

The Alderney Property Tax (Amendment)

Ordinance, 2023

THE STATES OF ALDERNEY, in pursuance of their Resolution of the 11th October, 2023, and in exercise of the powers conferred on them by sections 1, 2 and 3 of the Alderney Property Tax (Enabling Provisions) Law, 2020^a and all other powers enabling them in that behalf, hereby order: -

Amendment of APT Ordinance.

1. For Part I of Schedule 1 to the Alderney Property Tax Ordinance, 2020^b substitute the Part set out in the Schedule to this Ordinance.

Repeal.

2. The Alderney Property Tax (Amendment) Ordinance, 2022^c is repealed.

Citation.

3. This Ordinance may be cited as the Alderney Property Tax (Amendment) Ordinance, 2023.

Commencement.

4. This Ordinance shall come into force on the 1st January, 2024.

^a Order in Council No. XXI of 2020. This enactment has been amended.

^b Alderney Ordinance No. IX of 2020. This enactment has been amended.

^c Alderney Ordinance No. VIII of 2022.

SCHEDULE

Section 1

"PART I

PROPERTY REFERENCES SUBJECT TO APT

ALDERNEY REAL PROPERTY

ALDERNEY RESIDENTIAL & COMMERCIAL BUILDINGS

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1A	Domestic (whole unit) with a plan area of less than 200 assessable units	3.87
B1.1.2A	Domestic (whole unit) with a plan area of 200 or over up to (and including) 299 assessable units	4.21
B1.1.3A	Domestic (whole unit) with a plan area of 300 or over up to (and including) 399 assessable units	4.52
B1.1.4A	Domestic (whole unit) with a plan area of 400 or over up to (and including) 499 assessable units	4.86
B1.1.5A	Domestic (whole unit) with a plan area of 500 and over assessable units	5.18
B1.2A	Domestic (flat) with a plan area of less than 200 assessable units	3.87
B1.2.2A	Domestic (flat) with a plan area of 200 or over up to (and including) 299 assessable units	4.21
B1.2.3A	Domestic (flat) with a plan area of 300 or over up to (and including) 399 assessable units	4.52
B1.2.4A	Domestic (flat) with a plan area of 400 or over up to (and including) 499 assessable units	4.86
B1.2.5A	Domestic (flat) with a plan area of 500 and over assessable units	5.18
B1.3A	Domestic (glasshouse)	0.89
B1.4A	Domestic (outbuildings)	1.94
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	3.87
B3.1A	Domestic (whole unit) Social Housing	1.67
B3.2A	Domestic (flat) Social Housing	1.67
B3.3A	Domestic (glasshouse) Social Housing	0.83

B3.4A	Domestic (outbuildings) Social Housing	0.83
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	1.67
B4.1A	Hostelry and food outlets	9.67
B4.2A	Self-catering accommodation	6.69
B4.3A	Motor and marine trade	8.42
B4.4A	Retail	15.48
B4.5A	Warehousing	8.95
B4.6A	Industrial and workshop	7.53
B4.7A	Recreational and sporting premises	5.29
B4.8A	Garaging and parking (non-domestic)	8.95
B5.1A	Utilities providers	83.60
B6.1A	Office and ancillary accommodation (regulated finance industries)	56.38
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	27.96
B6.3A	Office and ancillary accommodation (legal services)	56.38
B6.4A	Office and ancillary accommodation (accountancy services)	56.38
B6.5A	Office and ancillary accommodation (NRFSB)	56.38
B7.1A	Horticulture (building other than a glasshouse)	0.42
B8.1A	Horticulture (glasshouse)	0.42
B9.1A	Agriculture	0.42
B10.1A	Publicly owned non-domestic (paragraphs (a) to (d))	3.05
B10.2A	Publicly owned non-domestic (paragraphs (e) and (f)). (Owned or occupied by a charity or not for profit organisation).	0.00
B11.1A	Exempt (buildings)	0.00
B12.1A	Buildings – Penal Rate	0.00
B13.1A	Development building (domestic)	2.79
B13.2A	Development building (non-domestic)	9.32."