

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

6<sup>th</sup> November, 2018

**Proposition No. P.2018/108**

**Policy & Resources Committee**

**The States of Guernsey Annual Budget for 2019**

**AMENDMENT**

Proposed by: Deputy D de G de Lisle

Seconded by: Deputy B J E Paint

In proposition 29 –

- a) immediately after ""The Taxation of Real Property (Guernsey and Alderney) (Amendment) Ordinance, 2018"" insert ", subject to the amendment indicated below", and
- b) immediately after the proposition, insert the following amendment to the Ordinance -

**"Amendment**

In the Schedule to the Ordinance –

for TABLE (A) "GUERNSEY REAL PROPERTY" (pages 103 to 105), that part of TABLE (B) "ALDERNEY REAL PROPERTY" relating to "ALDERNEY BUILDINGS" (page 106) and that part of Table (C) "HERM REAL PROPERTY" relating to "HERM BUILDINGS" (page 108), substitute the following:

**"TABLE (A)**  
**GUERNSEY REAL PROPERTY**  
**GUERNSEY BUILDINGS**

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1	Domestic (whole unit) Local Market	£1.56
B1.2	Domestic (flat) Local Market	£1.56
B1.3	Domestic (glasshouse) Local Market	5p
B1.4	Domestic (outbuildings) Local Market	78p
B1.5	Domestic (garaging and parking) (non-owner-occupied) Local Market	£1.56
B2.1	Domestic (whole unit) Open Market	£1.56
B2.2	Domestic (flat) Open Market	£1.56
B2.3	Domestic (glasshouse) Open Market	5p
B2.4	Domestic (outbuildings) Open Market	78p
B2.5	Domestic (garaging and parking) (non-owner-occupied) Open Market	£1.56
B3.1	Domestic (whole unit) Social Housing	Zero
B3.2	Domestic (flat) Social Housing	Zero
B3.3	Domestic (glasshouse) Social Housing	Zero
B3.4	Domestic (outbuildings) Social Housing	Zero
B3.5	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1	Hostelry and food outlets	£6.10
B4.2	Self-catering accommodation	£3.80
B4.3	Motor and marine trade	£5.15
B4.4	Retail	£10.50
B4.5	Warehousing	£5.55
B4.6	Industrial and workshop	£4.45
B4.7	Recreational and sporting premises	£2.55
B4.8	Garaging and parking (non-domestic)	£5.55
B5.1	Utilities providers	£43.50
B6.1	Office and ancillary accommodation (regulated finance industries)	£40.60
B6.2	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£12.55
B6.3	Office and ancillary accommodation (legal services)	£40.60
B6.4	Office and ancillary accommodation (accountancy services)	£40.60
B6.5	Office and ancillary accommodation (NRFSB)	£40.60
B7.1	Horticulture (building other than a glasshouse)	5p
B8.1	Horticulture (glasshouse)	5p
B9.1	Agriculture	5p
B10.1	Publicly owned non-domestic	Zero
B11.1	Exempt (Buildings)	Zero
B12.1	Buildings – Penal Rate	Zero
B13.1	Development buildings (domestic)	78p
B13.2	Development buildings (non-domestic)	£5.80

**GUERNSEY LAND**

1 Property Reference	2 Property Description/Usage	3 Tariff
L1.1	Communal (flat) Local Market	21p
L1.2	Communal (flat) Open Market	21p
L1.3	Hostelry and food outlets	41p
L1.4	Self-catering accommodation	41p
L1.5	Motor and marine trade	41p
L1.6	Retail	41p
L1.7	Warehousing	41p
L1.8	Industrial	41p
L1.9	Recreational and sporting premises	41p
L1.10	Office and ancillary accommodation (regulated finance industries)	£1.35
L1.11	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	45p
L1.11.2	Office and ancillary accommodation (legal services)	£1.35
L1.11.3	Office and ancillary accommodation (accountancy services)	£1.35
L1.11.4	Office and ancillary accommodation (NRFSB)	£1.35
L1.12	Utilities providers	41p
L2.1	Approved development site	£1.35
L3.1	Domestic Local Market	21p
L3.2	Domestic Open Market	21p
L3.3	Horticulture	21p
L3.4	Agriculture	21p
L3.5	Domestic Social Housing	Zero
L3.6	Publicly owned non-domestic	Zero
L4.1	Exempt (Land)	Zero
L5.1	Land – Penal Rate	Zero
L6.1	Garaging and parking (non-domestic)	41p

**TABLE (B)**  
**ALDERNEY REAL PROPERTY**  
**ALDERNEY BUILDINGS**

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1A	Domestic (whole unit)	£1.56
B1.2A	Domestic (flat)	£1.56
B1.3A	Domestic (glasshouse)	5p
B1.4A	Domestic (outbuildings)	78p
B1.5A	Domestic (garaging and parking) (non-owner-occupied)	£1.56
B3.1A	Domestic (whole unit) Social Housing	Zero
B3.2A	Domestic (flat) Social Housing	Zero
B3.3A	Domestic (glasshouse) Social Housing	Zero
B3.4A	Domestic (outbuildings) Social Housing	Zero
B3.5A	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1A	Hostelry and food outlets	£6.10
B4.2A	Self-catering accommodation	£3.80
B4.3A	Motor and marine trade	£5.15
B4.4A	Retail	£10.50
B4.5A	Warehousing	£5.55
B4.6A	Industrial and workshop	£4.45
B4.7A	Recreational and sporting premises	£2.55
B4.8A	Garaging and parking (non-domestic)	£5.55
B5.1A	Utilities providers	£43.50
B6.1A	Office and ancillary accommodation (regulated finance industries)	£40.60
B6.2A	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	£13.55
B6.3A	Office and ancillary accommodation (legal services)	£40.60
B6.4A	Office and ancillary accommodation (accountancy services)	£40.60
B6.5A	Office and ancillary accommodation (NRFSB)	£40.60
B7.1A	Horticulture (building other than a glasshouse)	5p
B8.1A	Horticulture (glasshouse)	5p
B9.1A	Agriculture	5p
B10.1A	Publicly owned non-domestic	Zero
B11.1A	Exempt (Buildings)	Zero
B12.1A	Buildings – Penal Rate	Zero
B13.1A	Development building (domestic)	78p
B13.2A	Development building (non-domestic)	£5.80

**TABLE (C)**  
**HERM REAL PROPERTY**  
**HERM BUILDINGS**

1 Property Reference	2 Property Description/Usage	3 Tariff
B1.1H	Domestic (whole unit)	Zero
B1.2H	Domestic (flat)	Zero
B1.3H	Domestic (glasshouse)	Zero
B1.4H	Domestic (outbuildings)	Zero
B1.5H	Domestic (garaging and parking) (non-owner-occupied)	Zero
B3.1H	Domestic (whole unit) Social Housing	Zero
B3.2H	Domestic (flat) Social Housing	Zero
B3.3H	Domestic (glasshouse) Social Housing	Zero
B3.4H	Domestic (outbuildings) Social Housing	Zero
B3.5H	Domestic (garaging and parking) (non-owner-occupied) Social Housing	Zero
B4.1H	Hostelry and food outlets	Zero
B4.2H	Self-catering accommodation	Zero
B4.3H	Motor and marine trade	Zero
B4.4H	Retail	Zero
B4.5H	Warehousing	Zero
B4.6H	Industrial and workshop	Zero
B4.7H	Recreational and sporting premises	Zero
B4.8H	Garaging and parking (non-domestic)	Zero
B5.1H	Utilities providers	Zero
B6.1H	Office and ancillary accommodation (regulated finance industries)	Zero
B6.2H	Office and ancillary accommodation (other than regulated finance industries, legal services, accountancy services and NRFSB)	Zero
B6.3H	Office and ancillary accommodation (legal services)	Zero
B6.4H	Office and ancillary accommodation (accountancy services)	Zero
B6.5H	Office and ancillary accommodation (NRFSB)	Zero
B7.1H	Horticulture (building other than a glasshouse)	Zero
B8.1H	Horticulture (glasshouse)	Zero
B9.1H	Agriculture	Zero
B10.1H	Publicly owned non-domestic	Zero
B11.1H	Exempt (Buildings)	Zero
B12.1H	Buildings – Penal Rate	Zero
B13.1H	Development buildings (domestic)	Zero
B13.2H	Development buildings (non-domestic)	Zero"

### Explanatory note

The purpose of this amendment is to reduce the increase in domestic and land TRP tariffs from 10% to 2.5% and not introduce a 60% premium TRP tariff for domestic properties with a TRP rating of 500 or over. This would reduce budgeted revenues by £1.025million per annum and would eliminate the 2019 budgeted surplus.