

Tax on Real Property (TRP) Alderney Property References and Tariffs 2019

Ref.	Property Reference - Buildings	Tariff (£)
B1.1A	Domestic (whole unit) with a plan area of less than 500 assessable units	1.67
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	2.67
B1.2A	Domestic (flat) with a plan area of less than 500 assessable units	1.67
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	2.67
B1.3A	Domestic (glasshouse)	0.05
B1.4A	Domestic (outbuildings)	0.84
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	1.67
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
B4.1A	Hostelry and food outlets	6.10
B4.2A	Self-catering accommodation	3.80
B4.3A	Motor and marine trade	5.15
B4.4A	Retail	10.50
B4.5A	Warehousing	5.55
B4.6A	Industrial	4.45
B4.7A	Recreational and Sporting premises	2.55
B4.8A	Garaging and parking (non-domestic)	5.55
B5.1A	Utilities providers	43.50
B6.1A	Office and ancillary accommodation (regulated finance industries)	40.60
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB (non-regulated financial services businesses))	13.55
B6.3A	Office and ancillary accommodation (legal services)	40.60
B6.4A	Office and ancillary accommodation (accountancy services)	40.60
B6.5A	Office and ancillary accommodation NRFSB (non-regulated financial services businesses)	40.60
B7.1A	Horticulture (building other than a glasshouse)	0.05
B8.1A	Horticulture (glasshouse)	0.05
B9.1A	Agriculture	0.05
B10.1A	Publicly owned non-domestic	Zero
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings - Penal Rate	Zero
B13.1A	Development buildings (domestic)	0.84
B13.2A	Development buildings (non-domestic)	5.80



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Ref.	Property Reference - Land	Tariff (£)
L1.1A	Communal (flat)	Zero
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 NRFSB (non-regulated financial services businesses))	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 NRFSB (non-regulated financial services businesses)	Zero
L1.12A	Utilities providers	Zero
L2.1A	Approved development site	Zero
L3.1A	Domestic	Zero
L3.3A	Horticulture	Zero
L3.4A	Agriculture	Zero
L3.5A	Domestic Social Housing	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