



### Tax on Real Property (TRP) Category Codes and Tariffs 2022 - Guernsey

| Code   | Category Description - Buildings   | Tariff (£) |
|--------|--|------------|
| B1.1   | Domestic (whole unit) Local Market with a plan area of less than 200 assessable units  | 1.94       |
| B1.1.2 | Domestic (whole unit) Local Market with a plan area of 200 and over up to (and including) 299 assessable units               | 2.24       |
| B1.1.3 | Domestic (whole unit) Local Market with a plan area of 300 and over up to (and including) 399 assessable units               | 2.53       |
| B1.1.4 | Domestic (whole unit) Local Market with a plan area of 400 and over up to (and including) 499 assessable units               | 2.82       |
| B1.1.5 | Domestic (whole unit) Local Market with a plan area of 500 and over assessable units   | 3.10       |
| B1.2   | Domestic (flat) Local Market with a plan area of less than 200 assessable units  | 1.94       |
| B1.2.2 | Domestic (flat) Local Market with a plan area of 200 and over up to (and including) 299 assessable units                     | 2.24       |
| B1.2.3 | Domestic (flat) Local Market with a plan area of 300 and over up to (and including) 399 assessable units                     | 2.53       |
| B1.2.4 | Domestic (flat) Local Market with a plan area of 400 and over up to (and including) 499 assessable units                     | 2.82       |
| B1.2.5 | Domestic (flat) Local Market with a plan area of 500 and over assessable units   | 3.10       |
| B1.3   | Domestic (glasshouse) Local Market   | 0.05       |
| B1.4   | Domestic (outbuildings) Local Market   | 0.98       |
| B1.5   | Domestic (garaging and parking) (non-owner-occupied) Local Market  | 1.94       |
| B2.1   | Domestic (whole unit) Open Market with a plan area of less than 200 assessable units   | 1.94       |
| B2.1.2 | Domestic (whole unit) Open Market with a plan area of 200 and over up to (and including) 299 assessable units                | 2.24       |
| B2.1.3 | Domestic (whole unit) Open Market with a plan area of 300 and over up to (and including) 399 assessable units                | 2.53       |
| B2.1.4 | Domestic (whole unit) Open Market with a plan area of 400 and over up to (and including) 499 assessable units                | 2.82       |
| B2.1.5 | Domestic (whole unit) Open Market with a plan area of 500 and over assessable units  | 3.10       |
| B2.2   | Domestic (flat) Open Market with a plan area of less than 200 assessable units   | 1.94       |
| B2.2.2 | Domestic (flat) Open Market with a plan area of 200 and over up to (and including) 299 assessable units                      | 2.24       |
| B2.2.3 | Domestic (flat) Open Market with a plan area of 300 and over up to (and including) 399 assessable units                      | 2.53       |
| B2.2.4 | Domestic (flat) Open Market with a plan area of 400 and over up to (and including) 499 assessable units                      | 2.82       |
| B2.2.5 | Domestic (flat) Open Market with a plan area of 500 and over assessable units  | 3.10       |
| B2.3   | Domestic (glasshouse) Open Market  | 0.05       |
| B2.4   | Domestic (outbuildings) Open Market  | 0.98       |
| B2.5   | Domestic (garaging and parking) (non-owner-occupied) Open Market   | 1.94       |
| B3.1   | Domestic (whole unit) Social Housing   | 0.00       |
| B3.2   | Domestic (flat) Social Housing   | 0.00       |
| B3.3   | Domestic (glasshouse) Social Housing   | 0.00       |
| B3.4   | Domestic (outbuildings) Social Housing   | 0.00       |
| B3.5   | Domestic (garaging and parking) (non-owner-occupied) Social Housing  | 0.00       |
| B4.1   | Hostelry and food outlets  | 6.95       |
| B4.2   | Self-catering accommodation  | 4.35       |
| B4.3   | Motor and marine trade   | 6.00       |
| B4.4   | Retail   | 12.15      |
| B4.5   | Warehousing  | 6.45       |
| B4.6   | Industrial and workshop  | 5.15       |
| B4.7   | Recreational and Sporting premises   | 2.95       |
| B4.8   | Garaging and parking (non-domestic)  | 6.45       |
| B5.1   | Utilities providers  | 50.50      |
| B6.1   | Office and ancillary accommodation (regulated finance industries)  | 47.10      |
| B6.2   | Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB) | 34.55      |
| B6.3   | Office and ancillary accommodation (legal services)  | 47.10      |
| B6.4   | Office and ancillary accommodation (accountancy services)  | 47.10      |
| B6.5   | Office and ancillary accommodation NRFSB (non-regulated financial services businesses)                                       | 47.10      |



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| 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                     | 0.00       |
| B11.1 | Exempt (buildings)                              | 0.00       |
| B12.1 | Buildings - Penal Rate                          | 0.00       |
| B13.1 | Development buildings (domestic)                | 0.98       |
| B13.2 | Development buildings (non-domestic)            | 6.75       |

| Code    | Category Description - Land  | Tariff (£) |
|---------|--|------------|
| L1.1    | Communal (flat) Local Market   | 0.25       |
| L1.2    | Communal (flat) Open Market  | 0.25       |
| L1.3    | Hostelry and Food Outlets  | 0.51       |
| L1.4    | Self-catering accommodation  | 0.51       |
| L1.5    | Motor and Marine trade   | 0.51       |
| L1.6    | Retail   | 0.51       |
| L1.7    | Warehousing  | 0.51       |
| L1.8    | Industrial   | 0.51       |
| L1.9    | Recreational and sporting premises   | 0.51       |
| L1.10   | Office and ancillary accommodation (regulated finance industries)  | 1.68       |
| L1.11   | Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB) | 1.23       |
| L1.11.2 | Office and ancillary accommodation (legal services)  | 1.68       |
| L1.11.3 | Office and ancillary accommodation (accountancy services)  | 1.68       |
| L1.11.4 | Office and ancillary accommodation NRFSB (non-regulated financial services businesses)                                       | 1.68       |
| L1.12   | Utilities providers  | 0.51       |
| L2.1    | Approved development site  | 1.68       |
| L3.1    | Domestic Local Market  | 0.25       |
| L3.2    | Domestic Open Market   | 0.25       |
| L3.3    | Horticulture   | 0.25       |
| L3.4    | Agriculture  | 0.25       |
| L3.5    | Domestic Social Housing  | 0.00       |
| L3.6    | Publicly owned non-domestic  | 0.00       |
| L4.1    | Exempt (land)  | 0.00       |
| L5.1    | Land – Penal Rate  | 0.00       |
| L6.1    | Garaging and parking (non-domestic)  | 0.51       |