

Guidance for landlords

The new Property Tax bill will be sent to the landlord as the property owner. Currently, the TRP bill is sent to the owner and the Occupier's Rate to the occupier.

Arrangements between landlord and tenants are private contract matters and it is for both parties to agree how to reflect the new property tax cost in any tenancy agreement. The time prior to implementation provides the opportunity for any changes to agreements to be managed well in advance. If no adjustments are made by landlords, they will have a greater expense and tenants will benefit from paying no occupier's rate.

The Tax Office has ruled that the Alderney Property Tax is a tax on property ownership and consistent with TRP, will not be an allowable expense for tax purposes.