



## STATUTORY INSTRUMENT

4 of 2024

### The Alderney Property Tax (Designated Exemptions) Regulations, 2024

<i>Made</i>	<i>27 November 2024</i>
<i>Coming into force</i>	<i>1 January 2025</i>
<i>Laid before the States</i>	<i>18 December 2024</i>

THE STATES OF ALDERNEY POLICY AND FINANCE COMMITTEE, in exercise of the powers conferred upon it by sections 4 and 51 of the Alderney Property Tax Ordinance, 2020<sup>a</sup> and paragraph 9 of Part II of Schedule 1 thereof, and all other powers enabling it in that behalf, hereby makes the following Regulations:-

**Exemption from APT for real property comprising a solar farm.**

1. (1) The Committee designates any real property forming part of a solar farm as exempt from APT for the purposes of paragraph 9 of Part II of Schedule 1 to the Alderney Property Tax Ordinance, 2020.

(2) For the purpose of paragraph (1), real property forms part of a solar farm if it comprises real property which is in use principally for -

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<sup>a</sup> Alderney Ordinance No. IX of 2020; this enactment has been amended.

- (a) the purpose of the generation of electricity or heat, by means of solar equipment installed on that real property, for commercial supply, directly or indirectly to any person having a right or a licence to supply electricity in Alderney under the Alderney Electricity Concession Law, 1953<sup>b</sup>,
- (b) any related infrastructure which is reasonably required for the purpose set out in subparagraph (a), or
- (c) a mixed use comprising use of real property for agricultural purposes or as horticultural property and use for the purposes set out in subparagraph (a) or (b),

and provided that the area of real property on which the solar equipment is installed covers an area of 1 hectare or more.

**Interpretation.**

2. In these Regulations, unless the context requires otherwise –

"**agricultural purposes**" has, for the avoidance of doubt, the meaning given in Schedule 1 to the Alderney Property Tax Ordinance, 2020,

"**business**" includes any economic activity, trade or profession, whether or not carried on for profit,

"**commercial supply**" means supply by a person in the course of a business,

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<sup>b</sup> Ordres en Conseil Vol. XV, p. 425; this enactment has been amended.

"**horticultural property**" has, for the avoidance of doubt, the meaning given in Schedule 1 to the Alderney Property Tax Ordinance, 2020,

"**related infrastructure**" includes inverters, transformers, switch gear, cabling, fencing, substations and conducting media, access roads, security devices and fencing used in connection with the solar equipment, and

"**solar equipment**" means solar photovoltaic equipment, solar thermal equipment or such other description of equipment designed to capture energy from the sun which is approved in writing by the Committee for the purposes of this definition.

**Citation.**

3. These Regulations may be cited as the Alderney Property Tax (Designated Exemptions) Regulations, 2024.

**Commencement.**

4. These Regulations shall come into force on 1<sup>st</sup> January, 2025.

Dated this 27<sup>th</sup> day of November 2024

Nigel Vooght

Chairman of the States of Alderney Policy and Finance Committee

For and on behalf of the Committee

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**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide for an exemption from Alderney Property Tax for land, buildings and other real property principally in use as a solar farm or in a mixed use as a solar farm and for agricultural purposes or as horticultural property which generates electricity, in the course of a business, for supply to a person who has a right or licence to supply electricity in Alderney under the Alderney Electricity Concession Law, 1953. The exemption also covers land used for any related infrastructure which is reasonably required for the solar farm.

These Regulations come into force on 1<sup>st</sup> January, 2025.

**DAVID KNIGHT**  
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