

Island of



Guernsey

# Ordinance of the States

**XLIV**

**2020**

Made ..... 16th December, 2020

Coming into Operation ..... 1st January, 2021

## **The Taxation of Real Property (Guernsey and Alderney) (Amendment) (No. 2) Ordinance, 2020**

**The Taxation of Real Property**  
**(Guernsey and Alderney)**  
**(Amendment) (No.2) Ordinance, 2020**

THE STATES, in pursuance of their resolution of the 16<sup>th</sup> December, 2020<sup>a</sup> 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>b</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>c</sup>, substitute the tables in the Schedule to this Ordinance.

**Extent.**

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

**Citation.**

3. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) (No. 2) Ordinance, 2020.

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<sup>a</sup> Article I of Billet d'État No. XXVI of 2020.

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

<sup>c</sup> Ordinance No. XXXIII of 2007, as amended by the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2019; there are other amendments not material to this Ordinance.

**Commencement.**

4. This Ordinance shall come into force on the 1<sup>st</sup> January, 2021.

## SCHEDULE

Section 1

## GUERNSEY REAL PROPERTY

TABLE A1

## GUERNSEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
B1.1	Domestic (whole unit) Local Market with a plan area of less than 200 assessable units	£1.87
B1.1.2	Domestic (whole unit) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.15
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.43
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.71
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£2.98
B1.2	Domestic (flat) Local Market with a plan area of less than 200 assessable units	£1.87
B1.2.2	Domestic (flat) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.15
B1.2.3	Domestic (flat) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.43
B1.2.4	Domestic (flat) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.71
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£2.98
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	94p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.87
B2.1	Domestic (whole unit) Open Market with a plan area of less than 200 assessable units	£1.87
B2.1.2	Domestic (whole unit) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.15
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.43
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.71

**GUERNSEY RESIDENTIAL BUILDINGS (continued)**

<b>1</b> <b>Property Reference</b>	<b>2</b> <b>Property Description/Usage</b>	<b>3</b> <b>2021 Tariff</b>
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£2.98
B2.2	Domestic (flat) Open Market with a plan area of less than 200 assessable units	£1.87
B2.2.2	Domestic (flat) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.15
B2.2.3	Domestic (flat) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.43
B2.2.4	Domestic (flat) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.71
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£2.98
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	94p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.87
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
B13.1	Development buildings (domestic)	94p

TABLE A2

## GUERNSEY COMMERCIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
B4.1	Hostelry and food outlets	£6.70
B4.2	Self-catering accommodation	£4.20
B4.3	Motor and marine trade	£5.75
B4.4	Retail	£11.70
B4.5	Warehousing	£6.20
B4.6	Industrial and workshop	£4.95
B4.7	Recreational and sporting premises	£2.85
B4.8	Garaging and parking (non-domestic)	£6.20
B5.1	Utilities providers	£48.55
B6.1	Office and ancillary accommodation (regulated finance industries)	£45.30
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£27.20
B6.3	Office and ancillary accommodation (legal services)	£45.30
B6.4	Office and ancillary accommodation (accountancy services)	£45.30
B6.5	Office and ancillary accommodation (NRFSB)	£45.30
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
B13.2	Development buildings (non-domestic)	£6.50

TABLE A3

## GUERNSEY RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
L1.1	Communal (flat) Local Market	24p
L1.2	Communal (flat) Open Market	24p
L3.1	Domestic Local Market	24p
L3.2	Domestic Open Market	24p
L3.5	Domestic Social Housing	24p

**TABLE A4**  
**GUERNSEY COMMERCIAL LAND**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
L1.3	Hostelry and food outlets	49p
L1.4	Self-catering accommodation	49p
L1.5	Motor and marine trade	49p
L1.6	Retail	49p
L1.7	Warehousing	49p
L1.8	Industrial	49p
L1.9	Recreational and sporting premises	49p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.62
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	97p
L1.11.2	Office and ancillary accommodation (legal services)	£1.62
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.62
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.62
L1.12	Utilities providers	49p
L2.1	Approved development site	£1.62
L3.3	Horticulture	24p
L3.4	Agriculture	24p
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)	49p

**ALDERNEY REAL PROPERTY**

**TABLE B1**

**ALDERNEY RESIDENTIAL BUILDINGS**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
B1.1A	Domestic (whole unit) with a plan area of less than 200 assessable units	Zero
B1.1.2A	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.1.3A	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.1.4A	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 assessable units	Zero
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	Zero
B1.2A	Domestic (flat) with a plan area of less than 200 assessable units	Zero
B1.2.2A	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.2.3A	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.2.4A	Domestic (flat) with a plan area of 400 or over up to (and including) 499 assessable units	Zero
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	Zero
B1.3A	Domestic (glasshouse)	Zero
B1.4A	Domestic (outbuildings)	Zero
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	Zero
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
B13.1A	Development building (domestic)	Zero

**TABLE B2**  
**ALDERNEY COMMERCIAL BUILDINGS**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
B4.1A	Hostelry and food outlets	Zero
B4.2A	Self-catering accommodation	Zero
B4.3A	Motor and marine trade	Zero
B4.4A	Retail	Zero
B4.5A	Warehousing	Zero
B4.6A	Industrial and workshop	Zero
B4.7A	Recreational and sporting premises	Zero
B4.8A	Garaging and parking (non-domestic)	Zero
B5.1A	Utilities providers	Zero
B6.1A	Office and ancillary accommodation (regulated finance industries)	Zero
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	Zero
B6.3A	Office and ancillary accommodation (legal services)	Zero
B6.4A	Office and ancillary accommodation (accountancy services)	Zero
B6.5A	Office and ancillary accommodation (NRFSB)	Zero
B7.1A	Horticulture (building other than a glasshouse)	Zero
B8.1A	Horticulture (glasshouse)	Zero
B9.1A	Agriculture	Zero
B10.1A	Publicly owned non-domestic	Zero
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.2A	Development building (non-domestic)	Zero

TABLE B3

## ALDERNEY RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
L1.1A	Communal (flat)	Zero
L3.1A	Domestic	Zero
L3.5A	Domestic Social Housing	Zero

**TABLE B4**  
**ALDERNEY COMMERCIAL LAND**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
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
L3.3A	Horticulture	Zero
L3.4A	Agriculture	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

## HERM REAL PROPERTY

### TABLE C1

#### HERM RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
B1.1H	Domestic (whole unit) with a plan area of less than 200 assessable units	Zero
B1.1.2H	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.1.3H	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.1.4H	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 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 200 assessable units	Zero
B1.2.2H	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.2.3H	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.2.4H	Domestic (flat) with a plan area of 400 or over up to (and including) 499 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

**TABLE C2**  
**HERM COMMERCIAL BUILDINGS**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
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

**TABLE C3**  
**HERM RESIDENTIAL LAND**

1	2	3
<b>Property Reference</b>	<b>Property Description/Usage</b>	<b>2021 Tariff</b>
L1.1H	Communal (flat)	Zero
L3.1H	Domestic	Zero
L3.5H	Domestic Social Housing	Zero

**TABLE C4**  
**HERM COMMERCIAL LAND**

1	2	3
Property Reference	Property Description/Usage	2021 Tariff
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
L3.3H	Horticulture	Zero
L3.4H	Agriculture	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