

GUERNSEY STATUTORY INSTRUMENT

2019 No. **122**

**The Income Tax (Guernsey)  
(Valuation of Benefits in Kind)  
(Amendment) Regulations, 2019**

<i>Made</i>	5 <sup>th</sup> December, 2019
<i>Coming into operation</i>	1 <sup>st</sup> January, 2020
<i>Laid before the States</i>	, 2020

THE POLICY AND RESOURCES COMMITTEE, in exercise of the powers conferred upon it by sections 8(2)(b) and 203A of the Income Tax (Guernsey) Law, 1975, as amended<sup>a</sup> and all other powers enabling it in that behalf, hereby makes the following regulations:-

**Amendment of 2010 Regulations.**

1. The Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010<sup>b</sup> are further amended as follows.
2. In regulation 1 for "2017, 2018 or 2019" substitute "2020, 2021 and 2022".

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; section 8(2)(b) was inserted by Order in Council No. III of 1995 and amended by Ordinance No's. XXXIII of 2003 and IX of 2016; and section 203A was inserted by Order in Council No. XVII of 2005. There are other amendments not material to these Regulations.

<sup>b</sup> G.S.I. No. 4 of 2010; amended by G.S.I. No's. 89 of 2013 and 62 of 2016.

3. In regulation 2(2) for the table appearing beneath subparagraph (d) under the heading "Table 1" substitute the following table -

<b>Type of motor vehicle</b>	<b>Amount of benefit</b>
Motor cycles	Nil
Vans, lorries and other commercial vehicles	Nil
Cars	£1,285 [for the year of charge 2020] £1,315 [for the year of charge 2021] £1,350 [for the year of charge 2022 and any later year]

4. In regulation 2(2) for the table appearing beneath the heading "Table 2" substitute the following table -

<b>Cost of car</b>	<b>Vehicle benefit charge</b>
Less than £10,000	£3,865 [for the year of charge 2020] £3,960 [for the year of charge 2021] £4,060 [for the year of charge 2022 and any later year]
£10,000 - £19,999	£6,445 [for the year of charge 2020] £6,605 [for the year of charge 2021] £6,770 [for the year of charge 2022 and any later year]

£20,000 and over	35% of cost of car [for the relevant year]
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5. In regulation 3(2) for the table substitute the following table -

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	£2,440 [for the year of charge 2020] £2,500 [for the year of charge 2021] £2,565 [for the year of charge 2022 and any later year]
3, 4 & 5 star	Individuals other than children described elsewhere in this table - married couples	£4,085 [for the year of charge 2020] £4,185 [for the year of charge 2021] £4,290 [for the year of charge 2022 and any later year]
3, 4 & 5 star	Children aged less than 1 year at 31 <sup>st</sup> December in the relevant year	Nil
3, 4 & 5 star	Children aged 1 year or more but less than 5 years at 31 <sup>st</sup> December in the relevant year	£385 [for the year of charge 2020] £395 [for the year of charge 2021] £405 [for the year of charge 2022 and any later year]
3, 4 & 5 star	Children aged 5 years or more but less than 17	£1,095 [for the year of charge 2020]

	years at 31 <sup>st</sup> December in the relevant year	£1,120 [for the year of charge 2021] £1,150 [for the year of charge 2022 and any later year]
3, 4 & 5 star	Children aged 17 years or more at 31 <sup>st</sup> December in the relevant year and still in formal education	£1,615 [for the year of charge 2020] £1,655 [for the year of charge 2021] £1,695 [for the year of charge 2022 and any later year]
1 & 2 star	Individuals other than children described elsewhere in this table - single person	£2,120 [for the year of charge 2020] £2,175 [for the year of charge 2021] £2,230 [for the year of charge 2022 and any later year]
1 & 2 star	Individuals other than children described elsewhere in this table - married couples	£3,550 [for the year of charge 2020] £3,640 [for the year of charge 2021] £3,730 [for the year of charge 2022 and any later year]
1 & 2 star	Children aged less than 1 year at 31 <sup>st</sup> December in the relevant year	Nil
1 & 2 star	Children aged 1 year or more but less than 5 years at 31 <sup>st</sup> December in the relevant year	£385 [for the year of charge 2020] £395 [for the year of charge 2021] £405 [for the year of charge 2022 and any later year]
1 & 2 star	Children aged 5 years or more but less than 17 years at 31 <sup>st</sup> December in the relevant year	£950 [for the year of charge 2020] £975 [for the year of charge 2021] £1,000 [for the year of charge 2022 and any later year]

1 & 2 star	Children aged 17 years or more at 31 <sup>st</sup> December in the relevant year and still in formal education	£1,415 [for the year of charge 2020] £1,450 [for the year of charge 2021] £1,485 [for the year of charge 2022 and any later year]
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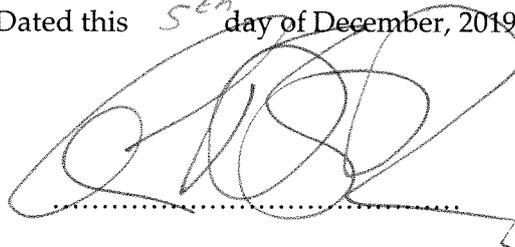
**Citation.**

6. These Regulations may be cited as the Income Tax (Guernsey) (Valuation of Benefits in Kind) (Amendment) Regulations, 2019.

**Commencement.**

7. These Regulations shall come into force on the 1<sup>st</sup> January, 2020 and shall have effect in respect of the years of charge 2020, 2021 and 2022 and any later year.

Dated this 5<sup>th</sup> day of December, 2019



GAVIN A. ST PIER

President of the Policy and Resources Committee

For and on behalf of the Committee

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## EXPLANATORY NOTE

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

These Regulations amend the Income Tax (Guernsey) (Valuation of Benefits in Kind) Regulations, 2010 by increasing the value of the benefits from motor vehicles and accommodation benefits for the specified categories of taxpayer (for example, proprietary directors and proprietary employees) in a hotel or guesthouse for the years of charge 2020, 2021 and 2022 (and, unless further provision is made, any subsequent year).