

GUERNSEY STATUTORY INSTRUMENT

2016 No. 22

**The Motor Taxation (First Registration Duty)  
(Exemptions and Preferential Rates) Regulations, 2016**

*Made* 14<sup>th</sup> April, 2016  
*Coming into operation* 1<sup>st</sup> May, 2016  
*Laid before the States*, 2016

**THE ENVIRONMENT DEPARTMENT**, in exercise of the powers conferred on it by sections 2A and 2B of the Motor Taxation and Licensing (Guernsey) Law, 1987<sup>a</sup> and all other powers enabling it in that behalf, and with the approval of the Treasury and Resources Department, hereby makes the following Regulations:-

**Exemptions.**

1. The following classes or uses of motor vehicles shall be exempt from the first registration duty payable under the 2016 Ordinance -

- (a) emergency response vehicles used, by the fire and rescue or ambulance services, or at a motor vehicle race or other sports event,
- (b) agricultural tractors,
- (c) road repairing machines,
- (d) motor vehicles driven by or used for the carriage of a

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<sup>a</sup> Ordres en Conseil Vol. XXX, p. 341; amended by Vol. XXXI, p. 278; Vol. XXXIII, p. 127, Vol. XXXVI, p. 256, Vol. XL, p.298, No. XIX of 2007, Recueil d'Ordonnances Tome XXVI, p. 90, and Tome XXIX, p.406.

person with a disability (other than invalid carriages) constructed or adapted in order to allow a person with a disability –

- (i) access to the vehicle (including, without limitation, wheelchair access), and/or
- (ii) to safely drive, or be a passenger in, the vehicle,

provided that the Committee may, in relation to any such vehicle, require that –

(A) a recognised medical practitioner nominated by the Committee gives a determination that the construction of, or adaptation to, the vehicle is necessary, and/or

(B) a person for the time being appointed by the Committee as an examiner of vehicles is, following an inspection of the vehicle, satisfied with the construction of, or adaptation to, the vehicle, and determines that the vehicles complies with the provisions of the Road Traffic (Construction and Use of Motor Vehicles) Ordinance, 2002<sup>b</sup>,

(e) invalid carriages,

(f) motor vehicles that are constructed 30 years or more

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<sup>b</sup> Recueil d'Ordonnances Tome XXIX, p. 94; as amended by Recueil d'Ordonnances Tome XXIX, p. 406.

prior to the date on which they are first registered,

- (g) minibuses that are –
  - (i) registered in the name of a non profit organisation registered on the Register of Non Profit Organisations, and
  - (ii) not public service vehicles, and
- (h) motor vehicles that -
  - (i) are only circulated on the public highway when attending and participating in a motor vehicle race, and
  - (ii) have been issued with a Competition Car Log Book issued by the Royal Automobile Club Motor Sports Association.

**Preferential rates for hire cars.**

2. (1) Subject to paragraphs (2) and (3), a hired motor vehicle shall be entitled to a preferential rate of 50% of the amount of the first registration duty payable under the 2016 Ordinance provided that –

- (a) the vehicle is shipped for exportation from Guernsey within a period of one year commencing from the date of the vehicle's first registration, and
- (b) the vehicle is not imported back to Guernsey for a period of two years commencing from the date of the vehicle's exportation from Guernsey.

(2) If the condition set out in paragraph (1)(a) is not satisfied, the recipient of the preferential rate shall –

- (a) no longer be entitled to the preferential rate, and
- (b) pay the balance of the full amount of the first registration duty to the Committee within 30 days of the exportation date.

(3) If the condition set out in paragraph 1(b) is not satisfied, the recipient of the preferential rate shall –

- (a) no longer be entitled to the preferential rate, and
- (b) pay the balance of the full amount of the first registration duty to the Committee within 30 days of the date of re-importation of the vehicle.

(4) The payment amount due under paragraphs (2) or (3) shall, without prejudice to any remedy in respect of any default in payment, be recoverable as a civil debt due to the Committee.

**Interpretation.**

3. (1) In these Regulations, unless the context requires otherwise -

"**agricultural tractor**" has the meaning given in section 24 of the Driving Licences (Guernsey) Ordinance, 1995<sup>c</sup>,

"**charity**" means any organisation established for charitable purposes only,

"**enactment**" means any Law, Ordinance or subordinate legislation,

"**exportation date**" means one year from the date of the first registration of the vehicle,

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<sup>c</sup> Recueil d'Ordonnances Tome XXVI, p. 374; as amended by Recueil d'Ordonnances Tome XXVIII, p. 55 and G.S.I. No. 22 of 2006 (there are other amendments not relevant to these Regulations).

"**hired motor vehicle**" has the meaning given in section 1 of the Motor Vehicles (Miscellaneous Provisions) Ordinance, 1962<sup>d</sup>,

"**invalid carriage**" has the meaning given in section 15 of the Road Traffic (Disabled Persons) Ordinance, 1991<sup>e</sup>,

"**mini bus**" means a mini bus as described in Schedule 4 to the Driving Licences (Guernsey) Ordinance, 1995,

"**motor vehicle race**" means a motor vehicle race which is licensed in accordance with the Control of Motor Vehicle Racing Ordinances, 1948 and 1970<sup>f</sup>,

"**non profit organisation**" means any organisation established solely or principally either for the non-financial benefit of its members or for the benefit of society or any class or part of society and, without limitation, includes any organisation established solely or principally for social, fraternal, educational, cultural or religious purposes, or for the carrying out of any other types of good works, and includes a charity,

"**public service vehicle**" has the meaning given in section 57 of the Public Transport (Guernsey) Law, 1984<sup>g</sup>,

"**Register of Non Profit Organisations**" means the Register established and maintained under the Charities and Non Profit Organisations

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<sup>d</sup> Recueil d'Ordonnances Tome XIII, p. 87 (there are other amendments not relevant to these Regulations).

<sup>e</sup> Recueil d'Ordonnances Tome XXV, p. 315 (there are other amendments not relevant to these Regulations).

<sup>f</sup> Recueil d'Ordonnances Tome IX, p.203 and Tome XVI, p.395.

<sup>g</sup> Ordres en Conseil Vol. XXVIII, p. 423.

(Registration) (Guernsey) Law, 2008<sup>h</sup>,

"**road repairing machine**" has the meaning given in section 1 of the Motor Vehicles (Amendment) (Guernsey) Law, 1966<sup>i</sup>,

"**shipped**" has the same meaning given in section 1 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972<sup>j</sup>,

"**subordinate legislation**" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any enactment and having legislative effect,

"**2016 Ordinance**" means the Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016<sup>k</sup>,

and other expressions have the same meanings as in the 2016 Ordinance and the Motor Taxation and Licensing (Guernsey) Law, 1987.

(2) The Interpretation (Guernsey) Law, 1948<sup>l</sup> applies to the interpretation of these Regulations.

(3) Any reference in these Regulations to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

#### **Citation and commencement.**

4. These Regulations may be cited as the Motor Taxation (First

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<sup>h</sup> Ordres en Conseil No. XXVI of 2008; as amended by No. III of 2010; No. VIII of 2011; No. XLIX of 2008; No. XXXVI of 2008; and No. XXIX of 2010.

<sup>i</sup> Ordres en Conseil Vol. XX, p. 246; as amended by Recueil d'Ordonnances Tome XXVI, p. 374, Tome XXIX, p.406, Tome XXXII, p. 1.

<sup>j</sup> Ordres en Conseil Vol. XXIII, p. 573.

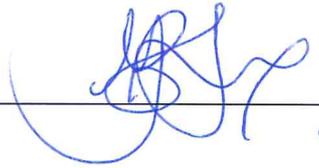
<sup>k</sup> The Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016.

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

Registration Duty) (Exemptions and Preferential Rates) Regulations, 2016 and shall come into force on the 1<sup>st</sup> May, 2016.

Dated this 14<sup>th</sup> day of April, 2016

Y. BURFORD  
Minister of the States Environment Department  
For and on behalf of the Department



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EXPLANATORY NOTE  
*(This note is not part of the Regulations)*

These Regulations set out the classes or uses of motor vehicles exempt from the requirement to pay first registration duty, and the classes or uses of motor vehicles entitled to preferential rates of the first registration duty, payable under the Motor Taxation (First Registration Duty) (Guernsey) Ordinance, 2016.

The classes or uses of motor vehicles that are exempt from the requirement to pay first registration duty are emergency response vehicles used by the fire and rescue or medical services, or emergency response vehicles used at licensed motor racing events or sports events, agricultural tractors, road repairing machines, vehicles specifically converted for use by disabled persons, classic cars and mini buses that are registered in the name of a charity and motor vehicles only used for licensed

motor racing events.

The classes or uses of motor vehicles that are entitled to preferential rates on the amount of first registration paid are hire vehicles. Hire vehicles will be entitled to a preferential rate of 50% of the amount of the first registration duty payable provided that the hire car is exported from the island within twelve months of the first registration in Guernsey and is not re-imported back to the island within two years of the vehicle's exportation.

These Regulations come into force on the 1<sup>st</sup> May, 2016.