

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**7<sup>th</sup> November, 2023**

**Proposition No. P.2023/114**

**Policy & Resources Committee**

**The States of Guernsey Annual Budget for 2024**

**AMENDMENT**

Proposed by: Deputy P Roffey  
Seconded by: Deputy A Gabriel

1. To add the following at the end of Proposition 18:-

“provided that for enhanced TRP on unoccupied residential buildings (see paragraph 2.54) and unoccupied commercial buildings (see paragraph 2.55), the relevant periods during which a building has not been occupied as a person’s principal private residence or place of business, as the case may be, shall be 12 months in both cases.”

2. To add the following at the end of Proposition 20:-

“subject to substitution of clause 3(c)(iii) with the following:-

“(iii) **“unoccupied”** means -

- (a) in relation to a residential building, where it has not been occupied as a person’s principal private residence for a continuous period of at least 12 months ending on the 31<sup>st</sup> December of the year in respect of which property tax is calculated, except where the building is unoccupied for a reason set out in guidance made under section 45, and
- (b) in relation to a commercial building, where it has not been occupied as a place of business for a continuous period of at least 12 months ending on the 31<sup>st</sup> December of the year in respect of which property tax is calculated in accordance with guidance made under section 45, and for these purposes a **“place of business”**

means a place from which a business, employment or trade is carried out,"".

#### **Rule 4(1) Information**

- a) The propositions neither support nor detract from the States' strategic objectives and policy plans.
- b) In preparing the propositions, consultation has been undertaken with members of the Policy & Resources Committee and information has been obtained from officers working within the States' Treasury.
- c) The propositions have been submitted to the Law Officers for comment.
- d) The financial implications to the States of carrying the proposal into effect are unknown. It is not yet known how much revenue may be raised through the enhanced rate for unoccupied properties and no additional revenues from the enhanced rate were included in the 2024 Budget.

#### **Explanatory note**

We presume the purpose of the proposed enhanced rate of TRP on vacant properties is to deter owners from wilfully leaving them empty. But if a property becomes vacant, and requires considerable work during the void period, then 6 months is not deemed to be a reasonable length of time to complete such work before the penal rate kicks in.