

# **The Occupier's Rate (Level for 2016)**

## **Ordinance, 2015**

**THE STATES OF ALDERNEY**, in pursuance of their Resolution of the 21st October, 2015, and in exercise of the powers conferred on them by section 3 of the Alderney (Application of Legislation) Law, 1948, as amended<sup>a</sup>, hereby order -

### **Level of Occupier's Rate for 2016.**

1. The Occupier's Rate to be levied on real property in the calendar year 2016, 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,

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<sup>a</sup> 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<sup>b</sup>.

(2) The Interpretation (Guernsey) Law, 1948<sup>c</sup> 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 2016) Ordinance, 2015.

**Commencement.**

4. This Ordinance shall come into force on the 1<sup>st</sup> January, 2016.

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<sup>b</sup> Recueil d'Ordonnances Tome XXXII, p. 504; Tome XXXIII, pp. 45 and 674; Order in Council No. XIII of 2010; Guernsey Ordinance No. XLVIII of 2011 and No. XXVII of 2014; G.S.I. No. 54 of 2008; No. 109 of 2010; No. No. 40 of 2011 and No. 51 of 2013.

<sup>c</sup> Ordres en Conseil Vol. XIII, p. 355.

SCHEDULE  
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)	£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