

# The Occupier's Rate (Level for 2019) (No. 2) Ordinance, 2018

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 19<sup>th</sup> December, 2018, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948<sup>a</sup>, and all other powers enabling them in that behalf, hereby order:-

## Level of Occupier's Rate for 2019.

1. The Occupier's Rate to be levied on real property in the calendar year 2019, 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, unless the context requires otherwise -

"**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,

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<sup>a</sup> Ordres en Conseil Vol. XIII, p. 448 as amended by Vol. XVI, pp. 124 and 126; Vol. XXIV, p. 210; Vol. XXIX, p. 299; Vol. XXX, p. 224 and Vol. XXXVII, p. 251, Guernsey Ordinance No. XXXIII of 2003, No. XXXIII of 2007; and No. IX of 2016. See also Order in Council No. X of 2006.

"**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, and

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

**Repeal.**

3. The Occupier's Rate (Level for 2019) Ordinance, 2018<sup>c</sup> is repealed.

**Citation.**

4. This Ordinance may be cited as the Occupier's Rate (Level for 2019) (No. 2) Ordinance, 2018.

**Commencement.**

5. This Ordinance shall come into force on the 1<sup>st</sup> January, 2019.

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<sup>b</sup> Guernsey Ordinance No. XXXIII of 2007; as amended by Order in Council No. XIII of 2010; and Guernsey Ordinance Nos. X and LVI of 2008; No. XLV of 2009; No. LIII of 2010; No. XLVIII of 2011; No. XIII of 2012; No. LI of 2012; No. XXVII of 2013; No. XLI of 2014; No. XLI of 2015; No. IX of 2016; No. XXXII of 2016; No. XXXII of 2017; No. XXXI of 2018; G.S.I. No. 54 of 2008; No. 109 of 2010; No. 40 of 2011 and No. 51 of 2013.

<sup>c</sup> Approved by the States of Alderney on the 10<sup>th</sup> October, 2018.

SCHEDULE

Sections 1 and 2(1)

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

1 PROPERTY REFERENCE	2 PROPERTY DESCRIPTION/USAGE	3 RATE PER ASSESSABLE UNIT
B1.1A	Domestic (whole unit) with a plan area of less than 500 assessable units	£1.33
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	£1.33
B1.2A	Domestic (flat) with a plan area of less than 500 assessable units	£1.33
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	£1.33
B1.3A	Domestic (glasshouse)	£0.67
B1.4A	Domestic (outbuildings)	£0.67
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.33
B3.1A	Domestic (whole unit) Social Housing	£1.33
B3.2A	Domestic (flat) Social Housing	£1.33
B3.3A	Domestic (glasshouse) Social Housing	£0.67
B3.4A	Domestic (outbuildings) Social Housing	£0.67
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	£1.33
B4.1A	Hostelry and food outlets	£1.33
B4.2A	Self-catering accommodation	£1.33
B4.3A	Motor and marine trade	£1.33
B4.4A	Retail	£1.33
B4.5A	Warehousing, storage facilities and hangars	£1.33
B4.6A	Industrial and workshop	£1.33
B4.7A	Recreational and sporting premises	£1.55
B4.8A	Garaging and parking (non-domestic)	£1.33

B5.1A	Utilities providers	£27.08
B6.1A	Office and ancillary accommodation (regulated finance industries)	£2.43
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and non-regulated financial services businesses)	£2.43
B6.3A	Office and ancillary accommodation (legal services)	£2.43
B6.4A	Office and ancillary accommodation (accountancy services)	£2.43
B6.5A	Office and ancillary accommodation (non-regulated financial services businesses)	£2.43
B7.1A	Horticulture (building other than a glasshouse)	£0.29
B8.1A	Horticulture (glasshouse)	£0.29
B9.1A	Agriculture	£0.29
B10.1A	Publicly owned non-domestic (paragraphs (a) to (d))	£2.43
B10.1A	Publicly owned non-domestic (paragraphs (e) and (f))	Zero
B11.1A	Exempt (buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.1A	Development building (domestic)	£1.33
B13.2A	Development building (non-domestic)	£1.33