

The Court of Alderney

(Alderney Property Tax) (Appeals) Order, 2020

THE COURT OF ALDERNEY, in exercise of the powers conferred upon it by sections 38(1) and 39 of the Alderney Property Tax Ordinance, 2020^a, and all other powers enabling it in that behalf, hereby orders:-

Period for appealing to Court of Alderney.

1. For the purposes of section 38(1) of the Alderney Property Tax Ordinance, 2020, the period within which a person aggrieved by a decision of the Alderney Property Tax Appeals Tribunal on a question of law may appeal therefrom to the Court of Alderney is 28 days immediately following the date of the Tribunal's decision.

Reference of points of law to Court of Alderney.

2. For the purposes of section 37 of the Alderney Property Tax Ordinance, 2020, the period within which a question of law arising in connection with the hearing and determination by the Alderney Property Tax Appeals Tribunal of an appeal under section 33 or an application for further time under section 34(1)(b) may, if the Tribunal thinks fit, be referred for decision to the Court of Alderney is 28 days immediately following the date on which the Tribunal certifies that the question may properly be referred to the Court of Alderney in accordance with that section.

Citation.

3. This Order may be cited as the Court of Alderney (Alderney Property Tax) (Appeals) Order, 2020.

^a Ordinance approved by the States of Alderney on the 9th September, 2020.

Commencement.

4. This Order shall come into force on the 1st January, 2021.