

ORDINANCE OF THE STATES  
**The Alderney Property Tax (Amendment)**  
**Ordinance, 2021**

*Made* ..... *16<sup>th</sup> December 2021*

*Coming into force* ..... *1<sup>st</sup> January 2022*

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 20<sup>th</sup> October, 2021, and in exercise of the powers conferred on them by sections 1, 2 and 3 of the Alderney Property Tax (Enabling Provisions) Law, 2020<sup>a</sup> and all other powers enabling them in that behalf, hereby order: –

**Amendment of APT Ordinance.**

1. For Part I of Schedule 1 to the Alderney Property Tax Ordinance, 2020 substitute the Part set out in the Schedule to this Ordinance.

**Repeal.**

2. The Alderney Property Tax (Amendment) Ordinance, 2020 is repealed.

**Citation.**

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<sup>a</sup> Approved by the States of Deliberation on the 22<sup>nd</sup> May, 2020 and by the States of Alderney on the 8<sup>th</sup> July, 2020.

3. This Ordinance may be cited as the Alderney Property Tax (Amendment) Ordinance, 2021.

**Commencement.**

4. This Ordinance shall come into force on the 1<sup>st</sup> January, 2022.

**DAVID KNIGHT**  
**Alderney Greffier**

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# SCHEDULE

Section 1

## “PART I

### PROPERTY REFERENCES SUBJECT TO APT

#### ALDERNEY REAL PROPERTY

#### ALDERNEY RESIDENTIAL & COMMERCIAL BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1A	Domestic (whole unit) with a plan area of less than 200 assessable units	3.41
B1.1.2A	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	3.71
B1.1.3A	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	3.99
B1.1.4A	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 assessable units	4.29
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	4.57
B1.2A	Domestic (flat) with a plan area of less than 200 assessable units	3.41
B1.2.2A	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	3.71
B1.2.3A	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	3.99
B1.2.4A	Domestic (flat) with a plan area of 400 or over up to (and including) 499 assessable units	4.29
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	4.57
B1.3A	Domestic (glasshouse)	0.79
B1.4A	Domestic (outbuildings)	1.72
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	3.41
B3.1A	Domestic (whole unit) Social Housing	1.48
B3.2A	Domestic (flat) Social Housing	1.48
B3.3A	Domestic (glasshouse) Social Housing	0.74
B3.4A	Domestic (outbuildings) Social Housing	0.74

B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	1.48
B4.1A	Hostelry and food outlets	8.53
B4.2A	Self-catering accommodation	5.90
B4.3A	Motor and marine trade	7.43
B4.4A	Retail	13.65
B4.5A	Warehousing	7.90
B4.6A	Industrial and workshop	6.64
B4.7A	Recreational and sporting premises	4.67
B4.8A	Garaging and parking (non-domestic)	7.90
B5.1A	Utilities providers	80.38
B6.1A	Office and ancillary accommodation (regulated finance industries)	49.73
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	24.66
B6.3A	Office and ancillary accommodation (legal services)	49.73
B6.4A	Office and ancillary accommodation (accountancy services)	49.73
B6.5A	Office and ancillary accommodation (NRFSB)	49.73
B7.1A	Horticulture (building other than a glasshouse)	0.37
B8.1A	Horticulture (glasshouse)	0.37
B9.1A	Agriculture	0.37
B10.1A	Publicly owned non-domestic (paragraphs (a) to (d))	2.69
B10.2A	Publicly owned non-domestic (paragraphs (e) and (f)). (Owned or occupied by a charity or not for profit organisation).	0.00
B11.1A	Exempt (buildings)	0.00
B12.1A	Buildings – Penal Rate	0.00
B13.1A	Development building (domestic)	2.46
B13.2A	Development building (non-domestic)	8.22

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