

STATES OF JERSEY



DRAFT FINANCE (2018 BUDGET) (JERSEY) LAW 201- (P.98/2017): AMENDMENT

**Lodged au Greffe on 14th November 2017
by the Connétable of St. Helier**

STATES GREFFE

PAGE 37, PART 5 –

- (1) Renumber Part 5 as Part 6.
- (2) Before the renumbered Part 6 insert the following Part –

“PART 5

RATES (JERSEY) LAW 2005 AMENDED

1 Interpretation

In this Part a reference to an Article by number and without more is a reference to the Article of the same number in the Rates (Jersey) Law 2005.

2 Article 17 amended

- (1) In Article 17(2) at the beginning of each of sub-paragraphs (f) and (g) there shall be inserted the words “subject to paragraph (3),”.
- (2) After Article 17(2) there shall be added the following paragraph –
 - “(3) The exemptions from the foncier rate under paragraph (2)(f) and (g) do not apply in relation to –
 - (a) houses and other buildings, with any premises appertaining thereto, owned by the States and regardless of the purpose for which they are used; and
 - (b) land (other than land described in sub-paragraph (a)) owned by the States and used predominantly for the purpose of parking vehicles, regardless of any other purpose for which such land is used.”.

3 Article 18 amended

- (1) In Article 18(2), at the beginning of sub-paragraph (c) there shall be inserted the words “subject to paragraph (2A),”.
- (2) After Article 18(2) there shall be inserted the following paragraph –
 - “(2A) The exemption from the occupier’s rate under paragraph (2)(c) does not apply in relation to –
 - (a) houses and other buildings, with any premises appertaining thereto, occupied by the States; and
 - (b) land (other than land described in sub-paragraph (a)) occupied by the States and used predominantly for the purpose of parking vehicles.”.

4 Article 19 amended

The text of Article 19 shall be numbered as paragraph (1), and –

- (a) at the beginning of that paragraph for the word “A” there shall be substituted the words “Subject to paragraph (2), a”; and
- (b) after that paragraph there shall be added the following paragraph –
 - “(2) The States shall not be liable, under paragraph (1), to pay any domestic or non-domestic rate on any house, building, or premises, or on any land used principally for the purpose of parking vehicles, notwithstanding any liability of the States –
 - (a) arising under Article 17(3), to pay foncier rate; or
 - (b) arising under Article 18(2A), to pay occupier’s rate, in respect of any such house, building, premises or land.”.”.

CONNÉTABLE OF ST. HELIER

REPORT

These amendments, if approved, will amend the Rates (Jersey) Law 2005 to impose liability for the foncier rate and for the occupier's rates (under Articles 17 and 18 of that Law) on the States of Jersey, to the extent for which provision is made by Articles 2 and 3 respectively. However, Article 4 maintains the States' exemption from liability to pay the Island-Wide Rate.

The liability of the States to pay Parish Rates is extended to all buildings owned by the States, whatever their use, and to land that is predominantly used for parking.

Financial and manpower implications

The exact amount paid by the States in parish rates will, of course, not be known until the Parishes' Assessment Committees have finished their work, and the Parish Assemblies have agreed their estimates of expenditure, but the Treasury Department estimates that the total amount payable will be approximately £978,000. I have by separate amendment to the Budget provided for this money to be taken either from contingency or departmental underspends, with the relevant Ministers to choose which is the most appropriate option.