

GUERNSEY STATUTORY INSTRUMENT

ENTITLED

The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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* G.S.I. No. 4 of 2010; as amended by the: Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018 (No. XXVII of 2018); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2013 (G.S.I. No. 89 of 2013); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016 (G.S.I. No. 62 of 2016); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2019 (G.S.I. No. 122 of 2019); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2022 (G.S.I. No. 80 of 2022); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2025 (G.S.I. No. 110 of 2025).

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The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010

ARRANGEMENT OF REGULATIONS

1. Valuation of benefits – general.
2. Valuation of benefits from motor vehicles.
3. Benefits from use of land and the provision of accommodation and food.
4. Other benefits.
5. Valuation of certain benefits not provided for the whole of a calendar year.
6. Definition.
7. Citation.
8. Commencement.

Explanatory Note.

(Made on 19th January, 2010.)

The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010

THE STATES TREASURY & RESOURCES DEPARTMENT, in exercise of the powers conferred on it by section 8(2)(b) of the Income Tax (Guernsey) Law, 1975^a hereby makes the following Regulations: –

Valuation of benefits – general.

1. Subject to the provisions of any Ordinance made by the States in exercise of the powers conferred on them by section 8(2A)(b) of the Law, the amount of any benefit to be taken into account for the year of computation [2026, 2027 and 2028], or any later year ("**the relevant year**"), in calculating the assessable income of any employment shall, to the extent that the benefit consists of the use of property without a transfer of ownership be calculated in accordance with these Regulations.

NOTE

In regulation 1, the figures in square brackets were substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2025, regulation 2, with effect from 1st January, 2026, and the 2025 Regulations shall have effect in respect of the years of charge 2026, 2027 and 2028 and any later year.¹

Valuation of benefits from motor vehicles.

^a Ordres en Conseil Vol. XXV, p. 124; Vol. XXVI, pp. 146, 200 and 292; Vol. XXVII, pp. 84, 118, 200, 333 and 565; Vol. XXVIII, pp. 184, 278, 353 and 409; Vol. XXIX, p. 214; Vol. XXXI, pp. 406 and 473; Vol. XXXII, p. 307; No. IV of 1991; No. VI of 1992; Nos. IV and VIII of 1993; No. XXV of 1994; Nos. III and VII of 1995; No. V of 1996; Nos. IV and XXII of 1997; Nos. II and VI of 1999; No. IV of 2000; Nos. VI and XVII of 2001; No. VII of 2002; Nos. IV, XVIII and XXVI of 2003; Nos. XII and XVI of 2004; and Nos. V and VI of 2005.

2. (1) To the extent that the benefit arises as a consequence of the use of a motor vehicle, the amount of the benefit shall be the limited vehicle benefit charge or vehicle benefit charge, as the case may be, calculated in accordance with the tables contained in paragraph (2) of this Regulation.

(2) The tables referred to in paragraph (1) of this regulation are as follows –

Table 1

The limited vehicle benefit charge for the relevant year shall apply to the following –

- (a) cars which are made available to employees for private use but where the private usage of the car is limited by the employer to use by the employee for travel to and from his place of work,
- (b) cars which are made available to employees for private use where the business use of the car amounts to more than 75% of the total usage of the car,
- (c) cars which are made available to employees for private use where the cars concerned form part of a pool,
- (d) motor vehicles other than cars, which are made available to employees for private use.

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The limited vehicle benefit charge for the relevant year shall be calculated as follows –

Type of Motor Vehicle	Amount of Benefit
Motor Cycles	Nil
Vans, lorries and other commercial vehicles	Nil
Cars	£1,565 (for the year of charge 2023) £1,610 (for the year of charge 2024) £1,660 (for the year of charge 2025 and any later year)

and, for the purposes of this table, a car forms part of a pool only if, during the relevant year –

- (a) it was made available to, and actually used by, more than one employee, and
- (b) in the case of each such employee the vehicle was made available to him by reason of his employment but it was not in that year ordinarily used by one of them to the exclusion of the others, and
- (c) the vehicle's use for private purposes during the relevant year was secondary to its use for business purposes.

Table 2

The vehicle benefit charge for the relevant year applicable to cars which are made available to employees for private use without any of the limitations referred to in Table 1 above, shall be calculated as follows –

[Cars	Vehicle Benefit Charge
	20% of cost of car (for the years of charge 2026, 2027, 2028 and any later year)]

NOTE

In regulation 2, the Tables in the first and second pairs of square brackets were substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2025, respectively regulation 3 and regulation 4, with effect from 1st January, 2026 and the 2025 Regulations shall have effect in respect of the years of charge 2026, 2027 and 2028 and any later year.²

Benefits from use of land and the provision of accommodation [and food].

3. (1) Subject to paragraph (2) of this regulation, the amount of any benefit consisting of the provision of accommodation [or food] for an individual employed in a hotel or guesthouse, or in any other employment approved by the Director for the purposes of this paragraph, is [[£30] for the provision of accommodation and [£30] for the provision of food] per week or part of a week for any individual employed as a manager, and [[£30] for the provision of accommodation and [£30] for the provision of food] per week or part of a week for the dependants of such a manager so accommodated [or fed, as the case may be],

notwithstanding the number of such dependants, and [[£30] for the provision of accommodation and [£30] for the provision of food] per week or part of a week for any other employee so accommodated.

(2) The amount of any benefit consisting of the provision of accommodation for an individual employed in a hotel or guesthouse as a proprietary director, or proprietary employee, or for any dependant of such an individual shall be calculated as follows –

[Category of hotel or guesthouse as determined by States Committee for Economic Development	Category of individual	Amount of benefit
3, 4 & 5 Star	Individuals other than children described elsewhere in this table - single person	£2,970 (for the year of charge 2026) £3,060 (for the year of charge 2027) £3,155 (for the year of charge 2028 and any later year)
3, 4 & 5 Star	Individuals other than children described elsewhere in this table - married couples	£4,965 (for the year of charge 2026) £5,115 (for the year of charge 2027) £5,265 (for the year of charge 2028 and any later year)

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3, 4 & 5 Star	Children aged less than 1 year at 31 st December in the relevant year	Nil
3, 4 & 5 Star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£475 (for the year of charge 2026) £490 (for the year of charge 2027) £505 (for the year of charge 2028 and any later year)
3, 4 & 5 Star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£1,335 (for the year of charge 2026) £1,375 (for the year of charge 2027) £1,415 (for the year of charge 2028 and any later year)
3, 4 & 5 Star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,960 (for the year of charge 2026) £2,020 (for the year of charge 2027) £2,080 (for the year of charge 2028 and any later year)
1 & 2 Star	Individuals other than children described elsewhere in this table - single person	£2,585 (for the year of charge 2026) £2,665 (for the year of charge 2027) £2,745 (for the year of charge 2028 and any later year)

Consolidated text

		year)
1 & 2 Star	Individuals other than children described elsewhere in this table - married couples	£4,320 (for the year of charge 2026) £4,450 (for the year of charge 2027) £4,585 (for the year of charge 2028 and any later year)
1 & 2 Star	Children aged less than 1 year at 31 st December in the relevant year	Nil
1 & 2 Star	Children aged 1 year or more but less than 5 years at 31 st December in the relevant year	£475 (for the year of charge 2026) £490 (for the year of charge 2027) £505 (for the year of charge 2028 and any later year)
1 & 2 Star	Children aged 5 years or more but less than 17 years at 31 st December in the relevant year	£1,160 (for the year of charge 2026) £1,195 (for the year of charge 2027) £1,230 (for the year of charge 2028 and any later year)
1 & 2 Star	Children aged 17 years or more at 31 st December in the relevant year and still in formal education	£1,720 (for the year of charge 2026) £1,770 (for the year of charge 2027) £1,825 (for the year of

		charge 2028 and any later year)]
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PROVIDED that where there is more than one child in respect of whom a benefit arises in accordance with the table above the amount of the benefit so arising shall be reduced as follows –

For the second such child, by 10%

For the third such child, by 15%

For the fourth, or subsequent, such child, by 20%,

taking the eldest child as the first child, the second eldest as the second child and so on.

PROVIDED FURTHER that where the individual concerned is employed in a hotel or guesthouse situate in Alderney the benefit shall be ascertained in accordance with the table above by reference to the category that, in the opinion of the Director, the hotel or guesthouse, as appropriate, would have been included under had it been situate in Guernsey.

(3) The amount of any benefit consisting of the use of land, the provision of accommodation, or a dwelling, whether situate in Guernsey or elsewhere, which is not covered by paragraph (1) or (2) of this regulation shall be equal to 15% of the assessable emoluments of the employee in respect of land or unfurnished accommodation or an unfurnished dwelling, or 17.5% in respect of furnished accommodation or a furnished dwelling (other than that part of the employee's emoluments which are attributable to the benefit calculated in accordance with this paragraph of this regulation).

PROVIDED that in the case of an employee who is a proprietary director or a proprietary employee of the company providing the benefit, the amount of the benefit

shall be the open market rental value of the land, accommodation or dwelling.

PROVIDED further that an employee, not being a proprietary director nor a proprietary employee, may elect that the amount of the benefit ascertained in accordance with the preceding provisions of this paragraph shall not exceed the amount of the open market rental value of the land, accommodation or dwelling; and for the purposes of this proviso the onus to prove that the open market rental value of the land, accommodation or dwelling is less than the benefit so ascertained shall be upon the employee, and any such election in respect of the relevant year must be made before 31st December in the second year following that year.

NOTES

In regulation 3,

the words in, first, square brackets in the heading thereto and, second, the first pair of square brackets in paragraph (1) and, third, the fourth pair of square brackets therein were inserted and, fourth, the words "... for the provision of accommodation and ... for the provision of food" in square brackets, wherever occurring, were substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016, regulation 5, respectively paragraph (a), paragraph (b)(i), paragraph (b)(iii) and paragraph (b)(ii), with effect from 1st January, 2017, and the 2016 Regulations shall have effect in respect of the years of charge 2017, 2018, 2019 and any later year;

the figures and symbols "£30" in square brackets, wherever occurring in paragraph (1), were substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2022, regulation 5, with effect from 1st January, 2023, and the 2022 Regulations shall have effect in respect of the years of charge 2023, 2024, 2025 and any later year;

the Table in square brackets in paragraph (2) was substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2025, regulation 6, with effect from 1st January, 2026, and the 2025 Regulations shall have effect in respect of the years of charge 2026, 2027 and 2028 and any later year.³

Other benefits.

4. Where the amount of a benefit to be calculated in accordance with these Regulations is not covered by regulation 2 or 3, it shall be equal to 20% of the market value of the property concerned at 1st January in the relevant year or, if later, on the date when the property was first made available for the private use of the employee, provided that the [Director] may reduce the amount of benefit so calculated if, in his opinion, it is reasonable to do so, having regard to the other uses to which the property concerned is put, or any other factors that he considers should be taken into account.

NOTE

In regulation 4, the word in square brackets was substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.⁴

Valuation of certain benefits not provided for the whole of a calendar year.

5. Where a benefit whose amount is to be calculated in accordance with any of these Regulations other than regulations 3(1) and 3(3) is available to an employee for less than the whole of the relevant year, that amount shall be:

$$\frac{B}{365} \times \text{£}A$$

where:

"A" equals the benefit calculated in accordance with these Regulations, and

"B" equals the number of days on which the benefit was made available to the employee in the relevant year.

Provided that in relation to Regulation 3(3) that amount shall be:

$$\frac{B}{C} \times \text{£}A$$

where:

"A" equals the benefit calculated in accordance with these Regulations,

"B" equals the number of days on which the benefit was made available to the employee in the relevant year, and

"C" equals the number of days in which the employee was in Guernsey in the relevant year.

Definition.

6. In these Regulations –

"Director" means the [Director of the Revenue Service] referred to in section 205 of the Law,

"Business use" in relation to a car shall be ascertained by comparing the amount of mileage covered by the employee in that car wholly, exclusively and necessarily in the performance of his duties, during the relevant year, to the total mileage covered by the car, during the time that it was used by the employee in the relevant year,

"Car" means a motor vehicle other than a motor cycle, van, lorry or other commercial vehicle,

"Cost of car" means the actual gross cost to the employer of acquiring the car, taking into account the value of any part exchange and including the cost of all accessories, options and extras (whether fixed or otherwise) or, in the case of a car leased to the employer, the amount which in

the opinion of the [Director] it would have cost the employer, on the basis of the above definition, to buy the car instead,

"Dependants" means any individuals who are dependent for the ordinary necessities of life upon the employee,

"Emoluments" has the same meaning as in the Law,

"Guernsey" includes Herm and Alderney,

"The Law" means the Income Tax (Guernsey) Law, 1975, as amended,

"Market value" in relation to any property means the amount which might reasonably be expected to be obtained if the property were sold on the open market, to an unconnected person, and assuming a legal and accessible market for the property concerned,

"Motor cycle" means a two wheeled motor vehicle designed solely or mainly for the carriage of one or more persons,

"Motor vehicle" means a mechanically propelled vehicle designed solely or mainly for use on public roads,

"Open market rental value", in relation to any land, accommodation or dwelling, means the amount which might reasonably be expected to be obtained if the land, accommodation or dwelling were let on the open market, to an unconnected person, and assuming a legal and accessible market for the letting of the land, accommodation or dwelling concerned,

"Proprietary director" and **"proprietary employee"** have the same

meanings as in the Law,

"Vans, lorries and other commercial vehicles" means motor vehicles which, although designed to accommodate the carriage of passengers, are designed mainly for the purpose of carrying goods or burden relating to a profession, trade, commerce or manufacture,

"Year of computation" has the same meaning as in the Law.

NOTE

In regulation 6, the words "Director" and "Director of the Revenue Service" in square brackets, wherever occurring, were substituted by the Director of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2018, section 1, with effect from 1st November, 2018, subject to the savings and transitional provisions in section 2 of the 2018 Ordinance.⁵

Citation.

7. These Regulations may be cited as the Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010.

Commencement.

8. These Regulations shall be deemed to have come into force on 1st January, 2010.

EXPLANATORY NOTE

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

These Regulations increase the levels of benefits from motor vehicles and accommodation benefits for proprietary directors and proprietary employees in a hotel or guesthouse, by 5% (rounded to the nearest £5) over and above those included in the 2008 Regulations.

1 These figures were previously substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2013, regulation 2, with effect from 1st January, 2014 (in respect of the years of charge 2014, 2015 and 2016);

****** The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes.

and by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016, regulation 2, with effect from 1st January, 2017 (in respect of the years of charge 2017, 2018, 2019); the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2019, regulation 2, with effect from 1st January, 2020 (in respect of the years of charge 2020, 2021, 2022); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2022, regulation 2, with effect from 1st January, 2023 (in respect of the years of charge 2023, 2024, 2025).

² These Tables were previously substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2013, respectively regulation 3 and regulation 4, with effect from 1st January, 2014 (in respect of the years of charge 2014, 2015 and 2016); and by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016, respectively regulation 3 and regulation 4, with effect from 1st January, 2017 (in respect of the years of charge 2017, 2018, 2019); the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2019, respectively regulation 3 and regulation 4, with effect from 1st January, 2020 (in respect of the years of charge 2020, 2021, 2022); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2022, respectively regulation 3 and regulation 4, with effect from 1st January, 2023 (in respect of the years of charge 2023, 2024, 2025).

³ This Table was previously substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2013, regulation 5, with effect from 1st January, 2014 (in respect of the years of charge 2014, 2015 and 2016); and by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016, regulation 6, with effect from 1st January, 2017 (in respect of the years of charge 2017, 2018, 2019); the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2019, regulation 5, with effect from 1st January, 2020 (in respect of the years of charge 2020, 2021, 2022); Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2022, regulation 6, with effect from 1st January, 2023 (in respect of the years of charge 2023, 2024, 2025); prior to its substitution by the 2016 Regulations, the Table was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 1(a) and section 4, with effect from 1st May, 2016; and the functions, rights and liabilities of the Commerce and Employment Department and of its Minister or Deputy Minister arising under or by virtue of these Regulation were transferred to and vested in, respectively, the Committee for Economic Development and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 1(a) and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

⁴ This word was previously substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016, regulation 7, with effect from 1st January, 2017.

⁵ The word "Director" was previously substituted by the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2016,

regulation 8, with effect from 1st January, 2017.