

Island of



Guernsey

Ordinance of the States

XXXVI

2021

Made 2nd November, 2021

Coming into Operation 1st January, 2022

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2021

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2021

THE STATES, in pursuance of their resolution of the 2nd November, 2021^a, 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^b and all other powers enabling them in that behalf, 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^c, substitute the tables in the Schedule to this Ordinance.

Repeal.

2. The Taxation of Real Property (Guernsey and Alderney) (Amendment) (No. 2) Ordinance, 2020^d is repealed.

^a Article I of Billet d'État No. XXI of 2021.

^b Order in Council No. X of 2006.

^c Ordinance No. XXXIII of 2007, as amended by the Taxation of Real Property (Guernsey and Alderney) (Amendment) (No. 2) Ordinance, 2020; there are other amendments not material to this Ordinance.

^d Ordinance No. XLIV of 2020.

Extent.

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

Citation.

4. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2021.

Commencement.

5. This Ordinance shall come into force on the 1st January, 2022.

SCHEDULE

Section 1

GUERNSEY REAL PROPERTY

TABLE A1

GUERNSEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2022 Tariff
B1.1	Domestic (whole unit) Local Market with a plan area of less than 200 assessable units	£1.94
B1.1.2	Domestic (whole unit) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.24
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.53
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.82
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£3.10
B1.2	Domestic (flat) Local Market with a plan area of less than 200 assessable units	£1.94
B1.2.2	Domestic (flat) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.24
B1.2.3	Domestic (flat) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.53
B1.2.4	Domestic (flat) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.82
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£3.10
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	98p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.94
B2.1	Domestic (whole unit) Open Market with a plan area of less than 200 assessable units	£1.94
B2.1.2	Domestic (whole unit) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.24
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.53
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.82

GUERNSEY RESIDENTIAL BUILDINGS (continued)

1	2	3
Property Reference	Property Description/Usage	2022 Tariff
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£3.10
B2.2	Domestic (flat) Open Market with a plan area of less than 200 assessable units	£1.94
B2.2.2	Domestic (flat) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.24
B2.2.3	Domestic (flat) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.53
B2.2.4	Domestic (flat) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.82
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£3.10
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	98p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.94
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)	98p

TABLE A2

GUERNSEY COMMERCIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2022 Tariff
B4.1	Hostelry and food outlets	£6.95
B4.2	Self-catering accommodation	£4.35
B4.3	Motor and marine trade	£6.00
B4.4	Retail	£12.15
B4.5	Warehousing	£6.45
B4.6	Industrial and workshop	£5.15
B4.7	Recreational and sporting premises	£2.95
B4.8	Garaging and parking (non-domestic)	£6.45
B5.1	Utilities providers	£50.50
B6.1	Office and ancillary accommodation (regulated finance industries)	£47.10
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£34.55
B6.3	Office and ancillary accommodation (legal services)	£47.10
B6.4	Office and ancillary accommodation (accountancy services)	£47.10
B6.5	Office and ancillary accommodation (NRFSB)	£47.10
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)	£6.75

TABLE A3

GUERNSEY RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2022 Tariff
L1.1	Communal (flat) Local Market	25p
L1.2	Communal (flat) Open Market	25p
L3.1	Domestic Local Market	25p
L3.2	Domestic Open Market	25p
L3.5	Domestic Social Housing	Zero

TABLE A4

GUERNSEY COMMERCIAL LAND

1	2	3
Property Reference	Property Description/Usage	2022 Tariff
L1.3	Hostelry and food outlets	51p
L1.4	Self-catering accommodation	51p
L1.5	Motor and marine trade	51p
L1.6	Retail	51p
L1.7	Warehousing	51p
L1.8	Industrial	51p
L1.9	Recreational and sporting premises	51p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.68
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£1.23
L1.11.2	Office and ancillary accommodation (legal services)	£1.68
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.68
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.68
L1.12	Utilities providers	51p
L2.1	Approved development site	£1.68
L3.3	Horticulture	25p
L3.4	Agriculture	25p
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)	51p

ALDERNEY REAL PROPERTY

TABLE B1

ALDERNEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2022 (and subsequent years) 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	2022 (and subsequent years) 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	2022 (and subsequent years) 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	2022 (and subsequent years) 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 NRF SB)	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 (NRF SB)	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	2022 (and subsequent years) 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
B13.1H	Development building (domestic)	Zero

TABLE C2

HERM COMMERCIAL BUILDINGS

1 Property Reference	2 Property Description/Usage	3 2022 (and subsequent years) 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)	Zero
B6.5H	Office and ancillary accommodation (NRFSB)	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
B13.2H	Development building (non-domestic)	Zero

TABLE C3
HERM RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2022 (and subsequent years) Tariff
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	2022 (and subsequent years) 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

Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey

£3.00