



ORDINANCE OF THE STATES

The Occupier's Rate (Level for 2018)

Ordinance, 2017

Made 18th October 2017

Coming into force 1st January 2018

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 18th October, 2017, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948^a, and all other powers enabling them in that behalf, hereby order:-

Level of Occupier's Rate for 2018.

1. The Occupier's Rate to be levied on real property in the calendar year 2018, pursuant to section 3 of the Alderney (Application of Legislation) Law, 1948, shall be levied, in respect of real property falling within a property description/usage specified in column 2 of the Schedule, at the rate per assessable unit specified in relation to that property description/usage in column 3 of the Schedule in respect of each assessable unit of the real property in question.

Interpretation.

2. (1) In this Ordinance, unless the context requires otherwise -

^a Ordres en Conseil Vol. XIII, p. 448 as amended by Vol. XVI, pp. 124 and 126; Vol. XXIV, p. 210; Vol. XXIX, p. 299; Vol. XXX, p. 224 and Vol. XXXVII, p. 251, Guernsey Ordinance No. XXXIII of 2003, No. XXXIII of 2007 and No. IX of 2016. See also Order in Council No. X of 2006.

"**assessable unit**", in relation to real property, means the assessable units of the real property within the meaning of, and calculated in accordance with, the TRP Ordinance,

"**property description/usage**" shall be construed in accordance with the TRP Ordinance,

"**property reference**", in column 1 of the Schedule, shall be construed in accordance with the TRP Ordinance, and

"**the TRP Ordinance**" means the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007^b.

(2) The Interpretation (Guernsey) Law, 1948^c applies to the interpretation of this Ordinance.

(3) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Citation.

3. This Ordinance may be cited as the Occupier's Rate (Level for 2018) Ordinance, 2017.

Commencement.

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

^b Ordinance No. XXXIII of 2007 as amended by Order in Council No. XIII of 2010 and Guernsey Ordinance No. X of 2008, No. XVI, No. XLV of 2009, No. LIII of 2010, No. XLVIII of 2011, No. XIII of 2012, No. LI of 2012, No. XXVII of 2013, No. XLI of 2014, No. XLI of 2015, No. IX of 2016 and No. XXXII of 2016 and G.S.I. No. 54 of 2008; No. 109 of 2010; No. 40 of 2011 and No. 51 of 2013.

^c Ordres en Conseil Vol. XIII, p. 355.

SCHEDULE

PROPERTY REFERENCES, PROPERTY DESCRIPTION/USAGES
AND RATE PER ASSESSABLE UNIT

| 1 PROPERTY REFERENCE | 2 PROPERTY DESCRIPTION/USAGE | 3 RATE PER ASSESSABLE UNIT |
|----------------------------|--|-------------------------------------|
| B1.1A | Domestic (whole unit) | £1.30 |
| B1.2A | Domestic (flat) | £1.30 |
| B1.3A | Domestic (glasshouse) | £0.65 |
| B1.4A | Domestic (outbuildings) | £0.65 |
| B1.5A | Domestic (garaging) (non-owner-occupied) | £1.30 |
| B3.1A | Domestic (whole unit) Social Housing | £1.30 |
| B3.2A | Domestic (flat) Social Housing | £1.30 |
| B3.3A | Domestic (glasshouse) Social Housing | £0.65 |
| B3.4A | Domestic (outbuildings) Social Housing | £0.65 |
| B3.5A | Domestic (garaging and parking) (non-owner-occupied) Social Housing | £1.30 |
| B4.1A | Hostelry and food outlets | £1.30 |
| B4.2A | Self-catering accommodation | £1.30 |
| B4.3A | Motor and marine trade | £1.30 |
| B4.4A | Retail | £1.30 |
| B4.5A | Warehousing, storage facilities and hangars | £1.30 |
| B4.6A | Industrial and workshop | £1.30 |
| B4.7A | Recreational and sporting premises | £1.51 |
| B4.8A | Garaging and parking (non-domestic) | £1.30 |
| B5.1A | Utilities providers | £26.45 |
| B6.1A | Office and ancillary accommodation (regulated finance industries) | £4.80 |
| B6.2A | Office and ancillary accommodation (other than regulated finance industries) | £2.37 |
| B7.1A | Horticulture (building other than a glasshouse) | £0.28 |
| B8.1A | Horticulture (glasshouse) | £0.28 |
| B9.1A | Agriculture | £0.28 |
| B10.1A | Publicly owned non-domestic (paragraphs (a) to (d)) | £2.37 |
| B10.1A | Publicly owned non-domestic (paragraphs (e) and (f)) | Zero |
| B11.1A | Exempt (buildings) | Zero |
| B12.1A | Buildings – Penal Rate | Zero |
| B13.1A | Development building (domestic) | £0.65 |
| B13.2A | Development building (non-domestic) | £0.65 |

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