



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

Code	Category Description - Buildings	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 and over up to (and including) 299 assessable units	2.12
B1.1.3A	Domestic (whole unit) with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B1.1.4A	Domestic (whole unit) with a plan area of 400 and 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 and over up to (and including) 299 assessable units	2.12
B1.2.3A	Domestic (flat) with a plan area of 300 and over up to (and including) 399 assessable units	2.39
B1.2.4A	Domestic (flat) with a plan area of 400 and 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)	0.05
B1.4A	Domestic (outbuildings)	0.93
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	1.84
B2.1A	Not applicable	Zero
B2.1.2A	Not applicable	Zero
B2.1.3A	Not applicable	Zero
B2.1.4A	Not applicable	Zero
B2.1.5A	Not applicable	Zero
B2.2A	Not applicable	Zero
B2.2.2A	Not applicable	Zero
B2.2.3A	Not applicable	Zero
B2.2.4A	Not applicable	Zero
B2.2.5A	Not applicable	Zero
B2.3A	Not applicable	Zero
B2.4A	Not applicable	Zero
B2.5A	Not applicable	Zero
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	6.70
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 (non-regulated financial services businesses)	44.65



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Code	Category Description - Buildings (continued)	Tariff (£)
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)	0.93
B13.2A	Development buildings (non-domestic)	6.40

Code	Category Description - Land	Tariff (£)
L1.1A	Communal (flat)	Zero
L1.2A	Not applicable	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)	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 Local Market	Zero
L3.2A	Not applicable	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