

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

5th November, 2019

Proposition No. P.2019/104

AMENDMENT

Proposed by: Deputy G A St Pier
Seconded by: Deputy L S Trott

POLICY & RESOURCES COMMITTEE

THE STATES OF GUERNSEY ANNUAL BUDGET FOR 2020

For Proposition 27, substitute the following proposition:-

"27. To approve the draft Ordinance set below entitled "The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance 2019" and to direct that the same shall have effect as an Ordinance of the States."

The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2019

THE STATES, in pursuance of their resolution of the 8th November, 2019^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, hereby order:-

Rates of property tax.

1. For the tables 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.

Consequential amendments.

2. In section 3 -

(a) immediately after subsection (1), insert the following subsection -

^a Article I of Billet d'État No. XXI of 2019.

^b Order in Council No. X of 2006.

^c Ordinance No. XXXIII of 2007, as amended by No. XXXII of 2018; there are other amendments not material to this Ordinance.

"(1A) Where a calendar year is specified in column 3 of Part I of Schedule 1, the rate specified in that column shall have effect for that calendar year.", and

- (b) immediately after subsection (3), insert the following subsection -

"(4) Where the Committee has a power to approve whether a property falls into a particular property reference, this includes the power to remove the approval if the relevant requirements of that property reference are not met."

3. In section 1A of the Wastewater Charges (Guernsey) Ordinance, 2014^d, for the words "property reference B1.1.5, B1.2.5, B.2.1.5 or B2.2.5", substitute "any of property references B1.1 to B1.1.5, B1.2 to B1.2.5, B2.1 to B2.1.5 or B2.2 to B2.2.5".

Definitions.

4. In Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007 -

- (a) in the definition of "**domestic**" immediately after subparagraph (c), insert "and includes any glasshouse which falls into property reference B1.3, B2.3, B3.3, B1.3A, B3.3A, B1.3H or B3.3H", and

^d No. XLIII of 2014; as amended by Ordinance No. IX of 2016 and No. XXXII of 2018.

(b) in the definition of "**glasshouse**", for paragraph (c), substitute the following paragraph -

"(c) in relation to a domestic dwelling house, means a glasshouse attached to a dwelling house which -

(i) is not used for the purposes of a business, trade or undertaking, and

(ii) on application by the owner, has been approved by the Committee as falling into property reference B1.3, B2.3, B3.3, B1.3A, B3.3A, B1.3H or B3.3H (as the case may be),".

Extent.

5. This Ordinance shall have effect in the Islands of Guernsey, Alderney and Herm.

Citation.

6. This Ordinance may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2019.

Commencement.

7. This Ordinance shall come into force on the 1st January, 2020.

SCHEDULE

Section 1

GUERNSEY REAL PROPERTY

TABLE A1

GUERNSEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
B1.1	Domestic (whole unit) Local Market with a plan area of less than 200 assessable units	£1.84
B1.1.2	Domestic (whole unit) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.67
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	£2.94
B1.2	Domestic (flat) Local Market with a plan area of less than 200 assessable units	£1.84
B1.2.2	Domestic (flat) Local Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B1.2.3	Domestic (flat) Local Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B1.2.4	Domestic (flat) Local Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.67
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	£2.94
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	93p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.84
B2.1	Domestic (whole unit) Open Market with a plan area of less than 200 assessable units	£1.84
B2.1.2	Domestic (whole unit) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.67

GUERNSEY RESIDENTIAL BUILDINGS (continued)

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	£2.94
B2.2	Domestic (flat) Open Market with a plan area of less than 200 assessable units	£1.84
B2.2.2	Domestic (flat) Open Market with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B2.2.3	Domestic (flat) Open Market with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B2.2.4	Domestic (flat) Open Market with a plan area of 400 or over up to (and including) 499 assessable units	£2.67
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	£2.94
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	93p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.84
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)	93p

TABLE A2

GUERNSEY COMMERCIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	Tariff
B4.1	Hostelry and food outlets	£6.70
B4.2	Self-catering accommodation	£4.20
B4.3	Motor and marine trade	£5.65
B4.4	Retail	£11.55
B4.5	Warehousing	£6.10
B4.6	Industrial and workshop	£4.90
B4.7	Recreational and sporting premises	£2.80
B4.8	Garaging and parking (non-domestic)	£6.10
B5.1	Utilities providers	£47.85
B6.1	Office and ancillary accommodation (regulated finance industries)	£44.65
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£20.85
B6.3	Office and ancillary accommodation (legal services)	£44.65
B6.4	Office and ancillary accommodation (accountancy services)	£44.65
B6.5	Office and ancillary accommodation (NRFSB)	£44.65
B7.1	Horticulture (building other than a glasshouse)	5p
B8.1	Horticulture (glasshouse)	5p
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)	£6.40

TABLE A3**GUERNSEY RESIDENTIAL LAND**

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
L1.1	Communal (flat) Local Market	24p
L1.2	Communal (flat) Open Market	24p
L3.1	Domestic Local Market	24p
L3.2	Domestic Open Market	24p
L3.5	Domestic Social Housing	24p

TABLE A4

GUERNSEY COMMERCIAL LAND

1	2	3
Property Reference	Property Description/Usage	Tariff
L1.3	Hostelry and food outlets	48p
L1.4	Self-catering accommodation	48p
L1.5	Motor and marine trade	48p
L1.6	Retail	48p
L1.7	Warehousing	48p
L1.8	Industrial	48p
L1.9	Recreational and sporting premises	48p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.60
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	74p
L1.11.2	Office and ancillary accommodation (legal services)	£1.60
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.60
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.60
L1.12	Utilities providers	48p
L2.1	Approved development site	£1.60
L3.3	Horticulture	24p
L3.4	Agriculture	24p
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)	48p

ALDERNEY REAL PROPERTY

TABLE B1

ALDERNEY RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
B1.1A	Domestic (whole unit) with a plan area of less than 200 assessable units	£1.84
B1.1.2A	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B1.1.3A	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B1.1.4A	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 assessable units	£2.67
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	£2.94
B1.2A	Domestic (flat) with a plan area of less than 200 assessable units	£1.84
B1.2.2A	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	£2.12
B1.2.3A	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	£2.39
B1.2.4A	Domestic (flat) with a plan area of 400 or over up to (and including) 499 assessable units	£2.67
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	£2.94
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	93p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.84
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
B13.1A	Development building (domestic)	93p

TABLE B2
ALDERNEY COMMERCIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	Tariff
B4.1A	Hostelry and food outlets	£6.70
B4.2A	Self-catering accommodation	£4.20
B4.3A	Motor and marine trade	£5.65
B4.4A	Retail	£11.55
B4.5A	Warehousing	£6.10
B4.6A	Industrial and workshop	£4.90
B4.7A	Recreational and sporting premises	£2.80
B4.8A	Garaging and parking (non-domestic)	£6.10
B5.1A	Utilities providers	£47.85
B6.1A	Office and ancillary accommodation (regulated finance industries)	£44.65
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£20.85
B6.3A	Office and ancillary accommodation (legal services)	£44.65
B6.4A	Office and ancillary accommodation (accountancy services)	£44.65
B6.5A	Office and ancillary accommodation (NRFSB)	£44.65
B7.1A	Horticulture (building other than a glasshouse)	5p
B8.1A	Horticulture (glasshouse)	5p
B9.1A	Agriculture	5p
B10.1A	Publicly owned non-domestic	Zero
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.2A	Development building (non-domestic)	£6.40

TABLE B3

ALDERNEY RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
L1.1A	Communal (flat)	Zero
L3.1A	Domestic	Zero
L3.5A	Domestic Social Housing	Zero

TABLE B4

ALDERNEY COMMERCIAL LAND

1	2	3
Property Reference	Property Description/Usage	Tariff
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)	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)	Zero
L1.12A	Utilities providers	Zero
L2.1A	Approved development site	Zero
L3.3A	Horticulture	Zero
L3.4A	Agriculture	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

HERM REAL PROPERTY

TABLE C1

HERM RESIDENTIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
B1.1H	Domestic (whole unit) with a plan area of less than 500 assessable units	Zero
B1.1.2H	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.1.3H	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.1.4H	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 assessable units	Zero
B1.1.5H	Domestic (whole unit) with a plan area of 500 and over assessable units	Zero
B1.2H	Domestic (flat) with a plan area of less than 500 assessable units	Zero
B1.2.2H	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	Zero
B1.2.3H	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	Zero
B1.2.4H	Domestic (flat) with a plan area of 400 or over up to (and including) 499 assessable units	Zero
B1.2.5H	Domestic (flat) with a plan area of 500 and over assessable units	Zero
B1.3H	Domestic (glasshouse)	Zero
B1.4H	Domestic (outbuildings)	Zero
B1.5H	Domestic (garaging and parking) (non-owner-occupied)	Zero
B3.1H	Domestic (whole unit) Social Housing	Zero
B3.2H	Domestic (flat) Social Housing	Zero
B3.3H	Domestic (glasshouse) Social Housing	Zero
B3.4H	Domestic (outbuildings) Social Housing	Zero
B3.5H	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero

TABLE C2

HERM COMMERCIAL BUILDINGS

1	2	3
Property Reference	Property Description/Usage	Tariff
B4.2H	Self-catering accommodation	Zero
B4.3H	Motor and marine trade	Zero
B4.4H	Retail	Zero
B4.5H	Warehousing	Zero
B4.6H	Industrial and workshop	Zero
B4.7H	Recreational and sporting premises	Zero
B4.8H	Garaging and parking (non-domestic)	Zero
B5.1H	Utilities providers	Zero
B6.1H	Office and ancillary accommodation (regulated finance industries)	Zero
B6.2H	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	Zero

TABLE C3

HERM RESIDENTIAL LAND

1	2	3
Property Reference	Property Description/Usage	2020 Tariff
L1.1H	Communal (flat)	Zero
L3.1H	Domestic	Zero
L3.5H	Domestic Social Housing	Zero

TABLE C4

HERM COMMERCIAL LAND

1	2	3
Property Reference	Property Description/Usage	Tariff
L1.3H	Hostelry and food outlets	Zero
L1.4H	Self-catering accommodation	Zero
L1.5H	Motor and marine trade	Zero
L1.6H	Retail	Zero
L1.7H	Warehousing	Zero
L1.8H	Industrial	Zero
L1.9H	Recreational and sporting premises	Zero
L1.10H	Office and ancillary accommodation (regulated finance industries)	Zero
L1.11H	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	Zero
L1.11.2H	Office and ancillary accommodation (legal services)	Zero
L1.11.3H	Office and ancillary accommodation (accountancy services)	Zero
L1.11.4H	Office and ancillary accommodation (NRFSB)	Zero
L1.12H	Utilities providers	Zero
L2.1H	Approved development site	Zero
L3.3H	Horticulture	Zero
L3.4H	Agriculture	Zero
L3.6H	Publicly owned non-domestic	Zero
L4.1H	Exempt (Land)	Zero
L5.1H	Land – Penal Rate	Zero
L6.1H	Garaging and parking (non-domestic)	Zero