# The Occupier's Rate (Level for 2017) Ordinance, 2016

**THE STATES OF ALDERNEY**, in pursuance of their Resolution of the 19<sup>th</sup> October, 2016, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948, as amended a, hereby order -

## Level of Occupier's Rate for 2017.

1. The Occupier's Rate to be levied on real property in the calendar year 2017, pursuant to section 3 of the Alderney (Application of Legislation) Law, 1948, shall be levied, in respect of real property falling within a property description/usage specified in column 2 of the Schedule, at the rate per assessable unit specified in relation to that property description/usage in column 3 of the Schedule in respect of each assessable unit of the real property in question.

#### Interpretation.

2. In this Ordinance -

"assessable unit", in relation to real property, means the assessable units of the real property within the meaning of, and calculated in accordance with, the TRP Ordinance,

"property description/usage" shall be construed in accordance with the TRP Ordinance.

"**property reference**", in column 1 of the Schedule, shall be construed in accordance with the TRP Ordinance,

a Ordres en Conseil Vol. XIII, p. 448; Vol. XVI, pp. 124 and 126; Vol. XXIV, p. 210; Vol. XXIX, p. 299; Vol. XXX, p. 224.

"**the TRP Ordinance**" means the Taxation of Real Property (Guernsey and Alderney) Ordinance 2007<sup>b</sup>.

- (2) The Interpretation (Guernsey) Law,  $1948^{\mathbf{c}}$  applies to the interpretation of this Ordinance.
- (3) Any reference in this Ordinance to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

#### Citation.

**3**. This Ordinance may be cited as the Occupier's Rate (Level for 2017) Ordinance, 2016.

#### Commencement.

**4**. This Ordinance shall come into force on the 1<sup>st</sup> January, 2017.

Receuil d'Ordonnances Tome XXXII, p. 504; Tome XXXIII, pp. 45 and 674; Order in Council No. XIII of 2010; Guernsey Ordinance No. XLVIII of 2011 and No. XLI of 2015; G.S.I. No. 54 of 2008; No. 109 of 2010; No. No. 40 of 2011 and No. 51 of 2013.

c Ordres en Conseil Vol. XIII, p. 355.

### **SCHEDULE**

# PROPERTY REFERENCES, PROPERTY DESCRIPTION/USAGES AND RATE PER ASSESSABLE UNIT

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1	2	3
PROPERTY	PROPERTY	RATE PER
REFERENCE	DESCRIPTION/USAGE	ASSESSABLE
		UNIT
B1.1A	Domestic (whole unit)	£1.19
B1.2A	Domestic (flat)	£1.19
B1.3A	Domestic (glasshouse)	£0.60
B1.4A	Domestic (outbuildings)	£0.60
B1.5A	Domestic (garaging) (non-owner-occupied)	£1.19
B3.1A	Domestic (whole unit) Social Housing	£1.19
B3.2A	Domestic (flat) Social Housing	£1.19
B3.3A	Domestic (glasshouse) Social Housing	£0.60
B3.4A	Domestic (outbuildings) Social Housing	£0.60
B3.5A	Domestic (garaging and parking) (non-owner-	£1.19
	occupied) Social Housing	
B4.1A	Hostelry and food outlets	£1.29
B4.2A	Self-catering accommodation	£1.29
B4.3A	Motor and marine trade	£1.29
B4.4A	Retail	£1.29
B4.5A	Warehousing, storage facilities and hangers	£1.29
B4.6A	Industrial and workshop	£1.29
B4.7A	Recreational and sporting premises	£1.44
B4.8A	Garaging and parking (non-domestic)	£1.29
B5.1A	Utilities providers	£25.19
B6.1A	Office and ancillary accommodation (regulated finance industries)	£4.57
B6.2A	Office and ancillary accommodation	£2.26
	(other than regulated finance industries)	
B7.1A	Horticulture (building other than a glasshouse)	£0.27
B8.1A	Horticulture (glasshouse)	£0.27
B9.1A	Agriculture	£0.27
B10.1A	Publicly owned non-domestic (paragraphs (a)	£2.26
	to (d))	
B10.1A	Publicly owned non-domestic (paragraphs (e)	Zero
	and (f))	
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.1A	Development building (domestic)	£0.60
B13.2A	Development building (non-domestic)	£0.60