

Island of  Guernsey

Ordinance of the States

**XLIII
2004**

Made 8th December, 2004
Coming into operation 1st January, 2005

**The Motor Tax (Amendment)
Ordinance, 2004**

The Motor Tax (Amendment) Ordinance, 2004

THE STATES, in pursuance of their Resolution of 8th December 2004 and in exercise of the powers conferred on them by section 2(10) of the Motor Taxation and Licensing (Guernsey) Law, 1987^a, the proviso to section 2 of the Alderney (Application of Legislation) Law, 1948^b and all other powers enabling them in that behalf, hereby order:-

Additional Motor Tax.

1. For Schedules 2 and 3 to the Indirect Taxes, Duties and Impôts (Increase of Rates) (Budget) Ordinance, 1994^c the following tables are substituted:

“SCHEDULE 2	
Section 2	
Annual rates of tax on mechanically propelled vehicles not driven by heavy oil	
Description of mechanically propelled vehicle	Annual rate of tax
1. Mobile cranes	£33.00
2. Non-agricultural tractors	£13.80
3. Mechanical loading vehicles	£23.80
4. Road repairing machines	£33.00

^a Ordres en Conseil Vol. XXX, p.341.

^b Ordres en Conseil Vol. XIII, p.448.

^c Recueil d’Ordonnances, Tome XXVI, p.350; Order in Council No. X of 2004.

5. Pedal cycles with auxiliary motor not exceeding one horsepower	£9.60
6. Motor cycles	£19.20
7. Motor cycle combinations	£23.00
8. Omnibuses licensed under the Public Transport Ordinance, 1986 to carry 20 or more passengers seated and standing –	
(a) Fitted with pneumatic tyres	30p for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
(b) Fitted with any tyre not being a pneumatic tyre	37.5p for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
9. Invalid carriages	£1.00
10. Any other mechanically propelled vehicles (including omnibuses licensed under the Public Transport Ordinance, 1986 to carry less than 20	

passengers seated and standing):	
(a) Fitted with pneumatic tyres	£4.60 for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
(b) Fitted with any tyre not being a pneumatic tyre	£5.70 for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00

SCHEDULE 3

Section 3

Annual rates of tax on mechanically propelled vehicles driven by heavy oil

Description of mechanically propelled vehicle	Annual rate of tax
1. Mobile cranes	£33.00
2. Non-agricultural tractors	£13.80
3. Mechanical loading vehicles	£23.80
4. Road repairing machines	£33.00
5. Omnibuses licensed under the Public Transport Ordinance, 1986 to carry 20 or more passengers seated and standing:	

(a) Fitted with pneumatic tyres	60p for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
(b) Fitted with any tyre not being a pneumatic tyre	75p for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
6. Agricultural tractors.	£2.00
7. Any other mechanically propelled vehicles (including omnibuses licenses under the Public Transport Ordinance, 1986 to carry less than 20 passengers seated and standing):	
(a) Fitted with pneumatic tyres	£6.74 for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00
(b) Fitted with any tyre not being a pneumatic tyre	£8.24 for each one hundredweight or part of one hundredweight, together with an additional sum of £10.00

Extent.

2. Notwithstanding section 2 of the Alderney (Application of Legislation) Law, 1948, this Ordinance shall have effect only in the Island of Guernsey.

Citation.

3. This Ordinance may be cited as the Motor Tax (Amendment) Ordinance, 2004.

Commencement.

4. This Ordinance shall come into force on 1st January 2005.