

The Royal Court (Taxation of Real Property)

(Appeals) Order, 2013

THE ROYAL COURT, in exercise of the powers conferred upon it by sections 36(1) and 37 of the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007^a, and all other powers enabling it in that behalf, hereby orders:-

Period for appealing to Royal Court.

1. For the purposes of section 36(1) of the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, the period within which a person aggrieved by a decision of the Tax on Real Property Appeals Tribunal on a question of law may appeal therefrom to the Royal Court is 28 days immediately following the date of the Tribunal's decision.

Reference of points of law to Royal Court

2. For the purposes of section 37 of the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, the period within which a question of law arising in connection with the hearing and determination by the Tribunal of an appeal under section 31 or an application for further time under section 32(1)(b) may, if the Tribunal thinks fit, be referred for decision to the Royal Court is 28 days immediately following the date on which the Tribunal certifies that the question may properly be referred to the Royal Court in accordance with that section.

^a Ordinance No. XXXIII of 2007; amended by No. XXXVI of 2007; No. X of 2008; No. LVI of 2008; No. XLV of 2009; No. LIII of 2010; No. XLVIII of 2011; No. LI of 2012; Order in Council No. XIII of 2010; G.S.I. 2008 No. 54; G.S.I. 2010 No. 109; G.S.I. 2011 No. 40.

Interpretation.

3. (1) The Interpretation (Guernsey) Law, 1948^b applies to the interpretation of this Order as it applies to the interpretation of an enactment.

(2) Unless the context otherwise requires, a reference in this Order to any enactment is a reference thereto as from time to time amended, repealed and replaced, extended or applied.

Citation.

4. This Order may be cited as the Royal Court (Taxation of Real Property) (Appeals) Order, 2013.

Commencement.

5. This Order shall come into force on the 13th January, 2014.

^b Ordres en Conseil Vol. XIII, p. 355.