

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2025

THE STATES, in pursuance of their resolution of the 5th November, 2025^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 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^c, substitute the tables in the Schedule to this Ordinance.

Repeal.

2. The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2024^d is repealed.

Extent.

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

^a Article I of Billet d'État No. XXVIII of 2025.

^b Order in Council No. X of 2006.

^c Ordinance No. XXXIII of 2007; this enactment has been amended.

^d Ordinance No. XXX of 2024.

Citation.

4. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2025.

Commencement.

5. This Ordinance shall come into force on 1st January 2026.

SCHEDULE

Section 1

GUERNSEY REAL PROPERTY

TABLE A1

GUERNSEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2026 Tariff
B1.0	Domestic (whole unit) Local Market with a plan area of less than 100 assessable units	£2.25
B1.02	Domestic (whole unit) Local Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.32
B1.1	Domestic (whole unit) Local Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.38
B1.1.2	Domestic (whole unit) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£3.13
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.94
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.85
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£5.98
B1.03	Domestic (flat) Local Market with a plan area of less than 100 assessable units	£2.25
B1.04	Domestic (flat) Local Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.32
B1.2	Domestic (flat) Local Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.38
B1.2.2	Domestic (flat) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£3.13
B1.2.3	Domestic (flat) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.94
B1.2.4	Domestic (flat) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.85
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£5.98
B1.3	Domestic (glasshouse) Local Market	8p

GUERNSEY RESIDENTIAL BUILDINGS (continued)

B1.4	Domestic (outbuildings) Local Market	£2.25
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£2.25
B2.0	Domestic (whole unit) Open Market with a plan area of less than 100 assessable units	£2.25
B2.02	Domestic (whole unit) Open Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.32
B2.1	Domestic (whole unit) Open Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.38
B2.1.2	Domestic (whole unit) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£3.13
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.94
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.85
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£5.98
B2.03	Domestic (flat) Open Market with a plan area of less than 100 assessable units	£2.25
B2.04	Domestic (flat) Open Market with a plan area of 100 or over up to (and including) 149 assessable units	£2.32
B2.2	Domestic (flat) Open Market with a plan area of 150 or over up to (and including) 199 assessable units	£2.38
B2.2.2	Domestic (flat) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£3.13
B2.2.3	Domestic (flat) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£3.94
B2.2.4	Domestic (flat) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£4.85
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£5.98
B2.3	Domestic (glasshouse) Open Market	8p
B2.4	Domestic (outbuildings) Open Market	£2.25
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£2.25
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)	£1.14

TABLE A2
GUERNSEY COMMERCIAL BUILDINGS

1	2	3
Property	Property	2026
Reference	Description/Usage	Tariff
B4.1	Hostelry and food outlets	£8.67
B4.2	Self-catering accommodation	£5.47
B4.3	Motor and marine trade	£7.53
B4.4	Retail	£15.23
B4.5	Warehousing	£8.07
B4.6	Industrial and workshop	£6.45
B4.7	Recreational and sporting premises	£3.69
B4.8	Garaging and parking (non-domestic)	£10.05
B5.1	Utilities providers	£63.23
B6.1	Office and ancillary accommodation (regulated finance industries)	£59.00
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£59.00
B6.3	Office and ancillary accommodation (legal services)	£59.00
B6.4	Office and ancillary accommodation (accountancy services)	£59.00
B6.5	Office and ancillary accommodation (NRFSB)	£59.00
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)	£8.45

TABLE A3
GUERNSEY RESIDENTIAL LAND

1	2	3
Property	Property	2026
Reference	Description/Usage	Tariff
L1.1	Communal (flat) Local Market	31p
L1.2	Communal (flat) Open Market	31p
L3.1	Domestic Local Market	31p
L3.2	Domestic Open Market	31p
L3.5	Domestic Social Housing	Zero

TABLE A4
GUERNSEY COMMERCIAL LAND

1	2	3
Property	Property	2026
Reference	Description/Usage	Tariff
L1.3	Hostelry and Food Outlets	64p
L1.4	Self-catering accommodation	64p
L1.5	Motor and marine trade	64p
L1.6	Retail	64p
L1.7	Warehousing	64p
L1.8	Industrial	64p
L1.9	Recreational and sporting premises	64p
L1.10	Office and ancillary accommodation (regulated finance industries)	£2.11
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£2.11
L1.11.2	Office and ancillary accommodation (legal services)	£2.11
L1.11.3	Office and ancillary accommodation (accountancy services)	£2.11
L1.11.4	Office and ancillary accommodation (NRFSB)	£2.11
L1.12	Utilities providers	64p
L2.1	Approved development site	£2.11
L3.3	Horticulture	32p
L3.4	Agriculture	32p
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)	£7.42