



Tax on Real Property (TRP) Category Codes and Tariffs 2020 - Guernsey

Code	Category Description - Buildings	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 and over up to (and including) 299 assessable units	2.12
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 and 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 and over up to (and including) 299 assessable units	2.12
B1.2.3	Domestic (flat) Local Market with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B1.2.4	Domestic (flat) Local Market with a plan area of 400 and 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	0.05
B1.4	Domestic (outbuildings) Local Market	0.93
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 and over up to (and including) 299 assessable units	2.12
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 and over up to (and including) 499 assessable units	2.67
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 and over up to (and including) 299 assessable units	2.12
B2.2.3	Domestic (flat) Open Market with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B2.2.4	Domestic (flat) Open Market with a plan area of 400 and 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	0.05
B2.4	Domestic (outbuildings) Open Market	0.93
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
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 (non-regulated financial services businesses)	44.65



Tax on Real Property (TRP) Category Codes and Tariffs 2020 - Guernsey

Code	Category Description - Buildings (continued)	Tariff (£)
B7.1	Horticulture (building other than a glasshouse)	0.05
B8.1	Horticulture (glasshouse)	0.05
B9.1	Agriculture	0.05
B10.1	Publicly owned non-domestic	Zero
B11.1	Exempt (buildings)	Zero
B12.1	Buildings - Penal Rate	Zero
B13.1	Development buildings (domestic)	0.93
B13.2	Development buildings (non-domestic)	6.40

Code	Category Description - Land	Tariff (£)
L1.1	Communal (flat) Local Market	0.24
L1.2	Communal (flat) Open Market	0.24
L1.3	Hostelry and Food Outlets	0.48
L1.4	Self-catering accommodation	0.48
L1.5	Motor and Marine trade	0.48
L1.6	Retail	0.48
L1.7	Warehousing	0.48
L1.8	Industrial	0.48
L1.9	Recreational and sporting premises	0.48
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)	0.74
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 (non-regulated financial services businesses)	1.60
L1.12	Utilities providers	0.48
L2.1	Approved development site	1.60
L3.1	Domestic Local Market	0.24
L3.2	Domestic Open Market	0.24
L3.3	Horticulture	0.24
L3.4	Agriculture	0.24
L3.5	Domestic Social Housing	Zero
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)	0.48