



ISLAND OF ALDERNEY

**XII  
2018**

ORDINANCE OF THE STATES

**The Occupier's Rate (Level for 2019)**

**Ordinance, 2018**

*Made* ..... *10<sup>th</sup> October 2018*

*Coming into force* ..... *1<sup>st</sup> January 2019*

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 10<sup>th</sup> October, 2018, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

**Level of Occupier's Rate for 2019.**

1. The Occupier's Rate to be levied on real property in the calendar year 2019, 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.

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<sup>a</sup> 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.

**Interpretation.**

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

"**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<sup>b</sup>.

(2) The Interpretation (Guernsey) Law, 1948<sup>c</sup> 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.

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<sup>b</sup> Ordinance No. XXXIII of 2007 as amended by Order in Council No. XIII of 2010 and Guernsey Ordinance Nos. X and LVI of 2008, 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, No. XXXII of 2017 and G.S.I. No. 54 of 2008; No. 109 of 2010; No. 40 of 2011 and No. 51 of 2013.

<sup>c</sup> Ordres en Conseil Vol. XIII, p. 355.

**Citation.**

3. This Ordinance may be cited as the Occupier's Rate (Level for 2019) Ordinance, 2018.

**Commencement.**

4. This Ordinance shall come into force on the 1<sup>st</sup> January, 2019.

SCHEDULE

Sections 1 and 2(1)

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)	£1.33
B1.2A	Domestic (flat)	£1.33
B1.3A	Domestic (glasshouse)	£0.67
B1.4A	Domestic (outbuildings)	£0.67
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.33
B3.1A	Domestic (whole unit) Social Housing	£1.33
B3.2A	Domestic (flat) Social Housing	£1.33
B3.3A	Domestic (glasshouse) Social Housing	£0.67
B3.4A	Domestic (outbuildings) Social Housing	£0.67
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	£1.33
B4.1A	Hostelry and food outlets	£1.33
B4.2A	Self-catering accommodation	£1.33
B4.3A	Motor and marine trade	£1.33
B4.4A	Retail	£1.33
B4.5A	Warehousing, storage facilities and hangars	£1.33
B4.6A	Industrial and workshop	£1.33
B4.7A	Recreational and sporting premises	£1.55
B4.8A	Garaging and parking (non-domestic)	£1.33
B5.1A	Utilities providers	£27.08
B6.1A	Office and ancillary accommodation (regulated finance industries)	£2.43
B6.2A	Office and ancillary accommodation (other than regulated finance industries and legal services)	£2.43
B6.3A	Office and ancillary accommodation (legal services)	£2.43
B7.1A	Horticulture (building other than a glasshouse)	£0.29
B8.1A	Horticulture (glasshouse)	£0.29
B9.1A	Agriculture	£0.29
B10.1A	Publicly owned non-domestic (paragraphs (a) to (d))	£2.43

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)	£1.33
B13.2A	Development building (non-domestic)	£1.33

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