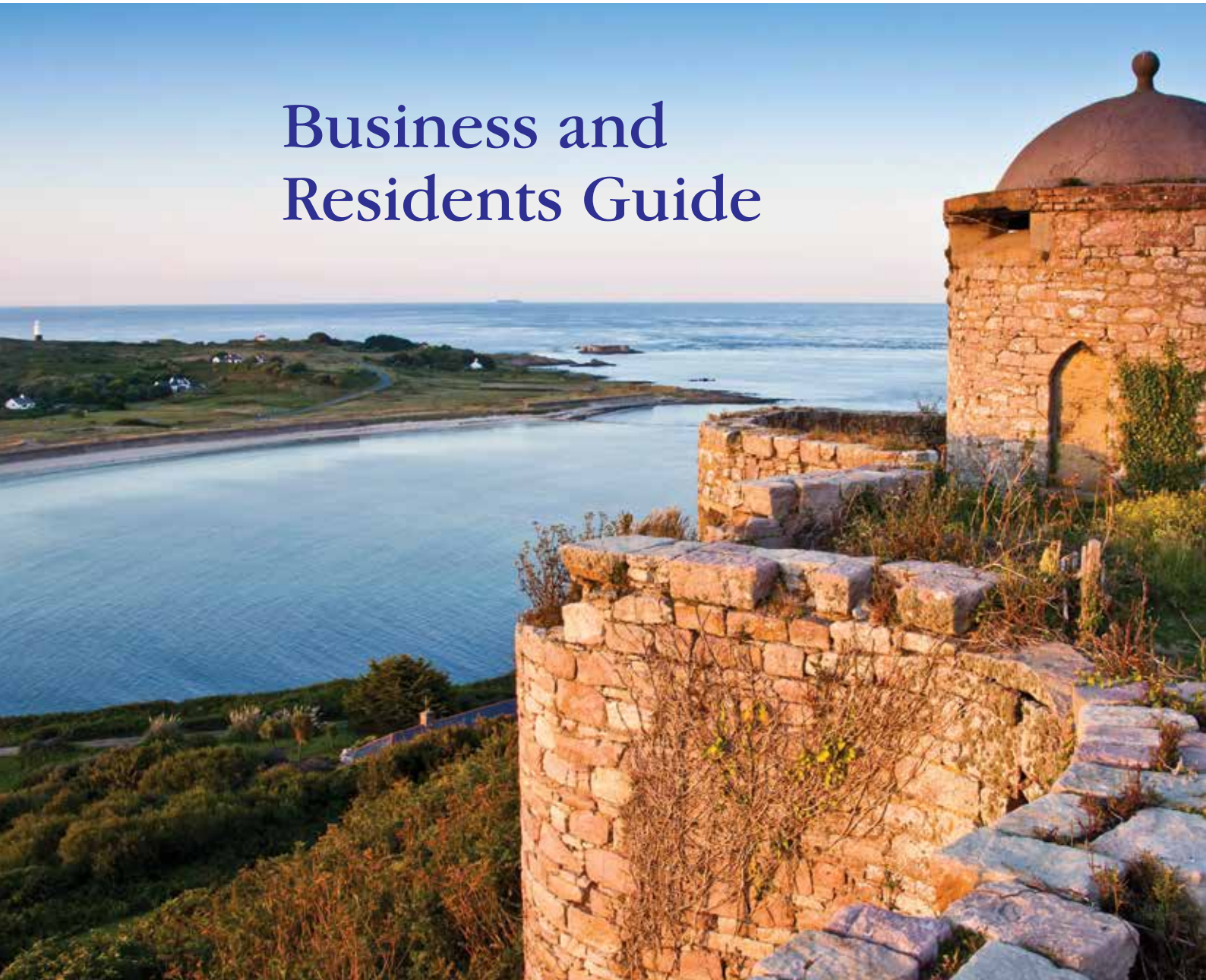




ALDERNEY

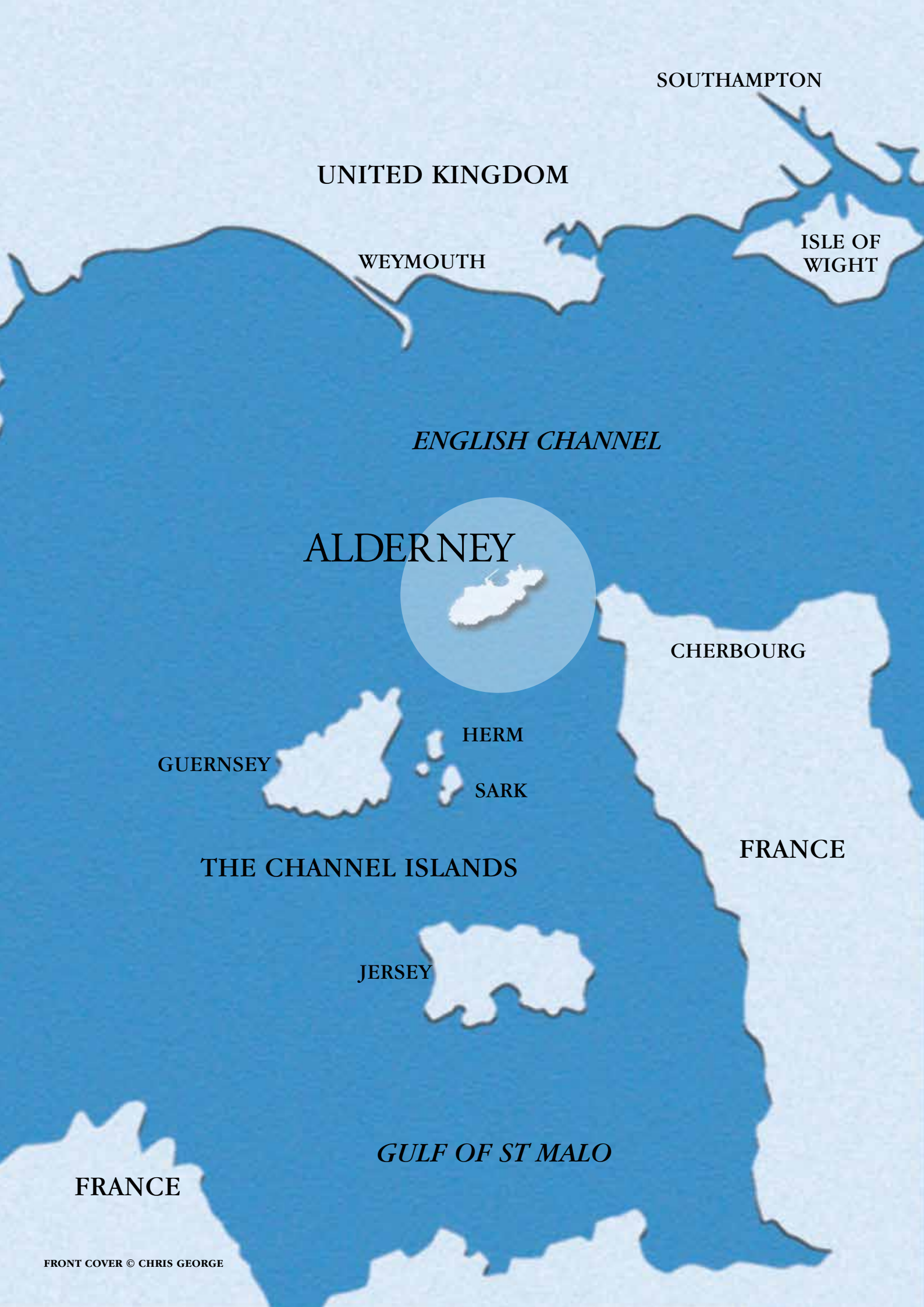
CHANNEL ISLANDS

Business and Residents Guide



www.alderney.gov.gg





SOUTHAMPTON

UNITED KINGDOM

WEYMOUTH

ISLE OF
WIGHT

ENGLISH CHANNEL

ALDERNEY

CHERBOURG

GUERNSEY

HERM

SARK

THE CHANNEL ISLANDS

FRANCE

JERSEY

GULF OF ST MALO

FRANCE

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The information contained within should be regarded as A GUIDANCE ONLY and should not be viewed as a complete and authoritative statement. Further information, or any queries, should be addressed to the States of Alderney General Office where the staff will be happy to deal with your queries, or, will be able to transfer your call to the relevant department.

At the time of printing (Feb 2012) every effort was made to ensure that the information given is accurate, but no legal responsibilities are accepted for any errors or omissions.



An Introduction to Alderney

Alderney, the third largest of the Channel Islands, lies just 8 miles off the Normandy coast of France and is the nearest to the mainland of Britain. Yet, despite its closeness to France and the UK, the inhabitants of this charming and tranquil island enjoy an enviable laid-back lifestyle and unique quality of life.

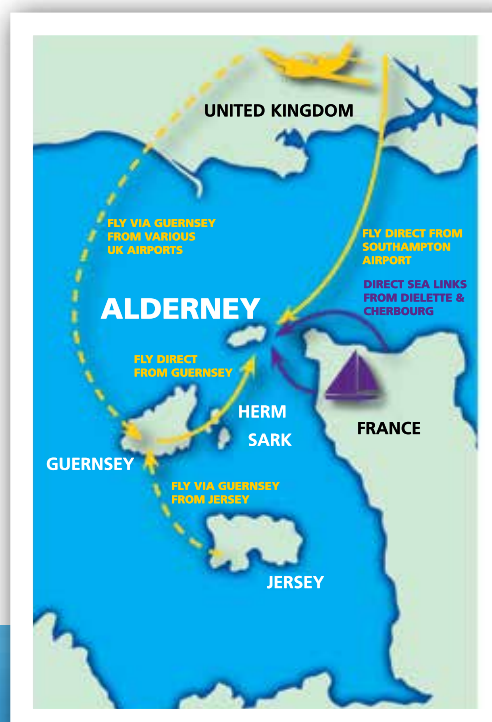
Alderney has owed allegiance to the English crown for over 900 years. The island is outside the EU and is also a British off-shore tax alternative to the larger islands. Alderney has its own independent judiciary, a stable government and boasts a well-balanced economy generated by its fledgling offshore finance industry, its rapidly growing e-commerce and e-gaming sectors and its traditional tourism and fishing industries.

Alderney is just 3½ miles (5km) long and 1½ miles (3km) at its widest point. The island's permanent population of 2,400 people is composed of indigenous islanders and British as well as cosmopolitan settlers who have found it easy to integrate into this small society of friendly, welcoming and interesting people.

Alderney has a great deal to offer, including a quiet, relaxing lifestyle amidst beautiful surroundings and a generally warmer climate than that of the UK.

The island has a small, well managed airport with three operational runways and handles over 70,000 passengers a year arriving by scheduled or charter flights from Southampton, Guernsey, Jersey (via Guernsey), or by private aircraft from the UK and the Continent.

Low landing fees, VAT-free avgas and duty-free services make Alderney's airport - which has been operating since 1936 - a particularly attractive landing spot for private aviators.



An Introduction to Alderney

Braye Harbour, the gateway to the Channel Islands and France, accommodates a passenger ferry from France and Guernsey and cargo vessels. The island is a popular first port of call which welcomes thousands of yachtsmen from all over Europe every year.

The capital of Alderney is the delightful town of St Anne. Its shops and various businesses cater for most modern-day needs and the island's many excellent restaurants offer value for money.

Leisure interests are well catered for with a number of clubs and societies. The island has a scenic, professionally maintained golf course and offers some of the finest sea-fishing in the Channel Islands. Surfing, tennis, horse riding, bowls and cricket are all popular pastimes.

The majority of Christian denominations are catered for on the island.

The currency is Sterling, with the States issuing, via the Royal Mint, a range of the island's own coinage, primarily for the numismatic market. Alderney also issues its own stamps which are produced by the Guernsey Post Office.

For more information about island life, please refer to the Alderney Tourism brochure or visit the States of Alderney official websites www.visitalderney.com and www.alderney.gov.gg





Business in Alderney

Welcome to the Alderney Business and Residents Guide, the first section of this guide focuses on providing comprehensive information about setting up and conducting business on the island, with the second section concentrating on giving advice about how to become a resident.

In summary, the “Alderney Offer” is set out below:

Company Advantages

- Well-structured, user-friendly company law
- Excellent telecommunications infrastructure
- Offshore company benefits
- NO corporation tax
- Local, professional advice available

Favourable Personal Taxation

- NO VAT
- NO capital gains tax
- NO inheritance tax
- Maximum 20 per cent income tax

Open Housing Policy

- The only Channel Island that operates an open policy
- Pricing on a par with SE England
- Good selection of residential & commercial property

Idyllic Lifestyle

- Low crime rate
- Safe environment for children
- Stress-free, relaxing and healthy atmosphere
- In excess of 25 sport and leisure clubs
- World famous yachting, boating and fishing

An Introduction to Business and eCommerce

WHY ALDERNEY

Alderney is strategically placed to provide businesses with excellent opportunities for eCommerce. For a growing community of ambitious entrepreneurs Alderney offers a compelling mix of state-of-the art technical resources, a supportive government, low taxation and a unique family-focussed lifestyle.

QUALITY OF LIFE

‘Work-life balance’ is a contemporary expression, often found in personal development publications to explain why a successful working life also requires a fulfilling private life to achieve happiness. Of course this is not rocket science, but many people who are hungry for commercial success forget to focus on family and friends as much as they do on clients and suppliers. If you feel that you will miss the three-hour daily commute, the seven-mile tailback on the M4 or not seeing your children grow up then Alderney is obviously not for you.

THE PERFECT PLACE FOR YOUNG FAMILIES

Alderney resident and entrepreneur Alan Friedman, relocated his business to Alderney in January 2007 selling car parts online. Mr Friedman said “Our family life is so different now, we live by the beach, we spend 10 minutes a week in the car instead of 10 hours. Also, there is a real sense of community so it is a perfect place for young families to live.”

“We love the freedom here - freedom to leave our door and car unlocked, to let our children grow up and feel safe, and to feel that as a business owner we’re working for ourselves as opposed to giving everything away to the UK government!”

In summary, Alderney offers its residents an exceptional quality of life and is a wonderful place to bring up young children.

For more information about life in Alderney please visit the States of Alderney’s official websites **www.visialderney.com** and **www.alderney.gov.gg**

If you would like to read Alan Friedman’s story please email marketing@alderney.gov.gg



An Introduction to Business and eCommerce

REGULATORY ENVIRONMENT

The Channel Islands are renowned for the stability of government and for the highest standards of regulation, accompanied by a sound judicial system. The island's government has introduced legislation to facilitate the development of eCommerce on the island and to support the electronic transactions of business, in straightforward, non-bureaucratic form, thus providing an ideal framework.

IN EUROPE, BUT OUTSIDE THE EU

The Bailiwick of Guernsey/Alderney is neither a member state nor an associate member of the European Union ("EU"). It has a special relationship with the EU which is set out in Protocol 3, based on Article 299(6)(c) of the European Treaty. The Island's constitutional position is laid down by Protocol 3 and cannot be changed unless that Protocol is changed by unanimous decision of all member states of the EU. Under the Protocol, Guernsey/Alderney is within the Common Customs Area and the Common External Tariff of the EU, allowing the free movement of goods within the Customs Union and the application of competition and state aid rules regarding trade in agriculture and fisheries products, as further specified in Regulation 706/73. The Island is not subject to EU provisions concerning the free movement of capital, persons and services although Protocol 3 prohibits the discrimination by the Island between nationals of EU Member States.

SIGNIFICANT TAX ADVANTAGES

- 0% standard tax rate on company profits from 2008 (10% on Banking activities, 20% on Utilities and 20% on Guernsey/Alderney property income)
- Low personal income tax (20%) and generous personal allowances on income of persons who live on the island
- No taxes on trusts whose beneficiaries live outside the island
- No Value Added Tax on goods imported from any EU country
- Professional advice is readily available from local accountancy practices who are also able to advise on setting up of Alderney-registered companies

For further information concerning Zero-10 issues, please check our website or write to:

**Director
Income Tax Office
P O Box 37, 2 Cornet Street, St Peter Port,
Guernsey GY1 3AZ**
Tel: +44 (0)1481 724711
www.gov.gg/tax

An Introduction to Business and eCommerce

INFRASTRUCTURE

Alderney has the perfect infrastructure to give small to medium sized businesses what they need and there is a natural fit with eCommerce companies and geographically portable businesses. The island's business environment, in particular its user-friendly company law, has been a key factor in the success of the island's eGaming industry which is world renowned. The island is also very close to the international offshore finance centres of Guernsey and Jersey so there is a tremendous amount of knowledge and expertise just a few miles away.

At present, the most common of eCommerce businesses found on Alderney are those associated with eGaming, many of which are back-office operations. However, there are a number of other entrepreneurial businesses operating on the island.

BUSINESS SUPPORT

Alderney's other major strengths lie in the presence of good business support. The island has no shortage of specialist legal, banking and accountancy expertise on hand and a sound system of company law is in place regulated by the Guernsey Financial Services Commission. In addition, company incorporation is not subject to unnecessary delays, set up costs are low and Alderney is in quick and easy reach of the other islands.

TELECOMMUNICATIONS

Alderney benefits from the development of telecommunications infrastructure and data-centre facilities provided by a number of telecommunication companies.

Cable & Wireless Guernsey Ltd
Telecoms House, PO Box 3, Upland Road,
St. Peter Port, Guernsey GY1 3AB

Tel: +44 (0)1481 700700
Fax: +44 (0)1481 724640
Email: contact@surecw.com
www.surecw.com

JT Global
24 High Street, St. Peter Port,
Guernsey GY1 2JU

Tel: +44 (0)1481 882345
www.jtglobal.com/Guernsey/Business

Airtel-Vodafone
45 High Street, St Peter Port, Guernsey

Tel: +44 (0)1481 520121
Email: enquiry@airtel-vodafone.gg
www.airtel-vodafone.com





A Guide to Alderney Companies

USER FRIENDLY COMPANY LAW

The Alderney Company Law was completely re-written in 1994. The result is a modern, user-friendly piece of legislation that is ideally suited to today's eCommerce entrepreneurs.

In summary, the main features of The Companies (Alderney) Law 1994 are:

- **Only one shareholder required**
- **Simplified filing procedures**
- **Unlimited 'Objects' clause**
- **Inherent Flexibility**
- **Low setting up costs**

A more detailed description is as follows:

THE COMPANIES (ALDERNEY) LAW 1994

The Companies (Alderney) Law 1994, came into force in mid-1995.

Its main features are:

- A minimum membership of one person
- Incorporation by registration
- Provision for the application of standard form articles if required
- Distinction between public and private companies
- Provision for companies limited by guarantee
- Provision for companies with a share capital and limited by guarantee ("Hybrid" companies)
- Provision for the adoption of pre-incorporation contracts
- Provision for share capital in any currency
- Issue of fractional shares and shares of no par value
- Provision for redeemable shares
- Provision for purchase of own shares
- Simplified accounting records for private companies without the need to appoint an auditor
- Private companies may have a minimum of one director and a secretary

- Reduction of share capital subject to Court approval
- General meetings may be held anywhere and private companies may dispense with AGMs
- Provision for resolutions of members and directors in writing
- Modern provisions for amalgamations, arrangements, investigations and winding up

CONFIDENTIALITY

- Alderney companies are under the general supervision of the Bailiwick of Guernsey Financial Services Commission as well as the Alderney Registrar of Companies.
- The Commission receives details of the beneficial owners; this information is held in confidence and is not a matter of public record.
- The only information available to the public is that recorded on the Register of Companies which will include the memorandum and articles of association, the share capital, the names and addresses of the directors and registered shareholders, and particulars of any special resolutions.
- Anonymity may be increased through the use of local resident directors and nominee shareholders.
- The reason for confidential disclosure to the commission of the beneficial ownership of any new company is the exclusion of incorporation by persons who are known to have been involved in illegal or other undesirable activities.
- The disclosure requirement can usually be completed in a matter of hours and need have no serious effect on the time taken to incorporate.

For further information contact:

The Greffier
The Court House, QE2 Street
Alderney GY9 3TB

Tel: +44 (0)1481 822817

Fax: +44 (0)1481 823709

Email: sarah.kelly@gov.gy

Employment Permits

EMPLOYMENT

For UK or EU citizens wishing to settle and work in Alderney, an Employment Permit system operates.

Anyone seeking gainful employment requires a work permit, although certain categories of employment are exempt.

Citizens of a non-EU country must apply to the Immigration and Nationality Department, Guernsey for a working visa and should check with their nearest British Embassy or High Commission.

APPLICATION PROCEDURE

Please use this document as **guidance only**. For full details please refer to the Employment Permits (Alderney) Law 1975, as amended:

The procedure for potential employees is as follows:

1. You need to have been offered a job prior to applying for an Employment Permit.
2. If you have been offered a job, you will need to apply for an Employment Permit before you can take up any gainful employment. **Application forms for Employment Permits are available from the States General Office, The Island Hall, Alderney, GY9 3AA.**



Employment Permits

3. The application form must be completed in full and countersigned by your employer. You will be required to disclose and give details of every offence of which you have ever been convicted, however minor, including traffic offences or offences committed whilst a juvenile. "Spent" convictions must also be shown.
4. Submit your application with the correct fee payable to the States General Office. Please note that you will be required to produce some form of photographic identification with a first application.
5. Your application will be processed by the States of Alderney who are empowered to grant or refuse an employment permit.
6. On average it takes between 7-14 days for the entire process to be completed, subject to all relevant papers having been submitted.
7. **Under no circumstances should you commence any employment unless you are in possession of a valid employment permit.**
8. Any change of job or additional job must be added to your employment record. A new form must be completed and signed by your new employer.
9. The States of Alderney has the right to revoke an employment permit if circumstances, which justified the grant or renewal of the permit, have been changed.

For further information on the requirement for an employment permit and the exempted categories of employment please contact the Chief Executive's Office, who will be more than happy to assist with your enquiries.

For further details please contact:

**The States of Alderney
Chief Executive's Office
P.O. Box 1
Alderney GY9 3AA**

**Tel: +44 (0)1481 822816
Fax: +44 (0)1481 824447
Email: ceo@alderney.gov.gg**



Property Market

Alderney boasts a mature property market and is perhaps the easiest of the Channel Islands in which to purchase residential or commercial property. There are few restrictions on ownership of land or property, or the occupancy of existing dwellings.

Any citizen of a country within the European Union or Commonwealth can buy property in Alderney. Anyone who is not a subject of Her Majesty, or does not hold a Commonwealth or E.U. passport, at present by law, cannot purchase property unless permission is applied for and granted by the Court of Alderney and the Lieutenant Governor.

BUYING/LEASING PROPERTY

Any of the following Alderney-based estate agencies will be able to provide comprehensive lists of available office space for rent or purchase, and also offer a professional property management service. More detailed information is listed on their respective websites.

ESTATE AGENCIES/PROPERTY MANAGEMENT

Alderney Estate Agency

Martyn House, 41 Victoria Street, Alderney GY9 3TA

Tel: +44 (0)1481 823110, or 823425

Fax: +44 (0)1481 822304

Email: alderneyestateagency@cwgsy.net

www.alderneyestateagency.com

Bell & Co Ltd.

3 Victoria Street, Alderney GY9 3UF

Tel: +44 (0)1481 822562 or 823117

Fax: +44 (0)1481 823606 or 824004

Email: info@bellandcoalderney.com

www.bellandcoalderney.com

Mitchell & Partners Ltd.

Foyle, Allee es Fees, Alderney GY9 3XD

Tel: +44 (0)1481 823277

Email: mitchells@alderney.com

www.housesforsale.alderney.com

Further general information is published on the States of Alderney official website www.alderney.gov.gg

COMPANY REGISTRAR

The Greffier

The Court House, QE2 Street, Alderney GY9 3TB

Tel: +44 (0)1481 822817

Fax: +44 (0)1481 823709

Email: sarah.kelly@gov.gg



Directory of Services & Advisers

Accountancy Practices

In addition to standard accountancy and audit work, several well-established professional accountancy practices offer company incorporation and administration services as well as a wide range of expatriate and offshore services.

Century Accounting Limited
Accountants & Business Advisors
Century House, Victoria Street, St Anne
Alderney GY9 3UF

Tel: +44 (0)1481 822020
Fax +44 (0)1481 822134
Email: CAL@Century.gg
www.century.gg

Noone & Associates
Accountants & Business Advisors
Tel: +44 (0)1481 823869
Email: info@accounts.gg
www.accounts.gg

Accounting & Administrative Support Services

Carey Group
Millennium House, Ollivier Street
Alderney GY9 3 TD

Tel: +44 (0)1481 824727
Fax: +44 (0)1481 823963
Email: info@careygroup.gg
www.careygroup.gg

Business Services

Alderney Printers Limited
Litho Printers & Secretarial Services
Le Val, Alderney GY9 3 UL

Tel: +44 (0)1481 822179
Fax: +44 (0)1481 823697
Email: printers@alderney.ws
alderneyprinters@hotmail.co.uk

Bridget Postlethwaite
Secretarial & Book-Keeping Services
"Foyle", Allee es Fees, Alderney GY9 3XD
Tel: +44 (0)1481 823277
Email: mitchells@alderney.com

Business & Pleasure (C.I.) Ltd
Corporate Hospitality/Events
Alderney GY9 3UU

Tel: +44 (0)1481 823448
Fax: +44 (0)1481 823804
Email: admin@businessandpleasure.co.uk
www.businessandpleasure.co.uk

E-Gaming

The Fort Group
E-gaming Advisers – Specialists
Inchalla, Le Val
Alderney GY9 3UL

Tel: +44 (0)1481 822795
Fax: +44 (0)1481 823491
Email: helen.ackrill@thefortgroup.com

IT Support/Services

Paul Southcott
PO Box 110, Alderney GY9 3DX
Tel: +44 (0)1481 824444
Email: info@alderney.ws
www.alderney.ws

Nigel Roberts
4-5 St Anne's Walk, Alderney GY9 3JZ
Tel: +44 (0)1481 822800
Email: hostmaster@isles.net
www.channelisles.net

Patrick Whyte
Alderney GY9 3YB

Tel: +44 (0)1481 823396
Mob: +44 (0)7911 712933

Wayne Russell
Alderney GY9 3YR

Tel: +44 (0)1481 822955
Email: wayne@russellsoft.co.uk

Directory of Services & Advisers

Banking

INTERNATIONAL BANKING

Alderney operates with the same modern banking, insurance and investment laws as Guernsey and, as part of the Bailiwick, has received designated territory status under section 270 of the UK Financial Services & Markets Act 2000.

The following banks currently represented on the island provide a full banking service.

HSBC Bank PLC
Victoria Street, Alderney, GY9 3BJ

Tel : +44 (0)1481 717770
Fax : +44 (0)1481 822660
www.hsbc.co.uk

Lloyds TSB Offshore Ltd
Victoria Street, Alderney GY9 3TA

Tel : +44 (0)1481 822340
Fax : +44 (0)1481 823176

NatWest
Victoria Street, Alderney, GY9 3AG
Tel : +44 (0)1481 82268
Fax : +44 (0)1481 822377
www.natwest.com

ADDITIONAL INFORMATION

For further information on the above businesses and practices go to the States of Alderney official website www.alderney.gov.gg

Legal Services

COMPANY FORMATION AND REGISTRATION

Alderney has a sound judicial system. The Court of Alderney deals with all civil matters and is administered by six Jurats and a Chairman.

Appeals are made to the Royal Court in Guernsey and then to the Court of Appeal and, ultimately, to the Judicial Committee of the Privy Council.

LEGAL PRACTICES

Professional and expert knowledge and assistance are provided by a number of well-established and highly reputable legal firms, banking, and accountancy groups on the island.

ALDERNEY ADVOCATES AND NOTARY PUBLIC

Alderney's legal practices provide a full range of services to individual and corporate clients. Guernsey firms of accountants and lawyers, as well as overseas lawyers, also have offices in Alderney. Contact details are as follows:

Collas Crill
J.B Green, P. Nettleship

PO Box 140, Glatigny Court, Glatigny Esplanade
St Peter Port, Guernsey GY1 4EW

Tel: +44 (0)1481 723191
Fax: +44 (0)1481 711880
Email: guernsey@collascrill.com
www.collascrill.com

Directory of Services & Advisers

Legal Services

INTELLECTUAL PROPERTY

Stanleys Ltd

Intellectual Property Consultants, Chartered Patent Attorneys, European Patent Attorneys & Registered Trade Mark Agents

PO Box 62, Alderney GY9 3JU

Tel: +44 (0)1481 824411

Fax: +44 (0)1481 824422

Email: david@stanleys.co.uk

www.stanleys.co.uk

Collas Crill IP

J. Romer, D.Evans

PO Box 140, Gategny Court, Gategny Esplanade
St Peter Port, Guernsey GY1 4EW

Tel: +44 (0)1481 734220

Fax: +44 (0)1481 713101

Email: ip@collascrillip.com

www.collascrillip.com

Alderney Trustees Ltd

Preparation of Wills, Probate & Estate Administration

The Old Presbytery, Alderney GY9 3TF

Tel: +44 (0)1481 822828

Fax: +44 (0)1481 822065

Email: lois@alderneytrustees.com

Company Formation & Registration Services

Century Management Ltd

Registered Fiduciary

Century House, 12 Victoria Street, Alderney GY9 3UF

Tel: +44 (0)1481 822020

Fax: +44 (0)1481 822134

Email: CML@Century.gg

www.century.gg

Corporate Services (Alderney) Ltd

Registered Fiduciary

The Old Presbytery, Alderney GY9 3TF

Tel: +44 (0)1481 822828

Fax: +44 (0)1481 822065

Email: fay@alderneycorporateservices.com

www.alderneycorporateservices.com

Fort Management Services Ltd

Company Formation & Registration Services

Inchalla, Le Val, Alderney GY9 3UL

Tel: +44 (0)1481 822795

Fax: +44 (0)1481 823491

Email: helen.ackrill@thefortgroup.com

www.thefortgroup.com

Stenham Ltd

La Corvée House, La Corvée, Alderney GY9 3TQ

Tel: +44 (0)1481 822763

Fax: +44 (0)1481 823390

Email: infoci@stenhamci.com

www.stenham.com

Trust Services

Century Trustees Ltd

Registered Fiduciary

Century House,

12 Victoria Street, Alderney GY9 3UF

Tel: +44 (0)1481 822020

Fax: +44 (0)1481 822134

Email: ctl@century.gg

www.century.gg

Stenham Trustees Ltd

Offshore Trusts & Companies Administration

La Corvée House, La Corvée, Alderney GY9 3TQ

Tel: +44 (0)1481 822763

Fax: +44 (0)1481 823390

Email: infoci@stenhamci.com

www.stenham.com

Financial Advisers/Services

Anthony Le Blanc & Partners Ltd

Independent Financial Advisers

Les Houx Trois

Valongis, Alderney GY9 3YW

Tel: +44 (0)1481 822978

Fax: +44 (0)1481 823913

E-mail: leblanc@cwgsy.net

www.leblanc.co.uk

Fort Wealth Management Ltd

Financial Services

Inchalla

Le Val, Alderney GY9 3UL

Tel: +44 (0)1481 822795

Fax: +44 (0)1481 823491

Email: helen.ackrill@thefortgroup.com

www.thefortgroup.com

Insurance Companies / Brokers

RA Rossborough (Guernsey) Ltd
Alderney Branch Office,
PO Box 30, 11 Victoria Street,
St. Anne, Alderney GY9 3UF

Tel: +44 (0)1481 823242
Fax: +44 (0)1481 823559
Email: fwebster@rossboroughgroup.co.uk
www.rossboroughs.co.uk

The Islands' Insurance Brokers Ltd
17 Victoria Street, Alderney GY9 3TA

Tel: +44 (0)1481 824100
Fax: +44 (0)1481 824210
Email: alderney@islands-insurance.com
www.islands-insurance.com

Alderney financial services businesses are under the general supervision of the Bailiwick of Guernsey Financial Services Commission, a statutory body responsible for ensuring that the finance industry on Guernsey, Sark and Alderney is well regulated.

Tel: +44 (0)1481 712706
Fax: +44 (0)1481 712010
Email: info@gfsc.gg



Official Contacts

STATES OF ALDERNEY

General Office

PO Box 1, The Island Hall, Royal Connaught Square
Alderney. GY9 3AA. Channel Islands.

Tel: +44 (0)1481 822811
www.alderney.gov.gg

Chief Executive

Tel: +44 (0)1481 822816
Fax: +44 (0)1481 824447
Email: ceo@alderney.gov.gg

States Treasurer

Tel: +44 (0)1481 822811
Fax: +44 (0)1481 823245
Email: states@alderney.gov.gg

Marketing & PR Manager

Tel: +44 (0)1481 825536
Fax: +44 (0)1481 822436
Email: marketing@visitalderney.com

COURT OF ALDERNEY

The Greffier

Company & Land Registrar

The Court House, QE2 Street, Alderney GY9 3AA

Tel: +44 (0)1481 822817
Fax: +44 (0)1481 823709
Email: sarah.kelly@gov.gg
www.alderney.gov.gg

ALDERNEY CHAMBER OF COMMERCE

P.O. Box 74, Alderney GY9 3UR

Email: info@alderneychamber.com
www.alderneychamber.com



The following pages
contain comprehensive
information on becoming
a new resident in Alderney



The Government of Alderney

The Channel Islands are self-governing dependencies of the Crown, but they are not part of the United Kingdom, nor are they part of the European Union.

Alderney is a self-governing, democratic territory and one of the constitutive islands of the Bailiwick of Guernsey.

The United Kingdom looks after the Channel Islands in the fields of Foreign Affairs, Defence, Fisheries Protection and the islands' association with the European Union (EU).

The States of Alderney (the legislature) consists of a President and ten States Members. The President chairs the monthly meetings of the States and stands for election every four years. States Members also hold office for a period of four years and every two

years there is an "Ordinary" election in which five of the sitting members offer themselves for re-election. Thus continuity at all levels is maintained and represents a stable, experienced parliamentary body.

Routine matters of Government are performed by three States Committees - Policy & Finance, General Services and Building & Development Control - which deal with all aspects of the island's finances, administration and future growth and expansion.

In addition, Alderney has two seats with voting rights on the States of Guernsey monthly Deliberation meetings. A small civil service team supports the elected Members to administer the island's affairs.

Further information is available at www.alderney.gov.gg

Taxation

Alderney is part of the Bailiwick of Guernsey. The tax advantages of life in Alderney are:

- **Low personal tax (20%) and generous personal allowances on income of persons who live in the island; and**
- **No Value Added Tax, Capital Gains Tax or Inheritance Taxes for domiciled residents.**

Professional advice from a tax consultant familiar with Guernsey/Alderney tax laws is strongly recommended.

More detailed information may be obtained by contacting the Guernsey Tax Authority direct www.gov.gg/tax



Living and Working in Alderney

Property Market

Alderney boasts a mature property market and is perhaps the easiest of the Channel Islands in which to purchase residential or commercial property. There are few restrictions on ownership of land or property, or the occupancy of existing dwellings.

Any citizen of a country within the European Union or Commonwealth can buy property in Alderney. Anyone who is not a subject of Her Majesty, or does not hold a Commonwealth or E.U. passport, at present by law, cannot purchase property unless permission is applied for and granted by the Court of Alderney and the Lieutenant Governor.

Congé & Document Duty

On completion of a property purchase, the buyer is required to pay congé (similar to property tax) and document duty.

The Congé amounts to 2% of the realty price (i.e. bricks and mortar) and is payable to the States of Alderney.

The Document Duty is calculated on a sliding scale with the maximum amount of 3% being payable to the States of Guernsey.

Registration Fee is calculated at 0.05% of the realty price, with a minimum of £50, and a maximum of £400. This duty is payable to the States of Alderney.

Estate Agency Commission is payable by the vendor. For commission rates please contact the individual estate agencies.

Working in Alderney

For UK or EU citizens wishing to settle and work in Alderney, an Employment Permit system operates.

Anyone seeking gainful employment requires a work permit, although certain categories of employment are exempt. Citizens of a non-EU country must apply to the Immigration and Nationality Department, Guernsey for a working visa and should check with their nearest British Embassy or High Commission

For more information about work permits please refer to pages 9 and 10.

For further details please contact:

The States of Alderney Chief Executive's Office
P.O. Box 1 Alderney GY9 3AA

Tel: +44 (0)1481 822816
Fax: +44 (0)1481 824447
Email: ceo@alderney.gov.gg

Any of the following Alderney-based estate agencies will be able to offer further information and professional assistance when buying or leasing property.

Estate Agencies

Alderney Estate Agency

Martyn House, 41 Victoria Street
Alderney GY9 3TA

Tel: +44 (0)1481 823110
Fax: +44 (0)1481 822304
Email: office@alderneyestates.co.uk
www.alderneyestates.co.uk

Bell & Co Ltd.

3 Victoria Street
Alderney GY9 3UF

Tel: +44 (0)1481 822562 or 823117
Fax: +44 (0)1481 823606 or 824004
Email: info@bellandcoalderney.com
www.bellandcoalderney.com

Mitchell & Partners Ltd.

Foyle, Allee es Fees
Alderney GY9 3XD
Tel: +44 (0)1481 823277
Email: mitchells@alderney.com
www.housesforsale.alderney.com

Court of Alderney

Further information may be obtained from:

The Greffier

The Court House, QE2 Street
Alderney GY9 3TB

Tel: +44 (0)1481 822817
Fax: +44 (0)1481 823709
Email: sarah.kelly@gov.gg

Local Trades

Details and contacts of local tradesmen i.e. electricians, plumbers, builders, etc, can be found on the www.alderney.gov.gg website under 'business directory'.

Medical and Health Care in Alderney

Medical Care for Persons taking up Residence in Alderney

The island has two medical practices and a dental practice. The Mignot Memorial Hospital cares for the every-day health needs of island residents and specialist treatment can be obtained at the Princess Elizabeth Hospital in Guernsey.

There is no National Health Service as known in the UK. A free hospital accident and emergency service is available, but patients have to pay for ambulance services (annual subscriptions available) and for the service of the doctor in the Accident & Emergency Department. All GP's are in private practice and a fee is also payable for all consultations in the surgery or place of residence. Dentists, opticians, physiotherapists and chiropodists are also in private practice. Specialist cover provided under the compulsory Social Security Department Specialist Health Insurance Scheme covers the cost of specialist medical care provided by the Medical Specialist Group (MSG), which provides the emergency and elective specialist medical services for the Bailiwick of Guernsey. This scheme also funds physiotherapy provided by the Guernsey Physiotherapy Group when the referral is by a member of the MSG and medical treatment for acute care patients in the Mignot Memorial Hospital. For acute care patients there is no charge for radiology, pathology, medication and accommodation.

Charges are made for long stay patients and help is available through a means tested scheme if necessary.

Prescription medicines are available to residents on payment of a small prescription charge for each item which entitles the resident to a 28 day supply. A person over the age of 65 or in receipt of Supplementary Benefit is exempt from this payment and must sign the declaration on the back of the prescription.

Further details are available in leaflets from the States Offices or can be accessed through **www.gov.gg** and then click on the Social Security icon.

Residents may also wish to contribute to private medical insurance schemes to cover General Practitioners fees.

There is currently no Reciprocal Health Agreement between the UK and the Bailiwick of Guernsey, therefore, residents wishing to visit the UK whether for business or personal reasons, will have to pay if they need healthcare whilst there. It is, therefore, essential that Alderney residents, and likewise visitors to Alderney, have full Medical & Travel Insurance for the duration of their visits and to ensure that their medical insurance policy does cover all eventualities.

Further information regarding Health Care may be obtained by contacting:

**Health & Social Services Dept. (HSSD)
Guernsey**

**Tel: +44 (0)1481 707483
or by visiting their website www.gov.gg**

**Social Security Department
Edward T. Wheadon House
Le Truchot, St. Peter Port, Guernsey GY1 3WH
Tel: +44 (0)1481 732500
Fax : +44 (0)1481 732501
www.gov.gg**

Any further details about hospital or medical facilities in the island may be obtained from:

**Corporate Headquarters
Health & Social Services Department
Le Vauquiedor, St Martin's, Guernsey GY4 6UU
Tel: +44 (0)1481 725241**

Medical and Health Care in Alderney

Alderney's Medical Services

The Island Medical Centre
Sundial House, Les Rocquettes
Alderney GY9 3TF

Tel: +44 (0)1481 822077
Fax: +44 (0)1481 823900
www.alderneydoctors.com

Eagle Medical Practice
Stefan House, Ollivier Court
Ollivier Street, Alderney

Tel: +44 (0)1481 822494

Dental Practice
Les Venelles
Alderney GY9 3TW

Tel: +44 (0)1481 823131
Fax: +44 (0)1481 823402
www.alderneydentalsurgery.com

Mignot Memorial Hospital
Crabby
Tel: +44 (0)1481 822822

Alderney's Ambulance Services

Ambulance services are provided by the St. John Alderney Ambulance Service which levies charges for attendance by ambulance personnel and for transport by ambulance or ambulance car.

The service operates an Ambulance subscription scheme where an annual premium paid by 31 December each year covers the ambulance charges incurred the following year in Alderney.

To gain immediate cover, please contact:

The Treasurer
St. John Alderney Ambulance Services
Century House, 12 Victoria Street
Alderney GY9 3UF

Tel: +44 (0)1481 822020
Fax: +44 (0)1481 822134
Email: ald.amb@century.gg



Social Security

Social Security Contributions

Many people who move to Alderney are unaware of the social security liability which exists in Alderney. They may have come from territories where social security contributions are only required from persons who are employed or self employed, and where people who are not working may not be required to contribute or may only contribute on a voluntary basis.

Whilst liability for the payment of social security contributions as an employed person commences immediately, liability as a self-employed or non-employed person only commences after a person has been resident for a period of 26 weeks (not necessarily consecutively). After age 65 residents with income above a lower limit must pay specialist health insurance and long-term care contributions.

If you are about to take up employment in Alderney you must register at the Alderney States Office and obtain your social insurance card which you should hand to your employer.

Social Insurance Benefits

The payment of contributions provides for a range of social insurance benefits which are listed below:-

- Sickness Benefit
- Unemployment Benefit
- Invalidity Benefit
- Bereavement Benefits
- Death Grant
- Industrial Injuries Benefits
- Maternity Benefits
- Old Age Pension

Contributions paid under the United Kingdom social insurance scheme and some other countries may be taken into account by Guernsey to assist with entitlement to some of these benefits.

Further details of the qualifying conditions for each benefit and explanatory leaflets can be obtained from the Alderney States Office.



Social Security

Health Benefits

Everyone who normally lives in Alderney and has been registered for the payment of contributions is covered. Children, including babies, are covered if they normally live in Alderney and at least one parent or other adult with whom the child normally lives is registered for the payment of contributions.

To be able to claim health benefit, every member of your household must have his or her own health benefit card. The benefits available are:

- Pharmaceutical Service
- Health Benefit Scheme
- Specialist Health Insurance Scheme

The Pharmaceutical Service provides prescription drugs and a limited range of medical appliances for a nominal prescription charge. The Health Benefit Scheme provides fixed rate grants towards the cost of medical consultations with General Practitioners and practice nurses. The Specialist Health Insurance Scheme provides free specialist medical care under four contracts which the States have with the medical specialist practices.

Family Allowance

An allowance is payable for every qualifying child of a family resident in Alderney. It must be claimed within 3 months of taking up residence or of the child's birth. All children under school leaving age qualify, as do any who are receiving a full-time recognised educational course until the 1st August following their 19th birthday. Families entering the island from the United Kingdom or Jersey are normally entitled to the allowance on taking up residence because of a reciprocal agreement between social security authorities. Agreements also exist with other countries but in the absence of any such provisions a qualifying period of residence of up to 12 months may have to be served before the allowance is payable.

Attendance & Invalid Care Allowances

These benefits are made available to residents who are severely disabled, physically or mentally and who need a lot of care by day or night.

Travel Grants

If medical treatment is not available in Alderney a resident person may be referred by their doctor for treatment in Guernsey or the UK. A travel grant scheme is available to assist with travel costs if you have registered for contribution purposes.

Supplementary Benefit

This is a means-tested benefit which is provided in order to bring people up to the level that the States consider to be the minimum amount required to live on.

Further information may be obtained from:

The States Office

**The Island Hall, Royal Connaught Square
Alderney GY9 3AA**

Tel: +44 (0)1481 822811

Fax: +44 (0)1481 824528

Social Security Department

Edward T Wheadon House

Le Truchot

St Peter Port ,Guernsey, GY1 3WH

Tel: +44 (0)1481 732500

Fax: +44 (0)1481 732557

Education Facilities

Education

Alderney prides itself in an excellent educational system and the island's schools provide education from the age of 2 to 16. Class sizes in Alderney are considerably lower than other mainstream schools and children can benefit from more of a one to one teaching approach.

Alderney has several pre-school play groups where visiting children are welcome, and two principal schools: Ormer House, a fee-paying preparatory school and St. Anne's School, which provides free education.

Grammar School and College education (after the age of 11) and further education "A" levels etc, (after the age of 16) is provided in Guernsey.

Ormer House Preparatory School

A thriving co-educational preparatory school, Ormer House caters for children from the age of 2 years up to 13 years.

In order to enable the children to reach their full potential in every subject, class sizes are limited to an average of 12 pupils. The school curriculum is based firmly around the core subjects. A wide range of extra-curricular activities is offered and the school has an excellent record of success.

For more detailed information please contact:

The Headteacher

Ormer House Preparatory School

La Vallee, Alderney GY9 3XA.

Tel: +44 (0)1481 823287

Email: ormerhouse@cwgsy.net

www.ormerhouse.co.uk

St. Anne's School

Situated on a lovely site overlooking Braye Harbour, St. Anne's School is an 'all age, all ability' mixed school.

The school teaches children from 4 years to 16 years offering a full range of GCSE subjects and is equipped with excellent facilities.

More detailed information and a prospectus may be obtained from the Head Teacher.

Contact Details:

The Head Teacher

St. Anne's School

Newtown, Alderney GY9 3XP

Tel: +44 (0)1481 822173

Fax: +44 (0)1481 822174

Email: office@alderney.sch.gg

Both schools also feature on **www.alderney.gov.gg**



Imports and Licences

Importation of Animals

You will require a licence to import:

- Animals and Birds
- Cats and Dogs
- Endangered Species

Alderney is Rabies-free and only cats, other domestic animals and dogs(**) originating from the British Isles or cleared through an authorised UK harbour may be landed in Alderney, once they have been cleared by the Alderney Customs Authorities.

However, under the recently-introduced Pet Travel Scheme, cats and dogs may also be imported from St.Malo, France - via Guernsey or Jersey - exclusively with Condor Ferries. Otherwise a 6-month quarantine applies.

Animals travelling from other countries require an import licence and may be subject to 6 months quarantine.

() PLEASE NOTE: Pit Bull Terriers, Japanese Tosa or any other type of dog which appears to have been bred for fighting may not be imported.**

For up-to-date information, please contact:

The States of Alderney Chief Executive's Office
P.O. Box 1, Alderney GY9 3AA

Tel: +44 (0)1481 822816

Fax: +44 (0)1481 824447

Email: ceo@alderney.gov.gg

*For details, conditions and exceptions regarding the Pet Travel Scheme and any other queries relating to importation of animals, please contact the **Commerce & Employment Department** directly before making your travel arrangements:*

Tel: +44 (0)1481 234567

Fax: +44 (0)1481 235015

Veterinary Care/Services

Helen Dickinson MRCVS MVB

By appointment only

Tel: +44 (0)1481 822260

Mob: +44 (0)7911 718915

Alderney Animal Welfare Society

Kennels & Shop

Le Val, Alderney GY9

Tel: +44 (0)1481 822610

Clinic

Tel/Fax: +44 (0)1481 822616

Mob: +44 (0)7911 718915



Imports and Licences

Dog Licence

All dogs over the age of six months must be registered with the States of Alderney. Licences are issued by the General Office and are renewable on 1st January annually.

A numbered disc is issued with the Licence. Dogs must wear a collar and disc at all times - replacement discs are available for a small fee.

PLEASE NOTE: Dogs are restricted from certain areas of the island at certain times of the year. A copy of The Dogs (Controlled Places) Ordinance 1989, as amended is available from the General Office. Please read carefully.

Personal Effects

Import duty is liable on goods imported from outside the European Union and is collected at a rate common to all twelve union countries. Excise duty, which applies to alcoholic beverages, tobacco products and motor fuel is set locally by the States of Guernsey.

Relief from payment of import duty on personal effects, household effects and motor vehicles may be obtained in certain circumstances.

In general terms, goods must have been in the importer's ownership and used abroad for at least six months.

Motor Vehicles, including Motor Cycles

Import Permit:

An Import Permit must be applied for before bringing a motor vehicle to the island. Any vehicle that arrives in Alderney without a Permit will be detained by Customs until an application form is completed, fee paid and Permit issued. Documentary evidence of un-laden weight is required. **Please contact the States General Office for up-to-date information prior to application (Tel: +44 (0)1481 822811).**

Registering your Vehicle:

If you intend to bring a car with you to the island then you will need to re-register it in Alderney within **14 days of arrival.**

Before registering your vehicle you will need to provide a certificate, or, cover note of Third Party Insurance issued by a Guernsey authorised insurer and the original and current registration document for the vehicle from the country in which it is registered. If you do not have the registration documents, then, as an alternative, a Certificate of Permanent Export for the vehicle will suffice.

We are only able to accept original copies of the aforementioned paperwork. When you visit the General Office to register your vehicle you will be asked to complete an application form and pay a set fee. A further fee is due dependent on the actual un-laden weight of the vehicle. Vehicles will not be registered unless an import fee has been paid.

Your Driving Licence:

New residents are required to apply for a Guernsey Driving Licence **within one year** of arriving in the island. The States of Alderney are able to exchange full licences issued by many countries, including the United Kingdom and European Union members, for Guernsey licences provided that this is done within the one year period. Failure to do so may result in you having to take your driving test again. Please enquire at the States of Alderney General Office for further information.

PLEASE NOTE: Alderney has its own Traffic Regulations. Please request a free copy from the General Office. Whilst all car parking is free, Disc Parking Zones operate in some areas, including the Airport - parking discs can be obtained from the General Office. Please be sure to read the signs and set the parking disc accordingly.

Caravans, camper vans or dormobiles are not permitted on the island

Import Restrictions

Weapons, Explosives, Ammunition, Fireworks, Gas Canisters

DANGEROUS WEAPONS' LAW

The full law is available from the States Offices. This is a brief description of the items it covers.

This law makes it illegal to have in your possession or use **“any weapon of any description designed or adapted for the discharge of any ammunition or for the discharge of any noxious liquid, gas or any other thing, and includes any component part of any such weapon and any accessory to any weapon designed or adapted to diminish the noise or flash caused by firing the weapon”** unless you have a Weapons Certificate.

The definition of weapon includes shot guns, spear guns, catapults, bows, crossbows, ball bearing guns, air rifles, rifles and pistols.

The application forms for a Weapons Certificate are available from the States General Office and must be completed in full with an accurate description of the weapon(s) and ammunition to be purchased or in your possession.

If a weapon or ammunition is to be brought onto or exported off the island then an Import or Export licence is required. Application forms are available from the Chief Executive Officer's department.

All weapons' applications are referred to the police. The Chief Executive Officer has the right to refuse or revoke a Weapons Certificate if he believes the applicant to be under the age of eighteen years or unfit to hold a Weapons Certificate. There is an appeals procedure.

DRUGS – WARNING!

The possession or importation of any illegal substances are totally banned in all the Channel Islands and, irrespective of category, quantity, street value or personal circumstances, except if prescribed, may be punished with severe fines and in many cases carry a prison sentence.

If you require further information or advice please contact:

**The States of Alderney
Chief Executive's Office**

**P.O. Box 1
Alderney GY9 3AA**

Tel: +44 (0)1481 822816

Fax: +44 (0)1481 824447

Email: ceo@alderney.gov.gg



Immigration

Immigration legislation in the Channel Islands is similar to that in the United Kingdom. It applies to everybody who is not British or an EU citizen.

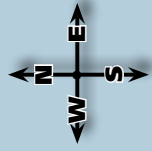
Citizens who do not fall into the above categories should contact their nearest British Embassy, High Commission or Consulate who will be able to establish their immigration status and advise on the procedure and visa requirements in order to enter the Channel Islands.

For further information regarding the immigration laws of the Channel Islands, please contact:

**The Immigration & Nationality Division
New Jetty, White Rock, St. Peter Port
Guernsey GY1 3LL**

**Tel: +44 (0)1481 741420
www.gov.gg**





Published by

**The Marketing Department
States of Alderney
PO Box 1, Alderney GY9 3AA**

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