

The Occupier's Rate (Level for 2014)

Ordinance, 2013

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 23rd October, 2013, 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 2014.

1. The Occupier's Rate to be levied on real property in the calendar year 2014, 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^b.

(2) The Interpretation (Guernsey) Law, 1948^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 2014) Ordinance, 2013.

Commencement.

4. This Ordinance shall come into force on the 1st January, 2014.

SCHEDULE

Section 1

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

^b Recueil d'Ordonnances Tome XXXII, p. 504; Tome XXXIII, pp. 45 and 674; Guernsey Ordinance No. LIII of 2010; No. XLVIII of 2011 and No. LI of 2012; Order in Council No. XIII of 2010.

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

1 PROPERTY REFERENCE	2 PROPERTY DESCRIPTION/USAGE	3 RATE PER ASSESSABLE UNIT
B1.1A	Domestic (whole unit)	£1.13
B1.2A	Domestic (flat)	£1.13
B1.3A	Domestic (glasshouse)	£0.57
B1.4A	Domestic (outbuildings)	£0.57
B1.5A	Domestic (garaging) (non-owner-occupied)	£1.13
B3.1A	Domestic (whole unit) Social Housing	£1.13
B3.2A	Domestic (flat) Social Housing	£1.13
B3.3A	Domestic (glasshouse) Social Housing	£0.57
B3.4A	Domestic (outbuildings) Social Housing	£0.57
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	£1.13
B4.1A	Hostelry and food outlets	£1.23
B4.2A	Self-catering accommodation	£1.23
B4.3A	Motor and marine trade	£1.23
B4.4A	Retail	£1.23
B4.5A	Warehousing, storage facilities and hangers	£1.23
B4.6A	Industrial and workshop	£1.23
B4.7A	Recreational and sporting premises	£1.37
B4.8A	Garaging and parking (non-domestic)	£1.23
B5.1A	Utilities providers	£23.99
B6.1A	Office and ancillary accommodation (regulated finance industries)	£4.35
B6.2A	Office and ancillary accommodation (other than regulated finance industries)	£2.15
B7.1A	Horticulture (building other than a glasshouse)	£0.26
B8.1A	Horticulture (glasshouse)	£0.26
B9.1A	Agriculture	£0.26
B10.1A	Publicly owned non-domestic (paragraphs (a) to (d))	£2.15
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)	£0.57
B13.2A	Development building (non-domestic)	£0.57