

# **The Taxation of Real Property**

## **(Guernsey and Alderney)**

### **(Amendment) Ordinance, 2023**

**THE STATES**, in pursuance of their Resolution of the 23<sup>rd</sup> November, 2023<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>, and all other powers enabling them in that behalf, hereby order:-

#### **Rates of property tax.**

1. For tables A1 (Guernsey Residential Buildings) to A4 (Guernsey Commercial Land) 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.

#### **Deletion.**

2. Tables A1 (Guernsey Residential Buildings) to A4 (Guernsey Commercial Land) set out in the Schedule to the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2022<sup>d</sup> are deleted.

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<sup>a</sup> Article I or Billet D'État No. XVIII of 2023.

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

<sup>c</sup> Ordinance No. XXXIII of 2007; this enactment has been amended.

<sup>d</sup> Ordinance No. XXII of 2022.

**Amendment.**

3. In paragraph 1 of Part III of Schedule 1 to the 2007 Ordinance, insert the following definition at the appropriate place –

""**uncompleted**", in relation to a development building or an approved development site, means –

- (a) where the whole or part of a building or other real property was determined to be in property reference B.13.1, B.13.2 or L.2.1 for the year 2023, is determined to be in that category for the purposes of 2026 and any successive year, and
- (b) in any other case, where the whole or part of a building or other real property has been determined to be in property reference B.13.1, B.13.2 or L.2.1 for 3 successive years,

until the Committee considers that the works have been completed in accordance with guidance made under section 45,".

**Extent.**

4. This Ordinance shall have effect in the Islands of Guernsey and Herm.

**Citation.**

5. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2023.

**Commencement.**

6. (1) This Ordinance, except for section 3, shall come into force on 1<sup>st</sup> January 2024.

(2) Section 3 of this Ordinance shall come into force on 31<sup>st</sup> December, 2023.

SCHEDULE

Section 1

**GUERNSEY REAL PROPERTY  
TABLE A1  
GUERNSEY RESIDENTIAL BUILDINGS**

1	2	3
Property Reference	Property Description/Usage	2024 Tariff
B1.0	Domestic (whole unit) Local Market with a plan area of less than 100 assessable units	£2.02
B1.02	Domestic (whole unit) Local Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.07
B1.1	Domestic (whole unit) Local Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.13
B1.1.2	Domestic (whole unit) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.80
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.53
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.34
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£5.35
B1.03	Domestic (flat) Local Market with a plan area of less than 100 assessable units	£2.02
B1.04	Domestic (flat) Local Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.07
B1.2	Domestic (flat) Local Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.13
B1.2.2	Domestic (flat) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.80
B1.2.3	Domestic (flat) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.53
B1.2.4	Domestic (flat) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.34
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£5.35
B1.3	Domestic (glasshouse) Local Market	7p
B1.4	Domestic (outbuildings) Local Market	£1.02
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£2.02

**GUERNSEY RESIDENTIAL BUILDINGS (continued)**

1	2	3
Property Reference	Property Description/Usage	2024 Tariff
B2.0	Domestic (whole unit) Open Market with a plan area of less than 100 assessable units	£2.02
B2.02	Domestic (whole unit) Open Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.07
B2.1	Domestic (whole unit) Open Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.13
B2.1.2	Domestic (whole unit) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.80
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.53
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.34
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£5.35
B2.03	Domestic (flat) Open Market with a plan area of less than 100 assessable units	£2.02
B2.04	Domestic (flat) Open Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.07
B2.2	Domestic (flat) Open Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.13
B2.2.2	Domestic (flat) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.80
B2.2.3	Domestic (flat) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.53
B2.2.4	Domestic (flat) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.34
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£5.35
B2.3	Domestic (glasshouse) Open Market	7p
B2.4	Domestic (outbuildings) Open Market	£1.02
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£2.02
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)	£1.02
B13.1E	Development buildings (domestic) (uncompleted)	£5.10

**TABLE A2**

**GUERNSEY COMMERCIAL BUILDINGS**

<b>1</b>	<b>2</b>	<b>3</b>
<b>Property Reference</b>	<b>Property Description/Usage</b>	<b>2024 Tariff</b>
B4.1	Hostelry and food outlets	£8.00
B4.2	Self-catering accommodation	£5.05
B4.3	Motor and marine trade	£6.95
B4.4	Retail	£14.05
B4.5	Warehousing	£7.45
B4.6	Industrial and workshop	£5.95
B4.7	Recreational and sporting premises	£3.40
B4.8	Garaging and parking (non-domestic)	£8.34
B5.1	Utilities providers	£58.35
B6.1	Office and ancillary accommodation (regulated finance industries)	£54.45
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£54.45
B6.3	Office and ancillary accommodation (legal services)	£54.45
B6.4	Office and ancillary accommodation (accountancy services)	£54.45
B6.5	Office and ancillary accommodation (NRFSB)	£54.45
B7.1	Horticulture (building other than a glasshouse)	7p
B8.1	Horticulture (glasshouse)	7p
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)	£7.80
B13.2E	Development buildings (non-domestic) (uncompleted)	£39.00

**TABLE A3  
GUERNSEY RESIDENTIAL LAND**

<b>1</b>	<b>2</b>	<b>3</b>
<b>Property Reference</b>	<b>Property Description/Usage</b>	<b>2024 Tariff</b>
L1.1	Communal (flat) Local Market	28p
L1.2	Communal (flat) Open Market	28p
L3.1	Domestic Local Market	28p
L3.2	Domestic Open Market	28p
L3.5	Domestic Social Housing	Zero

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

1	2	3
Property Reference	Property Description/Usage	2024 Tariff
L1.3	Hostelry and Food Outlets	59p
L1.4	Self-catering accommodation	59p
L1.5	Motor and marine trade	59p
L1.6	Retail	59p
L1.7	Warehousing	59p
L1.8	Industrial	59p
L1.9	Recreational and sporting premises	59p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.95
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£1.95
L1.11.2	Office and ancillary accommodation (legal services)	£1.95
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.95
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.95
L1.12	Utilities providers	59p
L2.1	Approved development site	£1.95
L2.1E	Approved development site (uncompleted)	£9.75
L3.3	Horticulture	29p
L3.4	Agriculture	29p
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)	£2.75