services)	Zero
B6.4H	Office and ancillary accommodation (accountancy services)	Zero
B6.5H	Office and ancillary accommodation (NRFSB)	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, legal services, accountancy services and NRFSB)	Zero
L1.11.2H	Office and ancillary accommodation (legal services)	Zero
L1.11.3H	Office and ancillary accommodation (accountancy services)	Zero
L1.11.4H	Office and ancillary accommodation (NRFSB)	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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