



Tax on Real Property (TRP) Category Codes and Tariffs 2023 - 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	2.46
B1.1.3	Domestic (whole unit) Local Market with a plan area of 300 and over up to (and including) 399 assessable units	2.85
B1.1.4	Domestic (whole unit) Local Market with a plan area of 400 and over up to (and including) 499 assessable units	3.24
B1.1.5	Domestic (whole unit) Local Market with a plan area of 500 and over assessable units	3.72
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	2.46
B1.2.3	Domestic (flat) Local Market with a plan area of 300 and over up to (and including) 399 assessable units	2.85
B1.2.4	Domestic (flat) Local Market with a plan area of 400 and over up to (and including) 499 assessable units	3.24
B1.2.5	Domestic (flat) Local Market with a plan area of 500 and over assessable units	3.72
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	2.46
B2.1.3	Domestic (whole unit) Open Market with a plan area of 300 and over up to (and including) 399 assessable units	2.85
B2.1.4	Domestic (whole unit) Open Market with a plan area of 400 and over up to (and including) 499 assessable units	3.24
B2.1.5	Domestic (whole unit) Open Market with a plan area of 500 and over assessable units	3.72
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	2.46
B2.2.3	Domestic (flat) Open Market with a plan area of 300 and over up to (and including) 399 assessable units	2.85
B2.2.4	Domestic (flat) Open Market with a plan area of 400 and over up to (and including) 499 assessable units	3.24
B2.2.5	Domestic (flat) Open Market with a plan area of 500 and over assessable units	3.72
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	7.45
B4.2	Self-catering accommodation	4.70
B4.3	Motor and marine trade	6.45
B4.4	Retail	13.05
B4.5	Warehousing	6.95
B4.6	Industrial and workshop	5.55
B4.7	Recreational and Sporting premises	3.15
B4.8	Garaging and parking (non-domestic)	6.95
B5.1	Utilities providers	54.30
B6.1	Office and ancillary accommodation (regulated finance industries)	50.65
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	43.90
B6.3	Office and ancillary accommodation (legal services)	50.65
B6.4	Office and ancillary accommodation (accountancy services)	50.65
B6.5	Office and ancillary accommodation NRFSB (non-regulated financial services businesses)	50.65



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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)	7.25

Code	Category Description - Land	Tariff (£)
L1.1	Communal (flat) Local Market	0.27
L1.2	Communal (flat) Open Market	0.27
L1.3	Hostelry and Food Outlets	0.55
L1.4	Self-catering accommodation	0.55
L1.5	Motor and Marine trade	0.55
L1.6	Retail	0.55
L1.7	Warehousing	0.55
L1.8	Industrial	0.55
L1.9	Recreational and sporting premises	0.55
L1.10	Office and ancillary accommodation (regulated finance industries)	1.81
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	1.56
L1.11.2	Office and ancillary accommodation (legal services)	1.81
L1.11.3	Office and ancillary accommodation (accountancy services)	1.81
L1.11.4	Office and ancillary accommodation NRFSB (non-regulated financial services businesses)	1.81
L1.12	Utilities providers	0.55
L2.1	Approved development site	1.81
L3.1	Domestic Local Market	0.27
L3.2	Domestic Open Market	0.27
L3.3	Horticulture	0.27
L3.4	Agriculture	0.27
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)	0.55